



**Empowering People, Enriching Communities**

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FINANCIAL STATEMENTS  
AND  
SUPPLEMENTARY INFORMATION  
WITH  
INDEPENDENT AUDITORS' REPORT  
YEAR ENDED SEPTEMBER 30, 2018

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**INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Ozarks Area Community Action Corporation  
Springfield, Missouri

**Report on the Financial Statements**

We have audited the accompanying financial statements of Ozarks Area Community Action Corporation (a nonprofit organization), which comprise the statement of financial position as of September 30, 2018, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the 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 entity'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 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 financial statements referred to above present fairly, in all material respects, the financial position of Ozarks Area Community Action Corporation as of September 30, 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 Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 16 to 40 is presented for purposes of additional analysis and is not a required part of the financial statements. 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 also not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements taken as a whole.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2019 on our consideration of Ozarks Area Community Action Corporation'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 the 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 Ozarks Area Community Action Corporation's internal control over financial reporting and compliance.

*R/M/C, CPA's*

Springfield, Missouri  
March 10, 2019

OZARKS AREA COMMUNITY ACTION CORPORATION

STATEMENT OF FINANCIAL POSITION

SEPTEMBER 30, 2018

ASSETS

Current assets:		
Cash	\$	3,308,734
Grant funds receivable		1,388,410
Other accounts receivable, net		40,764
Other assets		5,165
Inventory		<u>149,988</u>
Total current assets		4,893,061
Property and equipment, net		<u>2,328,686</u>
	\$	<u>7,221,747</u>

LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable	\$	1,312,442
Payroll taxes and benefits payable		74,001
Accrued annual leave		230,297
Other liabilities		24,368
Current portion notes payable		7,677
Deferred grant revenue		<u>1,277,240</u>
Total current liabilities		2,926,025
Long-term notes payable		<u>116,555</u>
Total liabilities		3,042,580
Net assets:		
Unrestricted	\$	4,135,434
Temporarily restricted		<u>43,733</u>
		<u>4,179,167</u>
	\$	<u>7,221,747</u>

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

OZARKS AREA COMMUNITY ACTION CORPORATION

STATEMENT OF ACTIVITIES

YEAR ENDED SEPTEMBER 30, 2018

	Unrestricted	Temporarily Restricted	Totals
Revenues:			
Federal grants	\$ 22,568,177	\$ -	\$ 22,568,177
Other grants	410,532	-	410,532
Fee income	910,992	-	910,992
Interest income	73,283	-	73,283
In-kind	561,538	-	561,538
Donations	205,386	6,808	212,194
Other income	716,617	-	716,617
Total revenues	25,446,525	6,808	25,453,333
Net assets released from restrictions	12,677	(12,677)	-
	25,459,202	(5,869)	25,453,333
Expenditures:			
Program services:			
Head Start	12,891,357	-	12,891,357
LIHEAP	3,091,779	-	3,091,779
Housing Assistance	2,601,306	-	2,601,306
CSGB	1,737,072	-	1,737,072
Weatherization	1,529,117	-	1,529,117
Family Planning	666,700	-	666,700
Foster Grandparents	347,955	-	347,955
Other assistance programs	1,364,981	-	1,364,981
	24,230,267	-	24,230,267
Supporting services:			
Management and general expense	836,841	-	836,841
Fundraising expenses	253,836	-	253,836
	1,090,677	-	1,090,677
Total expenditures	25,320,944	-	25,320,944
Changes in net assets before other income	138,258	(5,869)	132,389
Other income:			
Bad debt recovery	2,031	-	2,031
Change in net assets after other income	140,289	(5,869)	134,420
Net assets, beginning of year	3,995,145	49,602	4,044,747
Net assets, end of year	\$ 4,135,434	\$ 43,733	\$ 4,179,167

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

OZARKS AREA COMMUNITY ACTION CORPORATION

STATEMENT OF CASH FLOWS

YEAR ENDED SEPTEMBER 30, 2018

Cash flows from operating activities:	
Change in net assets	\$ 134,420
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	478,878
Gain on disposal of property and equipment	(100,170)
(Increase) decrease in assets:	
Grant funds receivable	25,930
Other accounts receivable	31,409
Inventory	94,943
Other assets	192
Increase (decrease) in liabilities:	
Accounts payable	(42,992)
Payroll taxes and benefits payable	3,614
Deferred grant revenue	(1,373,518)
Accrued annual leave	14,619
Other liabilities	<u>(3,004)</u>
Net cash used in operating activities	<u>(735,679)</u>
Cash flows from investing activities:	
Purchase of property and equipment	(616,889)
Proceeds from sale of property and equipment	<u>101,630</u>
Net cash used in investing activities	<u>(515,259)</u>
Cash flows from financing activities:	
Payments on long-term debt	<u>(9,047)</u>
Net decrease in cash	(1,259,985)
Cash, beginning of year	<u>4,568,719</u>
Cash, end of year	<u>\$ 3,308,734</u>
Supplemental disclosure of cash flow information:	
Cash paid during the year for:	
Interest	<u>\$ 3,092</u>

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

OZARKS AREA COMMUNITY ACTION CORPORATION

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2018

1. Summary of significant accounting policies

Nature of activities

Ozarks Area Community Action Corporation (OACAC) is a not-for-profit corporation established in 1965 for the purpose of alleviating the causes and conditions of poverty in a ten county area of Southwest Missouri. Administrative offices of OACAC are located in Springfield, Missouri. OACAC provides various programs operated through federal, state and other grants, including the following:

Head Start  
LIHEAP  
Housing Assistance  
Community Services Block Grant  
Weatherization  
Family Planning  
Foster Grandparents

Over the period of their existence, OACAC has served low-income individuals in the following counties:

Barry	Christian	Taney
Polk	Lawrence	Greene
Dade	Stone	Webster
Dallas		

Basis of accounting

Revenues and expenditures are recognized on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned. Expenditures under the accrual basis of accounting are recorded when the liability is incurred.

Financial statement presentation

In accordance with FASB Accounting Standards Codification 958-216-45, the Agency is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. Accordingly, net assets of the Agency and changes therein are classified and reported as follows:

Unrestricted net assets – Net assets that are not subject to funding source or donor imposed stipulations.



1. Summary of significant accounting policies (continued)

Financial statement presentation (continued)

Temporarily restricted net assets – Net assets subject to funding source or donor imposed restrictions that may or will be met, either by actions of the Agency and/or the passage of time. When a restriction expires or is satisfied, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. At September 30, 2018, OACAC had temporarily restricted net assets of \$4,707 from donations to a mental health fund for Head Start children, \$14,688 for energy services, \$6,930 from donations to the Head Start I CAN program, \$15,000 for Agency donations, and \$2,408 remaining on donations to the neighborhood centers.

Permanently restricted net assets – Net assets subject to donor restrictions that they be maintained permanently by the Agency. OACAC had no such funds during the year ended September 30, 2018.

OACAC has adopted a policy of recording those donations whose restriction is met in the same accounting period as unrestricted support.

Combining statements

Accounting information of the various agency and grant programs has been combined into the formal financial statements, including the statement of financial position, as well as the statement of activities, as listed in the table of contents. Details of the financial statements by program are included in the supplementary information. A description of each category is as follows:

State and other – This schedule accounts for all funds over which the board of directors of OACAC has discretionary control, as well as state grants and contracts. Some funds grouped in this schedule did receive minimal federal grants in the current year.

Federal – This schedule accounts for all funds received from federal grantor sources. Amounts received in this particular fund must be spent in accordance with budgets approved by the funding sources. This schedule is further divided between major programs and nonmajor programs. Some funds in this schedule also received state grants in the current year.

Fiscal Agent – Dallas County PHA - OACAC is fiscal agent for the Dallas County PHA. As such, the assets, liabilities, revenues and expenditures for the period October 1, 2017 through September 30, 2018 are included in a separate column of OACAC's combining financial statements. However, due to statutory requirements for a separate single audit of PHA funds, the financial information of the Dallas County PHA is included for financial statement purposes only.

1. Summary of significant accounting policies (continued)

Income taxes

Ozarks Area Community Action Corporation is a nonprofit organization exempt from income taxes under Internal Revenue Code Section 501(c)(3) and a similar section of state law. However, the Organization is subject to federal income tax on any unrelated business taxable income.

The Organization adopted the provisions of FASB Interpretation No. 48, *Accounting for Uncertainty in Income Taxes* (FASB ASC 740-10), effective January 1, 2009. Under the interpretation, the Organization would record a liability for uncertain tax positions when it is probable that a tax position would not be upheld under examination and the amount can be reasonably estimated. The Organization, with advice from their CPA as needed, continually evaluates expiring statutes of limitations, changes in tax law and new authoritative rulings in determining if there are unreasonable tax positions subject to the provisions of FASB Interpretation No. 48 when preparing their annual 990. At September 30, 2018, the Organization has determined that there were no unreasonable tax positions whereby a liability would need to be recorded.

The federal 990's of the Organization for 2018, 2017, and 2016 are subject to examination by the respective taxing authorities, generally for three years after they were filed.

Inventory

Inventory as listed in the financial statements consists of weatherization materials held by the Weatherization program and pharmaceutical supplies held by the Family Planning program. Materials and supplies in these two programs are valued at cost.

Compensated absences

Sick and annual leave are accumulated on a monthly basis according to agency policies. Sick leave cannot be taken as cash upon termination; therefore the Agency records no liability for amounts that could be used under agency sick leave policies.

Annual leave in the amount of 200 hours can be carried over to the following year, with 160 total hours payable upon termination of employment or upon relocation to another OACAC program. Liability for unpaid annual leave has been accrued as an agency liability.

Indirect costs

OACAC maintains an indirect cost rate with the Department of Health and Human Services. Administrative costs are allocated to the various programs based upon that rate.

Cash and cash equivalents

For purposes of the statement of cash flows, OACAC considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

1. Summary of significant accounting policies (continued)

Estimates

Preparation of financial statements on conformity with accounting principles generally accepted in the United States of America requires the use of certain estimates. Actual results may vary from these estimates.

Donated services and materials

Contributions of services are recognized as revenue at their estimated fair value only when the services received create or enhance nonfinancial assets or require specialized skills possessed by the individuals providing the service and the service would typically need to be purchased if not donated. For the year ended September 30, 2018, \$561,538 of contributed professional services and in-kind contributions related to the Head Start, Family Planning and Foster Grandparents programs were reflected in the financial statements. Other services with an estimated fair value of \$2,658,247, which have not been included in the financial statements because they do not meet the criteria for recognition under accounting principles generally accepted in the United States of America, were contributed by parents and others to the Head Start Program.

OACAC also receives donated services in the form of volunteer hours at the various neighborhood centers, as well as other programs of the Agency. The valuation of volunteer hours is indeterminable; therefore no entries were made to the financial statements.

The neighborhood centers receive donated materials to be sold or given away through the neighborhood center thrift shops. These donated items are not recorded in the financial statements of the Agency due to the difficulty in placing an appropriate value on these materials.

Other accounts receivable

Other accounts receivable consist of amounts due from other organizations for services performed within the year ended September 30, 2018. OACAC's policy on other accounts receivable is that fees are due from clients when services are rendered; however, unsecured credit is occasionally extended to clients.

Grant funds receivable

Grant funds receivable consists of amounts due on grants and contracts from federal, state and other funding and pass-through agencies. The grants and contracts are generally paid on an expense reimbursement or units of service basis. The receivable is due upon the Agency's submission of a request for reimbursement. Funding agencies generally pay within 30 days.

2. Property and equipment

Property and equipment are stated at cost and are depreciated over their estimated useful lives. Depreciation is calculated on the straight-line method. Depreciation expense for the year ended September 30, 2018 was \$478,878.

Summary of property and equipment at September 30, 2018 is as follows:

Land	\$ 9,134
Leasehold improvements	1,176,434
Buildings	522,760
Vehicles, furniture and equipment	<u>4,550,015</u>
	6,258,343
Less accumulated depreciation	<u>(3,929,657)</u>
	<u>\$ 2,328,686</u>

OACAC's policy is to capitalize all fixed assets costing more than \$5,000.

The Federal Head Start property and equipment was acquired with funds received from the Department of Health and Human Services (HHS). Under terms of the grant agreement, the property and equipment may revert to HHS if it is no longer used in the Agency's Head Start program. Additionally, proceeds from the sale of Head Start property and equipment is to be deposited and used in the Head Start program.

3. Notes payable

At September 30, 2018, notes payable of OACAC consists of the following individual items, as outlined below:

City of Springfield, Missouri, originated October 14, 1998, in the amount of \$55,544. Of that total, \$26,272 is payable with monthly payments of \$173 at 5% interest over 240 months, with the first payment due May 1, 1999. The balance is deferred 240 months at 0% interest, payable in full. Upon transfer, sale or refinancing, the entire principal of the loan and all accrued interest becomes immediately due and payable. This loan is collateralized by property located at 819 E. Garfield, Springfield, Missouri. \$ 29,581

City of Springfield, Missouri, originated November 22, 2010, in the amount of \$42,270. Of that total, \$16,135 is payable with monthly payments of \$128 at 5% interest over 180 months, with the first payment due December 1, 2010. The balance is deferred 180 months at 0% interest, payable in full. Upon transfer, sale or refinancing, the entire principal of the loan and all accrued interest becomes immediately due and payable. This loan is collateralized by property located at 604 N. Weaver, Springfield, Missouri. 35,459

Total forward \$ 65,040

3. Notes payable (continued)

Total forward	\$ 65,040
Guaranty Bank, originated November 17, 2016, in the amount of \$35,000 with 120 monthly payments of \$355 each, with interest at 4%. This loan is collateralized by property located at 940 W. Harrison, Springfield, Missouri.	29,596
Guaranty Bank, originated November 17, 2016, in the amount of \$35,000 with 120 monthly payments of \$355 each, with interest at 4%. This loan is collateralized by property located at 630 S. Missouri, Springfield, Missouri.	<u>29,596</u>
	124,232
Less current portion	<u>(7,677)</u>
	<u>\$ 116,555</u>

Maturities of the long-term debt as outlined above are as follows:

<u>Year ending</u>	
<u>September 30,</u>	
2019	\$ 7,677
2020	36,961
2021	8,014
2022	8,354
2023	7,373
Thereafter	<u>55,853</u>
	<u>\$ 124,232</u>

Total interest expense for the year on the above debt was \$3,092.

OACAC leases the property under the above notes payable to tenants under operating leases with terms of twelve months. Cost of the rental property is \$413,896 and accumulated depreciation at September 30, 2018 is \$337,517. Rental income from the property during the year ended September 30, 2018 was \$33,317 and is included under the caption "fee income" in the accompanying statement of activities.

4. Deferred grant revenue

Deferred revenue amounts listed on the statement of financial position represent grant or other funds, which are available for use in future periods, but remain as yet unearned by the Agency. Revenue recognition will occur as qualifying expenditures are made.

5. Operating leases

OACAC has entered into operating leases with various individuals and organizations to provide locations for Head Start classrooms, Administrative offices, and Neighborhood Center offices. All lease agreements are negotiated at arm's length and in accordance with OACAC's conflict of interest policy. The long-term operating leases have various terms.

The minimum lease payments under these leases are as follows:

Year ending  
September 30,

2019	\$ 1,301,636
2020	1,010,512
2021	636,775
2022	512,015
2023	343,702
Thereafter	<u>475,568</u>
	<u>\$ 4,280,208</u>

The total amount of rent expense under these operating lease for the year ended September 30, 2018 was \$1,329,694.

6. Concentration of credit risk

OACAC maintained balances in excess of \$250,000 at Guaranty Bank at September 30, 2018. FDIC insurance covers the first \$250,000 in deposits at Guaranty Bank. The balance in excess of the FDIC coverage is swept into the Demand Deposit Marketplace program where OACAC receives full FDIC coverage on all deposits.

7. Grant contingencies

OACAC receives a large portion of its funding through various federal and state grants for specific purposes that are subject to audit by grantor agencies. Compliance audits conducted by those agencies in the future could lead to disallowed costs relating to the current period; however OACAC expects such amounts, if any, to be immaterial. In addition, budget cuts at the federal and state government level could lead to reduced funding for the programs OACAC provides.

8. Retirement plan

OACAC has adopted a defined contribution retirement plan in accordance with Internal Revenue Code Sec. 403(b). The plan includes all permanent employees with at least two years of service. If the employee elects to participate in the tax sheltered annuity portion of this retirement, an additional matching contribution is made by OACAC. The maximum additional contribution by OACAC is 3%. Total amount paid into the retirement plan by the Agency for the year ended September 30, 2018 was \$98,906.

9. Subsequent events

The Organization has evaluated subsequent events through March 10, 2019, the date which the financial statements were available to be issued. There were no significant events noted that did not exist at the date of the consolidated statement of financial position but arose subsequent to that date.

SUPPLEMENTARY INFORMATION



COMBINING STATEMENTS

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF FINANCIAL POSITION

SEPTEMBER 30, 2018

	<u>Federal</u>	<u>State and Other</u>	<u>Dallas County PHA</u>	<u>Eliminations</u>	<u>Totals</u>
<b><u>ASSETS</u></b>					
Current assets:					
Cash	\$ 85,913	\$ 2,717,543	\$ 505,278	\$ -	\$ 3,308,734
Grant funds receivable	1,388,410	-	-	-	1,388,410
Other accounts receivable, net	15,001	22,780	2,983	-	40,764
Due from other funds	1,139,028	74,208	-	(1,213,236)	-
Other assets	1,650	3,435	80	-	5,165
Inventory	149,988	-	-	-	149,988
	<u>2,779,990</u>	<u>2,817,966</u>	<u>508,341</u>	<u>(1,213,236)</u>	<u>4,893,061</u>
Total current assets					
Property and equipment, net	<u>2,184,385</u>	<u>144,301</u>	<u>-</u>	<u>-</u>	<u>2,328,686</u>
	<u>\$ 4,964,375</u>	<u>\$ 2,962,267</u>	<u>\$ 508,341</u>	<u>\$ (1,213,236)</u>	<u>\$ 7,221,747</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>					
Current liabilities:					
Accounts payable	\$ 1,149,890	\$ 125,561	\$ 36,991	\$ -	\$ 1,312,442
Payroll taxes and benefits payable	-	74,001	-	-	74,001
Accrued annual leave	-	223,355	6,942	-	230,297
Other liabilities	22,632	1,736	-	-	24,368
Due to other funds	375,732	816,051	21,453	(1,213,236)	-
Current portion notes payable	-	7,677	-	-	7,677
Deferred grant revenue	1,186,504	89,897	839	-	1,277,240
	<u>2,734,758</u>	<u>1,338,278</u>	<u>66,225</u>	<u>(1,213,236)</u>	<u>2,926,025</u>
Total current liabilities					
Long-term notes payable, less current portion	<u>-</u>	<u>116,555</u>	<u>-</u>	<u>-</u>	<u>116,555</u>
Total liabilities	<u>2,734,758</u>	<u>1,454,833</u>	<u>66,225</u>	<u>(1,213,236)</u>	<u>3,042,580</u>
Net assets:					
Unrestricted	2,222,687	1,470,631	442,116	-	4,135,434
Temporarily restricted	<u>6,930</u>	<u>36,803</u>	<u>-</u>	<u>-</u>	<u>43,733</u>
	<u>2,229,617</u>	<u>1,507,434</u>	<u>442,116</u>	<u>-</u>	<u>4,179,167</u>
	<u>\$ 4,964,375</u>	<u>\$ 2,962,267</u>	<u>\$ 508,341</u>	<u>\$ (1,213,236)</u>	<u>\$ 7,221,747</u>

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF ACTIVITIES

YEAR ENDED SEPTEMBER 30, 2018

	<u>Federal</u>	<u>State and Other</u>	<u>Dallas County PHA</u>	<u>Totals</u>
Revenues:				
Federal grants	\$ 20,123,259	\$ -	\$ 2,444,918	\$ 22,568,177
Other grants	163,978	244,434	2,120	410,532
Fee income	834,009	76,983	-	910,992
Interest income	2,698	64,563	6,022	73,283
In-kind	561,538	-	-	561,538
Donations	18,004	194,190	-	212,194
Other income	<u>207,652</u>	<u>249,671</u>	<u>259,294</u>	<u>716,617</u>
	<u>21,911,138</u>	<u>829,841</u>	<u>2,712,354</u>	<u>25,453,333</u>
Expenditures:				
Salaries and related costs	11,961,629	110,891	207,492	12,280,012
Contract services	369,653	23,444	13,724	406,821
Travel	236,542	487	4,297	241,326
Payments to/for participants	3,131,547	472,014	2,073,733	5,677,294
Occupancy	1,801,550	39,403	14,425	1,855,378
Operating expenses	2,203,569	248,168	28,335	2,480,072
Administrative and indirect costs	1,063,620	8,729	18,328	1,090,677
In-kind	561,538	-	-	561,538
Portable voucher payments	-	-	259,300	259,300
Depreciation	<u>429,875</u>	<u>38,651</u>	<u>-</u>	<u>468,526</u>
	<u>21,759,523</u>	<u>941,787</u>	<u>2,619,634</u>	<u>25,320,944</u>
Change in net assets before other income	151,615	(111,946)	92,720	132,389
Other income:				
Fraud and bad debt recovery, net of bad debt expense	-	-	2,031	2,031
Net assets, beginning of year	<u>2,078,002</u>	<u>1,619,380</u>	<u>347,365</u>	<u>4,044,747</u>
Net assets, end of year	<u>\$ 2,229,617</u>	<u>\$ 1,507,434</u>	<u>\$ 442,116</u>	<u>\$ 4,179,167</u>

FEDERAL

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF FINANCIAL POSITION  
FEDERAL PROGRAMS

SEPTEMBER 30, 2018

	<u>Head Start</u>	<u>Non-Major</u>	<u>Totals</u>
<u>ASSETS</u>			
Current assets:			
Cash	\$ 800	\$ 85,113	\$ 85,913
Grant funds receivable	1,102,697	285,713	1,388,410
Other accounts receivables, net	14,801	200	15,001
Due from other funds	-	1,139,028	1,139,028
Other assets	-	1,650	1,650
Inventory	<u>-</u>	<u>149,988</u>	<u>149,988</u>
Total current assets	1,118,298	1,661,692	2,779,990
Property and equipment, net	<u>2,151,580</u>	<u>32,805</u>	<u>2,184,385</u>
	<u>\$ 3,269,878</u>	<u>\$ 1,694,497</u>	<u>\$ 4,964,375</u>
<u>LIABILITIES AND NET ASSETS</u>			
Current liabilities:			
Accounts payable	\$ 940,120	\$ 209,770	\$ 1,149,890
Other liabilities	-	22,632	22,632
Due to other funds	178,180	197,552	375,732
Deferred grant revenue	<u>-</u>	<u>1,186,504</u>	<u>1,186,504</u>
Total current liabilities	<u>1,118,300</u>	<u>1,616,458</u>	<u>2,734,758</u>
Net assets:			
Unrestricted	2,151,578	71,109	2,222,687
Temporarily restricted	<u>-</u>	<u>6,930</u>	<u>6,930</u>
	<u>2,151,578</u>	<u>78,039</u>	<u>2,229,617</u>
	<u>\$ 3,269,878</u>	<u>\$ 1,694,497</u>	<u>\$ 4,964,375</u>

COMBINING STATEMENT OF FINANCIAL POSITION  
FEDERAL NON-MAJOR PROGRAMS

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF FINANCIAL POSITION  
FEDERAL NON-MAJOR PROGRAMS

SEPTEMBER 30, 2018

	<u>USDA</u>	<u>Weather- ization</u>	<u>CSBG</u>	<u>LIHEAP</u>
<u>ASSETS</u>				
Current assets:				
Cash	\$ -	\$ 1,243	\$ -	\$ -
Grant funds receivable	72,627	34,564	138,012	-
Other accounts receivables, net	-	-	-	-
Due from other funds	-	-	-	1,099,379
Other assets	-	1,650	-	-
Inventory	-	<u>143,741</u>	-	-
Total current assets	72,627	181,198	138,012	1,099,379
Property and equipment, net	<u>-</u>	<u>6,588</u>	<u>22,428</u>	<u>3,789</u>
	<u>\$ 72,627</u>	<u>\$ 187,786</u>	<u>\$ 160,440</u>	<u>\$ 1,103,168</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current liabilities:				
Accounts payable	\$ 72,627	\$ 48,698	\$ -	\$ 53,786
Other liabilities	-	-	-	-
Due to other funds	-	15,493	140,493	-
Deferred grant revenue	-	<u>125,652</u>	-	<u>1,045,593</u>
Total current liabilities	<u>72,627</u>	<u>189,843</u>	<u>140,493</u>	<u>1,099,379</u>
Net assets:				
Unrestricted	-	(2,057)	19,947	3,789
Temporarily restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>(2,057)</u>	<u>19,947</u>	<u>3,789</u>
	<u>\$ 72,627</u>	<u>\$ 187,786</u>	<u>\$ 160,440</u>	<u>\$ 1,103,168</u>

<u>Foster Grandparents</u>	<u>Family Planning</u>	<u>Shelter Plus Care – DMH</u>	<u>Emergency Food and Shelter</u>	<u>Head Start I Can</u>	<u>Head Start Eat Smart</u>	<u>Totals</u>
\$ 34,352	\$ 27,193	\$ 13,991	\$ -	\$ 7,533	\$ 801	\$ 85,113
11,974	28,536	-	-	-	-	285,713
-	-	200	-	-	-	200
1,990	-	22,400	15,259	-	-	1,139,028
-	-	-	-	-	-	1,650
-	6,247	-	-	-	-	149,988
48,316	61,976	36,591	15,259	7,533	801	1,661,692
-	-	-	-	-	-	32,805
<u>\$ 48,316</u>	<u>\$ 61,976</u>	<u>\$ 36,591</u>	<u>\$ 15,259</u>	<u>\$ 7,533</u>	<u>\$ 801</u>	<u>\$ 1,694,497</u>
\$ 19,778	\$ 11,896	\$ 2,985	\$ -	\$ -	\$ -	\$ 209,770
-	-	22,632	-	-	-	22,632
-	41,566	-	-	-	-	197,552
-	-	-	15,259	-	-	1,186,504
19,778	53,462	25,617	15,259	-	-	1,616,458
28,538	8,514	10,974	-	603	801	71,109
-	-	-	-	6,930	-	6,930
28,538	8,514	10,974	-	7,533	801	78,039
<u>\$ 48,316</u>	<u>\$ 61,976</u>	<u>\$ 36,591</u>	<u>\$ 15,259</u>	<u>\$ 7,533</u>	<u>\$ 801</u>	<u>\$ 1,694,497</u>



OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF ACTIVITIES – FEDERAL

YEAR ENDED SEPTEMBER 30, 2018

	<u>Major Programs</u>	<u>Non-major Programs</u>	<u>Totals</u>
<b>Revenues:</b>			
Federal grants	\$ 12,145,076	\$ 7,978,183	\$ 20,123,259
Other grants	6,530	157,448	163,978
Fee income	641,698	192,311	834,009
Interest income	-	2,698	2,698
In-kind	309,452	252,086	561,538
Donations	-	18,004	18,004
Other income	<u>161,489</u>	<u>46,163</u>	<u>207,652</u>
 Total revenues	 <u>13,264,245</u>	 <u>8,646,893</u>	 <u>21,911,138</u>
<b>Expenditures:</b>			
Salaries and related costs	8,726,239	3,235,390	11,961,629
Contract services	193,397	176,256	369,653
Travel	183,248	53,294	236,542
Payments to/for participants	8,871	3,122,676	3,131,547
Occupancy	1,511,949	289,601	1,801,550
Operating expenses	939,688	1,263,881	2,203,569
Administrative and indirect costs	775,976	287,644	1,063,620
In-kind	309,452	252,086	561,538
Depreciation	<u>414,448</u>	<u>15,427</u>	<u>429,875</u>
 Total expenditures	 <u>13,063,268</u>	 <u>8,696,255</u>	 <u>21,759,523</u>
 Changes in net assets	 200,977	 (49,362)	 151,615
 Net assets, beginning of year	 <u>1,950,601</u>	 <u>127,401</u>	 <u>2,078,002</u>
 Net assets, end of year	 <u>\$ 2,151,578</u>	 <u>\$ 78,039</u>	 <u>\$ 2,229,617</u>

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF ACTIVITIES  
FEDERAL MAJOR PROGRAMS

YEAR ENDED SEPTEMBER 30, 2018

	<u>Head Start</u>
Revenues:	
Federal grants	\$ 12,145,076
Other grants	6,530
Fee income	641,698
In-kind	309,452
Other income	<u>161,489</u>
Total revenues	<u>13,264,245</u>
Expenditures:	
Salaries and related costs	8,726,239
Contract services	193,397
Travel	183,248
Payments to/for participants	8,871
Occupancy	1,511,949
Operating expenses	939,688
Administrative and indirect costs	775,976
In-kind	309,452
Depreciation	<u>414,448</u>
Total expenditures	<u>13,063,268</u>
Changes in net assets	200,977
Net assets, beginning of year	<u>1,950,601</u>
Net assets, end of year	<u>\$ 2,151,578</u>

COMBINING STATEMENT OF ACTIVITIES  
FEDERAL NON-MAJOR PROGRAMS

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF ACTIVITIES  
FEDERAL NON-MAJOR PROGRAMS

YEAR ENDED SEPTEMBER 30, 2018

	<u>USDA</u>	<u>Weather- ization</u>	<u>CSBG</u>	<u>LIHEAP</u>	<u>Foster Grandparents</u>	<u>Family Planning</u>
<b>Revenues:</b>						
Federal grants	\$ 604,065	\$ 1,343,316	\$ 1,849,922	\$ 3,133,447	\$ 267,527	\$ 347,398
Other grants	-	125,068	12,889	-	19,491	-
Fee income	-	108,225	-	-	-	84,086
Interest income	-	22	-	-	766	1,589
In-kind	-	-	-	-	46,348	205,738
Donations	-	-	-	-	15,050	2,954
Other income	-	-	-	-	-	46,163
	<u>604,065</u>	<u>1,576,631</u>	<u>1,862,811</u>	<u>3,133,447</u>	<u>349,182</u>	<u>687,928</u>
<b>Expenditures:</b>						
Salaries and related costs	-	872,846	1,461,563	482,749	81,743	313,944
Contract services	-	116,394	190	3,242	423	55,528
Travel	-	32,086	17,851	310	490	2,395
Payments to/for participants	-	2,000	3,827	2,539,076	205,946	38,347
Occupancy	-	49,337	173,441	27,503	6,531	31,510
Operating expenses	604,065	450,206	72,284	37,636	6,474	19,238
Administrative and indirect costs	-	77,622	129,943	42,931	7,269	27,919
In-kind	-	-	-	-	46,348	205,738
Depreciation	-	6,248	7,916	1,263	-	-
	<u>604,065</u>	<u>1,606,739</u>	<u>1,867,015</u>	<u>3,134,710</u>	<u>355,224</u>	<u>694,619</u>
Changes in net assets	-	(30,108)	(4,204)	(1,263)	(6,042)	(6,691)
Net assets, beginning of year	-	28,051	24,151	5,052	34,580	15,205
Net asset, end of year	<u>\$ -</u>	<u>\$ (2,057)</u>	<u>\$ 19,947</u>	<u>\$ 3,789</u>	<u>\$ 28,538</u>	<u>\$ 8,514</u>

<u>Shelter Plus Care – DMH</u>	<u>Emergency Food &amp; Shelter</u>	<u>MHDC Home Repair (HERO)</u>	<u>Head Start I Can</u>	<u>Head Start Eat Smart</u>	<u>Totals</u>
\$ 286,041	\$ 76,375	\$ 70,092	\$ -	\$ -	\$ 7,978,183
-	-	-	-	-	157,448
-	-	-	-	-	192,311
321	-	-	-	-	2,698
-	-	-	-	-	252,086
-	-	-	-	-	18,004
-	-	-	-	-	46,163
<u>286,362</u>	<u>76,375</u>	<u>70,092</u>	<u>-</u>	<u>-</u>	<u>8,646,893</u>
18,385	-	4,160	-	-	3,235,390
479	-	-	-	-	176,256
162	-	-	-	-	53,294
257,105	76,375	-	-	-	3,122,676
1,279	-	-	-	-	289,601
8,393	-	65,585	-	-	1,263,881
1,613	-	347	-	-	287,644
-	-	-	-	-	252,086
-	-	-	-	-	15,427
<u>287,416</u>	<u>76,375</u>	<u>70,092</u>	<u>-</u>	<u>-</u>	<u>8,696,255</u>
(1,054)	-	-	-	-	(49,362)
<u>12,028</u>	<u>-</u>	<u>-</u>	<u>7,533</u>	<u>801</u>	<u>127,401</u>
<u>\$ 10,974</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,533</u>	<u>\$ 801</u>	<u>\$ 78,039</u>

STATE AND OTHER

COMBINING STATEMENT OF FINANCIAL POSITION  
STATE AND OTHER

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF FINANCIAL POSITION  
STATE AND OTHER

SEPTEMBER 30, 2018

	Head Start Center Funds	Agency Weatherization Program	Neighborhood Centers	Agency Funds
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<u>ASSETS</u>				
Current assets:				
Cash	\$ 348,939	\$ 54,575	\$ 219,315	\$ 1,790,521
Other accounts receivables, net	-	8,400	-	14,299
Due from other funds	-	64,484	-	-
Other assets	-	-	-	3,435
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total current assets	348,939	127,459	219,315	1,808,255
Property and equipment, net	<u>24,498</u>	<u>76,379</u>	<u>-</u>	<u>43,424</u>
	<u>\$ 373,437</u>	<u>\$ 203,838</u>	<u>\$ 219,315</u>	<u>\$ 1,851,679</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current liabilities:				
Accounts payable	\$ 381	\$ 4,066	\$ -	\$ 119,274
Payroll taxes and benefits payable	-	-	-	74,001
Accrued annual leave	-	-	-	223,355
Other liabilities	-	-	-	-
Due to other funds	82,124	-	-	733,927
Current portion notes payable	-	7,677	-	-
Deferred grant revenue	47,837	39,877	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total current liabilities	130,342	51,620	-	1,150,557
Long-term notes payable, less current portion	<u>-</u>	<u>116,555</u>	<u>-</u>	<u>-</u>
	<u>130,342</u>	<u>168,175</u>	<u>-</u>	<u>1,150,557</u>
Net assets:				
Unrestricted	238,388	35,663	216,907	671,434
Temporarily restricted	<u>4,707</u>	<u>-</u>	<u>2,408</u>	<u>29,688</u>
	<u>243,095</u>	<u>35,663</u>	<u>219,315</u>	<u>701,122</u>
	<u>\$ 373,437</u>	<u>\$ 203,838</u>	<u>\$ 219,315</u>	<u>\$ 1,851,679</u>



<u>DMH – RAP</u>	<u>Project Share</u>	<u>Senior Citizens Tax Fund</u>	<u>ECIP Utilicare</u>	<u>AHAP Taney County</u>	<u>MHDC Disaster Relief</u>	<u>Total</u>
\$ 20,922	\$ 31,066	\$ 26,343	\$ -	\$ 223,760	\$ 2,102	\$ 2,717,543
-	-	-	-	-	81	22,780
1,736	-	-	-	7,988	-	74,208
-	-	-	-	-	-	3,435
22,658	31,066	26,343	-	231,748	2,183	2,817,966
-	-	-	-	-	-	144,301
<u>\$ 22,658</u>	<u>\$ 31,066</u>	<u>\$ 26,343</u>	<u>\$ -</u>	<u>\$ 231,748</u>	<u>\$ 2,183</u>	<u>\$ 2,962,267</u>
\$ 1,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,561
-	-	-	-	-	-	74,001
-	-	-	-	-	-	223,355
1,736	-	-	-	-	-	1,736
-	-	-	-	-	-	816,051
-	-	-	-	-	-	7,677
-	-	-	-	-	2,183	89,897
3,576	-	-	-	-	2,183	1,338,278
-	-	-	-	-	-	116,555
3,576	-	-	-	-	2,183	1,454,833
19,082	31,066	26,343	-	231,748	-	1,470,631
-	-	-	-	-	-	36,803
19,082	31,066	26,343	-	231,748	-	1,507,434
<u>\$ 22,658</u>	<u>\$ 31,066</u>	<u>\$ 26,343</u>	<u>\$ -</u>	<u>\$ 231,748</u>	<u>\$ 2,183</u>	<u>\$ 2,962,267</u>

COMBINING STATEMENT OF ACTIVITIES  
STATE AND OTHER

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF ACTIVITIES  
STATE AND OTHER

YEAR ENDED SEPTEMBER 30, 2018

	Head Start Center Funds	Agency Weatherization Program	Neighborhood Centers	Agency Funds	DMH – RAP
Revenues:					
Other grants	\$ 12,163	\$ 66,123	\$ 26,969	\$ 19,071	\$ -
Fee income	-	33,350	-	6,120	33,513
Interest income	7,636	1,022	95	49,687	35
Donations	18,431	2,501	64,878	11,854	-
Other income	<u>1,971</u>	<u>33,317</u>	<u>191,153</u>	<u>23,230</u>	<u>-</u>
	<u>40,201</u>	<u>136,313</u>	<u>283,095</u>	<u>109,962</u>	<u>33,548</u>
Expenditures:					
Salaries and related costs	-	26,932	56,093	24,225	1,680
Contract services	7,966	10,745	4,688	-	45
Travel	-	238	-	109	13
Payments to/for participants	250	-	68,835	29,695	30,094
Occupancy	-	8,571	30,152	-	116
Operating expenses	20,704	89,423	98,999	38,652	210
Administrative and indirect costs	-	2,418	4,988	997	152
Depreciation	<u>15,477</u>	<u>19,504</u>	<u>-</u>	<u>3,670</u>	<u>-</u>
	<u>44,397</u>	<u>157,831</u>	<u>263,755</u>	<u>97,348</u>	<u>32,310</u>
Changes in net assets	(4,196)	(21,518)	19,340	12,614	1,238
Net assets, beginning of year	<u>247,291</u>	<u>57,181</u>	<u>199,975</u>	<u>688,508</u>	<u>17,844</u>
Net assets, end of year	<u>\$ 243,095</u>	<u>\$ 35,663</u>	<u>\$ 219,315</u>	<u>\$ 701,122</u>	<u>\$ 19,082</u>

<u>Project Share</u>	<u>Senior Citizens Tax Fund</u>	<u>AHAP Taney County</u>	<u>MHDC State Disaster Grant</u>	<u>Total</u>
\$ -	\$ 119,608	\$ -	\$ 500	\$ 244,434
-	-	4,000	-	76,983
909	-	5,179	-	64,563
96,526	-	-	-	194,190
-	-	-	-	249,671
<u>97,435</u>	<u>119,608</u>	<u>9,179</u>	<u>500</u>	<u>829,841</u>
-	1,961	-	-	110,891
-	-	-	-	23,444
-	127	-	-	487
104,522	124,188	113,930	500	472,014
-	564	-	-	39,403
-	180	-	-	248,168
-	174	-	-	8,729
-	-	-	-	38,651
<u>104,522</u>	<u>127,194</u>	<u>113,930</u>	<u>500</u>	<u>941,787</u>
(7,087)	(7,586)	(104,751)	-	(111,946)
<u>38,153</u>	<u>33,929</u>	<u>336,499</u>	<u>-</u>	<u>1,619,380</u>
<u>\$ 31,066</u>	<u>\$ 26,343</u>	<u>\$ 231,748</u>	<u>\$ -</u>	<u>\$ 1,507,434</u>

PROGRAM SCHEDULES

OZARKS AREA COMMUNITY ACTION CORPORATION

SUPPLEMENTAL CSBG PROGRAM SCHEDULE

YEAR ENDED SEPTEMBER 30, 2018

Revenues:		
Federal grants		\$ 1,849,922
Expenditures:		
Salaries and related costs	\$ 1,461,563	
Travel	17,726	
Payments to/for participants	(893)	
Occupancy	173,441	
Operating expense	68,142	
Administrative expense	<u>129,943</u>	<u>1,849,922</u>
Change in net assets		-
Net assets, beginning of year		<u>-</u>
Net assets, end of year		<u>\$ -</u>

OZARKS AREA COMMUNITY ACTION CORPORATION  
 LOW INCOME HOME ENERGY ASSISTANCE PROGRAM  
 GRANT NUMBER ER11017016-001

SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENSES

PROGRAM PERIOD OCTOBER 1, 2017 TO SEPTEMBER 30, 2018

Revenue:		
Grant revenue – LIHEAP:		
Current (initial + amendments)		\$ 3,131,712
Prior year refunds		<u>1,735</u>
		3,133,447
Expenditures:		
Administrative/program services:		
Personnel	\$ 485,992	
Travel/training	310	
Rent/fuel/utilities	23,358	
Supplies	28,839	
Communication services	2,115	
Repairs and maintenance	4,170	
Other	<u>49,586</u>	
Total administrative/program services	<u>594,370</u>	
ECIP direct services:		
Winter	1,695,059	
Summer	<u>844,018</u>	
Total ECIP direct services	<u>2,539,077</u>	<u>3,133,447</u>
Ending program balance		<u>\$ -</u>

OZARKS AREA COMMUNITY ACTION CORPORATION

SUPPLEMENTAL FAMILY PLANNING SCHEDULE

YEAR ENDED SEPTEMBER 30, 2018

Missouri Department of Health  
Comprehensive Family Planning Services

Based on our testing of expenditures, we include the following assurances:

1. We note no funds expended for the purpose of performing, assisting or encouraging abortion.
2. We note no funds expended, directly or indirectly, to subsidize abortion services or administrative expenses.



OZARKS AREA COMMUNITY ACTION CORPORATION  
 WEATHERIZATION PROGRAM – DOE GRANT ONLY INTERIM REPORT  
 SUBGRANT NUMBER G-17-EE0007930-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	511,524	Grant income	511,524
Carry over funds	-	Carry over funds	-
Program income	<u>          -</u>	Program income	<u>          -</u>
Total revenue	<u>511,524</u>	Total revenue	<u>511,524</u>
Expenditures:		Expenditures:	
Administration	25,576	Administration	25,576
Program operations	428,783	Program operations	428,783
Insurance	7,500	Insurance	7,500
T&TA	24,098	T&TA	24,098
Other	<u>25,567</u>	Other	<u>25,567</u>
Total expenditures	<u>511,524</u>	Total expenditures	<u>511,524</u>
Ending fund balance	<u>\$ _____ -</u>	Ending fund balance	<u>\$ _____ -</u>

OZARKS AREA COMMUNITY ACTION CORPORATION  
WEATHERIZATION PROGRAM – DOE GRANT ONLY INTERIM REPORT  
SUBGRANT NUMBER G-17-EE0007930-17

SCHEDULE B

FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018

Beginning agency fund balance	\$ _____ -
Grant revenue	511,524
Program income	-
Less expenditures	<u>511,524</u>
Agency ending fund balance	<u><u>\$ _____ -</u></u>
Ending cash on hand	<u><u>\$ _____ -</u></u>
Ending inventory	<u><u>\$ _____ -</u></u>

OZARKS AREA COMMUNITY ACTION CORPORATION  
 WEATHERIZATION PROGRAM – DOE GRANT ONLY INTERIM REPORT  
 SUBGRANT NUMBER G-18-EE0007930-2-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD JULY 1, 2018 TO SEPTEMBER 30, 2018

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	119,821	Grant income	119,821
Carry over funds	-	Carry over funds	-
Program income	<u>          -</u>	Program income	<u>          -</u>
Total revenue	<u>119,821</u>	Total revenue	<u>119,821</u>
Expenditures:		Expenditures:	
Administration	4,402	Administration	4,402
Program operations	111,407	Program operations	111,407
Insurance	501	Insurance	501
T&TA	-	T&TA	-
Other	<u>          -</u>	Other	<u>          -</u>
Total expenditures	<u>116,310</u>	Total expenditures	<u>116,310</u>
Ending fund balance	<u>\$ 3,511</u>	Ending fund balance	<u>\$ 3,511</u>

OZARKS AREA COMMUNITY ACTION CORPORATION  
WEATHERIZATION PROGRAM – DOE GRANT ONLY INTERIM REPORT  
SUBGRANT NUMBER G-18-EE0007930-2-17

SCHEDULE B

FOR THE PERIOD JULY 1, 2018 TO SEPTEMBER 30, 2018

Beginning agency fund balance	\$ _____ -
Grant revenue	119,821
Program income	-
Less expenditures	<u>116,310</u>
Agency ending fund balance	<u>\$ 3,511</u>
Ending cash on hand	<u>\$ 3,511</u>
Ending inventory	<u>\$ _____ -</u>

OZARKS AREA COMMUNITY ACTION CORPORATION  
 WEATHERIZATION PROGRAM – DOE GRANT ONLY INTERIM REPORT  
 SUBGRANT NUMBER G-18-LIHEAP-18-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	740,159	Grant income	740,159
Carry over funds	-	Carry over funds	-
Program income	<u>          -</u>	Program income	<u>          -</u>
Total revenue	<u>740,159</u>	Total revenue	<u>740,159</u>
Expenditures:		Expenditures:	
Administration	37,007	Administration	37,007
Program operations	692,386	Program operations	692,386
Insurance	6,837	Insurance	6,837
T&TA	3,929	T&TA	3,929
Other	<u>          -</u>	Other	<u>          -</u>
Total expenditures	<u>740,159</u>	Total expenditures	<u>740,159</u>
Ending fund balance	<u>\$ _____ -</u>	Ending fund balance	<u>\$ _____ -</u>

OZARKS AREA COMMUNITY ACTION CORPORATION  
WEATHERIZATION PROGRAM – DOE GRANT ONLY INTERIM REPORT  
SUBGRANT NUMBER G-18-LIHEAP-18-17

SCHEDULE B

FOR THE PERIOD OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018

Beginning agency fund balance	\$ _____ -
Grant revenue	740,159
Program income	-
Less expenditures	<u>740,159</u>
Agency ending fund balance	\$ _____ -
Ending cash on hand	\$ _____ -
Ending inventory	\$ _____ -

OZARKS AREA COMMUNITY ACTION CORPORATION  
HEAD START

RECONCILIATION OF PROGRAM YEARS

	SEPTEMBER 30, 2018			Grant #07CH010221- 04-00	2018 Fiscal Year
	Grant # 07CH010221-03-00				
	9-1-17 / 9-30-17	10-1-17 / 8-31-18	Grant Total	9-1-18 / 9-30-18	Total
<b>Revenues:</b>					
Head Start grant	\$ 997,628	\$ 11,204,141	\$ 12,201,769	\$ 940,935	\$ 12,145,076
USDA program	68,465	531,438	599,903	72,627	604,065
Other grants	1,830	11,150	12,980	-	11,150
Fee income	46,095	601,013	647,108	40,616	641,629
Other income	278	124,817	125,095	33,585	158,402
In-kind	211,094	2,967,699	3,178,793	-	2,967,699
	<u>1,325,390</u>	<u>15,440,258</u>	<u>16,765,648</u>	<u>1,087,763</u>	<u>16,528,021</u>
<b>Expenditures:</b>					
Training and Technical Assistance (CAN #5-G074121)					
Salaries	457	36,853	37,310	12,860	49,713
Fringe	60	5,437	5,497	1,516	6,953
Travel	21	9,814	9,835	804	10,618
Supplies	-	151	151	-	151
Contractual	-	-	-	-	-
Other	-	-	-	-	-
	<u>538</u>	<u>52,255</u>	<u>52,793</u>	<u>15,180</u>	<u>67,435</u>
Indirect costs	<u>-</u>	<u>3,340</u>	<u>3,340</u>	<u>1,379</u>	<u>4,719</u>
	<u>538</u>	<u>55,595</u>	<u>56,133</u>	<u>16,559</u>	<u>72,154</u>
Training and Technical Assistance (CAN #G-074120)					
Salaries	4,103	64,921	69,024	4,772	69,693
Fringe	571	9,165	9,736	717	9,882
Travel	789	12,987	13,776	3,363	16,350
Supplies	-	494	494	41	535
Contractual	-	-	-	-	-
Other	-	-	-	-	-
	<u>5,463</u>	<u>87,567</u>	<u>93,030</u>	<u>8,893</u>	<u>96,460</u>
Indirect costs	<u>434</u>	<u>6,543</u>	<u>6,977</u>	<u>488</u>	<u>7,031</u>
	<u>5,897</u>	<u>94,110</u>	<u>100,007</u>	<u>9,381</u>	<u>103,491</u>

OZARKS AREA COMMUNITY ACTION CORPORATION  
HEAD START

RECONCILIATION OF PROGRAM YEARS  
(CONTINUED)

SEPTEMBER 30, 2018

	Grant # 07CH010221-03-00			Grant #07CH010221- 04-00	2018 Fiscal Year Total
	9-1-17 / 9-30-17	10-1-17 / 8-31-18	Grant Total	9-1-18 / 9-30-18	
Full Year Head Start – Part Day and Handicapped (CAN #G-074122)					
Salaries	\$ 438,217	\$ 4,258,074	\$ 4,696,291	\$ 438,714	\$ 4,696,788
Fringe	114,149	1,246,475	1,360,624	111,170	1,357,645
Travel	9,710	104,729	114,439	9,243	113,972
Equipment	-	600,180	600,180	-	600,180
Supplies	24,906	743,008	767,914	34,135	777,143
Contractual	3,032	54,698	57,730	2,757	57,455
Other	121,835	1,079,989	1,201,824	93,035	1,173,024
	711,849	8,087,153	8,799,002	689,054	8,776,207
Indirect costs	51,293	489,544	540,837	48,885	538,429
	763,142	8,576,697	9,339,839	737,939	9,314,636
Early Head Start (CAN #G-074125)					
Salaries	156,287	1,813,196	1,969,483	144,938	1,958,134
Fringe	39,984	535,236	575,220	42,195	577,431
Travel	4,837	39,058	43,895	3,251	42,309
Equipment	-	16,709	16,709	-	16,709
Supplies	6,805	153,247	160,052	8,561	161,808
Contractual	13,250	128,384	141,634	7,557	135,941
Other	36,817	319,636	356,453	28,212	347,848
	257,980	3,005,466	3,263,446	234,714	3,240,180
Indirect costs	18,274	209,253	227,527	16,544	225,797
	276,254	3,214,719	3,490,973	251,258	3,465,977
In-kind expense (see note below)	211,094	2,967,699	3,178,793	-	2,967,699
USDA	68,465	531,438	599,903	72,626	604,064
Total program expenditures	1,325,390	15,440,258	16,765,648	1,087,763	16,528,021
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -

DIFFERENCES COMPARED TO OVERALL STATEMENTS

1. This in-kind represents the amount reported internally that is required by the funding source, and does not match financial statements in accordance with accounting principles generally accepted in the United States of America.
2. Depreciation is not included in total program expenditures as it is not considered a program expenditure by the funding source.



OZARKS AREA COMMUNITY ACTION CORPORATION  
FAMILY PLANNING

RECONCILIATION OF PROGRAM YEARS

SEPTEMBER 30, 2018

	October 1, 2017 - March 30, 2018		April 1, 2018 - September 30, 2018		Totals (Memorandum Only)
	Federal	Match	Federal	Match	
	Revenues:				
Federal grants	\$ 181,471	\$ -	\$ 165,926	\$ -	\$ 347,397
Other grants	-	-	-	625	625
Fee income	-	41,765	-	42,321	84,086
Interest income	-	412	-	1,177	1,589
In-kind	-	107,373	-	98,365	205,738
Other income	-	17,527	-	30,965	48,492
	<u>181,471</u>	<u>167,077</u>	<u>165,926</u>	<u>173,453</u>	<u>687,927</u>
Expenditures:					
Salaries	135,207	21,135	144,734	12,868	313,944
Contract services	27,826	2,948	14,725	10,029	55,528
Travel	-	472	-	1,923	2,395
Occupancy	-	17,467	-	14,043	31,510
Operating expenses	18,438	17,253	6,467	15,426	57,584
Administrative expenses	-	14,993	-	12,926	27,919
In-kind	-	107,373	-	98,365	205,738
	<u>181,471</u>	<u>181,641</u>	<u>165,926</u>	<u>165,580</u>	<u>694,618</u>
Change in net assets	-	(14,564)	-	7,873	(6,691)
Net assets, beginning of year	-	-	-	15,205	15,205
Reclassification of net assets	-	14,564	-	(14,564)	-
Net assets, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,514</u>	<u>\$ 8,514</u>

OZARKS AREA COMMUNITY ACTION CORPORATION  
FOSTER GRANDPARENTS

RECONCILIATION OF PROGRAM YEARS

SEPTEMBER 30, 2018

	October 1, 2017 - March 31, 2018		April 1, 2018 - September 30, 2018		Totals
	Federal	Match	Federal	Match	(Memorandum Only)
Revenues:					
Federal grants	\$ 134,287	\$ -	\$ 133,240	\$ -	\$ 267,527
Other grants	-	7,320	-	11,475	18,795
Interest income	-	376	-	390	766
In-kind	-	1,793	-	44,555	46,348
Donations	-	<u>15,745</u>	-	-	<u>15,745</u>
	<u>134,287</u>	<u>25,234</u>	<u>133,240</u>	<u>56,420</u>	<u>349,181</u>
Expenditures:					
Salaries	27,446	19,164	35,132	-	81,742
Contract services	130	-	293	-	423
Travel	246	-	244	-	490
Payments to/for participants	95,304	22,185	88,457	-	205,946
Occupancy	3,197	-	3,333	-	6,530
Operating expenses	3,493	-	2,982	-	6,475
Administrative expenses	4,471	-	2,799	-	7,270
In-kind	-	<u>1,792</u>	-	<u>44,555</u>	<u>46,347</u>
	<u>134,287</u>	<u>43,141</u>	<u>133,240</u>	<u>44,555</u>	<u>355,223</u>
Change in net assets	-	(17,907)	-	11,865	(6,042)
Net assets, beginning of year	-	-	-	34,580	34,580
Reclassification of net assets	-	<u>17,907</u>	-	<u>(17,907)</u>	<u>-</u>
Net assets, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,538</u>	<u>\$ 28,538</u>

COMPLIANCE AND INTERNAL CONTROLS

OZARKS AREA COMMUNITY ACTION CORPORATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED SEPTEMBER 30, 2018

	<u>Grant Award Number</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
<u>U.S. Department of Health and Human Services:</u>			
Head Start Cluster:			
Direct program:			
Head Start Program		93.600	\$ 8,899,420
Early Head Start Program	07CH010221-03-00	93.600	<u>3,245,656</u>
Total Head Start Cluster			12,145,076
Passed through Missouri State Department of Social Services:			
Community Services Block Grant	PG281800014	93.569	1,849,922
Low-Income Housing Energy Assistance	ER11017016-001	93.568	3,133,447
Passed through Missouri Family Health Council:			
Family Planning (Services)	None	93.217	347,398
Passed through Missouri Department of Economic Development:			
Weatherization Assistance for Low-Income Persons	G-18-LIHEAP-18-17	93.568	<u>740,159</u>
Total Department of Health and Human Services			<u>18,216,002</u>
<u>U.S. Department of Agriculture:</u>			
Passed through Missouri Department of Health:			
Child and Adult Care Food Program	ERS46-0857	10.558	604,065
Passed through Missouri Department of Social Services:			
Emergency Food Assistance Program (Food Commodities)	None	10.569	<u>10,048</u>
Total Department of Agriculture			<u>614,113</u>
<u>U.S. Department of Energy:</u>			
Weatherization Cluster:			
Passed through Missouri Department of Economic Development:			
Weatherization Assistance for Low-Income Persons	G-17-EE0007930-17	81.042	428,228
Weatherization Assistance for Low-Income Persons	G-18-EE0007930-2-17	81.042	<u>139,738</u>
Total Department of Energy			<u>567,966</u>

OZARKS AREA COMMUNITY ACTION CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(CONTINUED)

YEAR ENDED SEPTEMBER 30, 2018

	<u>Grant Award Number</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
<u>U.S. Department of Housing and Urban Development:</u>			
Passed through Department of Mental Health:			
Shelter Plus Care	MO 0083L7P061710/ MO 0026L7P001710	14.238	\$ 286,041
Passed through Missouri Housing Development Commission:			
Home Investment Partnership Act (HERO)	2018-HERO-004- Home Repair	14.239	70,092
Passed through the City of Springfield, Missouri:			
Community Development Block Grant	2016-0576	14.219	<u>35,191</u>
Total Department of Housing and Urban Development			<u>391,324</u>
<u>U.S. Department of Homeland Security:</u>			
Direct Program:			
Emergency Food and Shelter	5280-00 5336-00 5354-00 5392-00 5452-00 5494-00 5498-00 5296-16	97.024	<u>71,595</u>
<u>Corporation for National and Community Service:</u>			
Direct Program:			
Foster Grandparents Program	2018-OPE1-P71-OPO- 22415-4101	94.011	<u>267,527</u>
			<u>\$ 20,128,527</u>

See the accompanying notes to schedule of expenditures of federal awards.

# OZARKS AREA COMMUNITY ACTION CORPORATION

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED SEPTEMBER 30, 2018

### Basis of presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Ozarks Area Community Action Corporation and is presented on the modified accrual basis of accounting. The modification to the accrual basis of accounting is that property and equipment are recorded as expenditures in the year purchased according to grant requirements. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

### Dallas County Public Housing Authority

The financial statements of Ozarks Area Community Action Corporation include the operations of the Dallas County Public Housing Authority, which received \$2,449,918 in federal awards that have not been included in the accompanying schedule for the year ended September 30, 2018. The federal expenditures of the Dallas County Public Housing Authority are not included due to the fact that Ozarks Area Community Action Corporation acted only as the fiscal agent for this organization. The Dallas County Public Housing Authority is required by statute to have a separate single audit on its fiscal year of June 30. A separate single audit for year ended June 30, 2018 has been completed and reported separately and is not included within the accompanying schedule.

### TEFAP Program

During the year ended September 30, 2018, Ozarks Area Community Action Corporation distributed commodities with a total value of \$10,048. The amount distributed is not reflected in Ozarks Area Community Action Corporation's statement of financial position, statement of activities, or statement of cash flows, but is included in the schedule of expenditures of federal awards.

### Indirect Cost Rate

OACAC maintains an indirect cost rate with the Department of Health and Human Services and is not eligible to use the 10 percent de minimus indirect cost rate.

**ROBERTS, MCKENZIE, MANGAN & CUMMINGS**

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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  
Ozarks Area Community Action Corporation  
Springfield, 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 financial statements of Ozarks Area Community Action Corporation (a nonprofit organization), which comprise the consolidated statement of financial position as of September 30, 2018, and the related consolidated statement of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 10, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Ozarks Area Community Action Corporation'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ozarks Area Community Action Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 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 Ozarks Area Community Action Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

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

*R/M/C, CPA's*

Springfield, Missouri  
March 10, 2019



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

Board of Directors  
Ozarks Area Community Action Corporation  
Springfield, Missouri

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

We have audited Ozarks Area Community Action Corporation'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 Ozarks Area Community Action Corporation's major federal programs for the year ended September 30, 2018. Ozarks Area Community Action Corporation's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Ozarks Area Community Action Corporation'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 2, *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 Ozarks Area Community Action Corporation'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 Ozarks Area Community Action Corporation's compliance.

## Opinion on Each Major Federal Program

In our opinion, Ozarks Area Community Action Corporation 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 September 30, 2018.

## Report on Internal Control Over Compliance

Management of Ozarks Area Community Action Corporation 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 Ozarks Area Community Action Corporation'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 Ozarks Area Community Action Corporation'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.

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.

*R/M/C, CPA's*

Springfield, Missouri  
March 10, 2019

OZARKS AREA COMMUNITY ACTION CORPORATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL PROGRAMS

YEAR ENDED SEPTEMBER 30, 2018

**Section I – Summary of Auditors’ Results**

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  
 Yes       No
- Significant deficiencies identified that are not considered to be material weaknesses?  
 Yes       None reported
- Noncompliance material to financial statements noted?  
 Yes       No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?  
 Yes       No
- Significant deficiencies identified that are not considered to be material weakness(es)?  
 Yes       None reported

Type of auditor’s report issued on compliance for major programs: Unmodified.

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

Yes       No

OZARKS AREA COMMUNITY ACTION CORPORATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL PROGRAMS  
(CONTINUED)

YEAR ENDED SEPTEMBER 30, 2018

Identification of major programs:

CFDA Number(s)

93.600

Head Start Cluster

Dollar threshold used to distinguish between type A and B programs: \$750,000

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

**Section II – Financial Statement Findings**

There were no findings or significant deficiencies for the year ended September 30, 2018.

**Section III – Federal Award Findings and Questioned Costs**

There were no findings or significant deficiencies for the year ended September 30, 2018.

OZARKS AREA COMMUNITY ACTION CORPORATION  
SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
YEAR ENDED SEPTEMBER 30, 2018

There were no findings for the year ended September 30, 2017.