



Empowering People, Enriching Communities

FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION
WITH
INDEPENDENT AUDITORS' REPORT
YEAR ENDED SEPTEMBER 30, 2021

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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, 2021, and the related statements of activities, functional expenses, 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, 2021, 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 18 to 47 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) Park 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 7, 2022 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/MNC, CPA's

Springfield, Missouri
March 7, 2022

OZARKS AREA COMMUNITY ACTION CORPORATION

STATEMENT OF FINANCIAL POSITION

SEPTEMBER 30, 2021

ASSETS

Current assets:	
Cash	\$ 10,416,429
Grant funds receivable	1,636,742
Other accounts receivable, net	107,304
Other assets	40,350
Inventory	<u>184,615</u>
Total current assets	12,385,440
Property and equipment, net	<u>2,667,197</u>
	<u>\$ 15,052,637</u>

LIABILITIES AND NET ASSETS

Current liabilities:	
Accounts payable	\$ 1,493,371
Payroll taxes and benefits payable	166,797
Accrued annual leave	302,710
Other liabilities	163,900
Current portion notes payable	33,635
Deferred grant revenue	<u>7,091,360</u>
Total current liabilities	9,251,773
Long-term notes payable	<u>63,291</u>
Total liabilities	9,315,064
Net assets:	
Without donor restrictions	\$ 5,696,183
With donor restrictions	<u>41,390</u>
	<u>5,737,573</u>
	<u>\$ 15,052,637</u>

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

OZARKS AREA COMMUNITY ACTION CORPORATION

STATEMENT OF ACTIVITIES

YEAR ENDED SEPTEMBER 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Totals
Revenues:			
Federal grants	\$ 30,747,601	\$ -	\$ 30,747,601
Other grants	574,343	-	574,343
Fee income	859,221	-	859,221
Interest income	4,646	-	4,646
In-kind	148,010	-	148,010
Donations	273,704	110	273,814
Other income	<u>631,882</u>	<u>-</u>	<u>631,882</u>
Total revenues	33,239,407	110	33,239,517
Net assets released from restrictions	<u>457</u>	<u>(457)</u>	<u>-</u>
	<u>33,239,864</u>	<u>(347)</u>	<u>33,239,517</u>
Expenditures:			
Program services:			
Head Start	15,630,123	-	15,630,123
LIHEAP	2,894,047	-	2,894,047
Housing Assistance	2,849,391	-	2,849,391
CSBG	2,697,688	-	2,697,688
Weatherization	1,927,391	-	1,927,391
Greene Co. ERAP	1,497,464	-	1,497,464
Family Planning	646,863	-	646,863
Foster Grandparents	287,963	-	287,963
Other assistance programs	<u>1,637,532</u>	<u>-</u>	<u>1,637,532</u>
	<u>30,068,462</u>	<u>-</u>	<u>30,068,462</u>
Supporting services:			
Management and general	947,374	-	947,374
Fundraising	<u>260,693</u>	<u>-</u>	<u>260,693</u>
	<u>1,208,067</u>	<u>-</u>	<u>1,208,067</u>
Total expenditures	<u>31,276,529</u>	<u>-</u>	<u>31,276,529</u>
Changes in net assets	1,963,335	(347)	1,962,988
Net assets, beginning of year	<u>3,732,848</u>	<u>41,737</u>	<u>3,774,585</u>
Net assets, end of year	<u>\$ 5,696,183</u>	<u>\$ 41,390</u>	<u>\$ 5,737,573</u>

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

STATEMENT OF FUNCTIONAL EXPENSES

OZARKS AREA COMMUNITY ACTION CORPORATION

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED SEPTEMBER 30, 2021

	<u>Head Start</u>	<u>LIHEAP</u>	<u>Housing</u>	<u>CSBG</u>	<u>Weather- ization</u>
Salaries and related costs	\$11,125,413	\$ 500,494	\$ 256,563	\$ 1,530,706	\$ 1,180,689
Contract services	65,974	35,223	20,349	1,493	102,678
Travel	162,616	-	1,304	8,237	3,767
Payments to / for participants	22,526	2,305,141	2,182,007	474,776	-
Occupancy	1,939,429	29,398	13,382	473,274	50,007
Operating expenses	1,722,565	22,528	34,088	193,225	590,250
In-kind	-	-	-	-	-
Portable voucher payment	-	-	337,646	-	-
Depreciation	<u>591,600</u>	<u>1,263</u>	<u>4,052</u>	<u>15,977</u>	<u>-</u>
	<u>\$15,630,123</u>	<u>\$ 2,894,047</u>	<u>\$ 2,849,391</u>	<u>\$ 2,697,688</u>	<u>\$ 1,927,391</u>

<u>Greene Co. ERAP</u>	<u>Family Planning</u>	<u>Foster Grandparents</u>	<u>Other Assistance Programs</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
\$ 48,024	\$ 321,289	\$ 81,158	\$ 290,148	\$ 510,313	\$ 222,196	\$16,066,993
-	112,334	-	37,866	101,631	-	477,548
-	339	705	112	384	-	177,464
1,393,500	-	179,613	927,285	-	-	7,484,848
47,759	26,667	6,958	52,186	117,001	-	2,756,061
8,181	45,986	11,767	308,381	218,045	38,497	3,193,513
-	140,248	7,762	-	-	-	148,010
-	-	-	-	-	-	337,646
-	-	-	21,554	-	-	634,446
<u>\$ 1,497,464</u>	<u>\$ 646,863</u>	<u>\$ 287,963</u>	<u>\$ 1,637,532</u>	<u>\$ 947,374</u>	<u>\$ 260,693</u>	<u>\$31,276,529</u>

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

OZARKS AREA COMMUNITY ACTION CORPORATION

STATEMENT OF CASH FLOWS

YEAR ENDED SEPTEMBER 30, 2021

Cash flows from operating activities:	
Change in net assets	\$ 1,962,988
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	634,446
Loss on disposal of property and equipment	16,691
(Increase) decrease in assets:	
Grant funds receivable	(537,386)
Other accounts receivable	(41,454)
Inventory	(5,201)
Other assets	(30,610)
Increase (decrease) in liabilities:	
Accounts payable	118,078
Payroll taxes and benefits payable	82,835
Deferred grant revenue	1,526,145
Accrued annual leave	27,618
Other liabilities	<u>137,392</u>
Net cash provided by operating activities	<u>3,891,542</u>
Cash flows from investing activities:	
Purchase of property and equipment	(876,240)
Proceeds from sale of property and equipment	<u>26,100</u>
Net cash used in investing activities	<u>(850,140)</u>
Cash flows from financing activities:	
Payments on long-term debt	<u>(9,451)</u>
Net increase in cash	3,031,951
Cash, beginning of year	<u>7,384,478</u>
Cash, end of year	<u>\$ 10,416,429</u>
Supplemental disclosure of cash flow information:	
Cash paid during the year for:	
Interest	<u>\$ 3,385</u>

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

OZARKS AREA COMMUNITY ACTION CORPORATION

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

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
Greene County ERAP
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

For financial reporting purposes, accounting principles generally accepted in the United States of America requires that resources be classified for reporting purposes based on the existence or absence of donor-imposed restrictions. Descriptions of the two net asset categories and the types of transactions affecting each category follow:

- Without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions. Items that affect this net asset category principally consist of unrestricted contributions, grants, and other income.

1. Summary of significant accounting policies (continued)

Financial statement presentation (continued)

- With Donor Restrictions – Net assets subject to donor-imposed restrictions that will be met by actions of the Agency. Expirations of restrictions on net assets with donor restrictions are reported as net assets released from restrictions. At September 30, 2021, OACAC had net assets with restrictions of \$3,944 from donations to a mental health fund for Head Start children, \$13,108 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.

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

Accounting guidance issue but not adopted as of September 30, 2021

In February 2016, the FASB issued ASU-2016-02 *Leases (Topic 842)*. This ASU will require entities that lease assets – referred to as “lessees” – to recognize on the statement of financial position the assets and liabilities for the rights and obligations created by leases with lease terms of more than 12 months. Consistent with current U.S. GAAP, the recognition, measurement and presentation of expenses and cash flows arising from a lease by a lessee will depend primarily on its classification as a finance or operating lease. However, unlike current U.S. GAAP – which requires only finance leases to be recognized on the statement of financial position – the new ASU will require both types of leases to be recognized on the statement of financial position. This ASU is effective for annual periods beginning after December 15, 2021.

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.

1. Summary of significant accounting policies (continued)

Combining statements (continued)

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, 2020 through September 30, 2021 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.

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 Agency is subject to federal income tax on any unrelated business taxable income.

The federal 990's of the Agency for 2021, 2020, and 2019 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 240 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 in 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, 2021, \$148,010 of in-kind contributions related to the Family Planning and Foster Grandparents programs were reflected in the financial statements. Other services with an estimated fair value of \$2,541,092, 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, 2021. 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.

1. Summary of significant accounting policies (continued)

Contributions

Gifts of cash and other assets received without donor stipulations are reported as revenue and net assets without donor restrictions. Gifts having donor stipulations which are satisfied in the period the gift is received are also reported as revenue and net assets without donor restrictions.

Gifts of land, buildings, equipment, and other long-lived assets are reported as revenue and net assets without donor restrictions unless explicit donor stipulations specify how such assets must be used, in which case the gifts are reported as revenue and net assets with donor restrictions.

Functional allocation of expenses

The costs of supporting the various programs and other activities have been summarized on a functional basis in the statement of activities. Certain costs have been allocated among the programs and management and general categories. Expenses that can be identified with a specific program and support activity are allocated directly according to their natural expense classification. Other expenses that are common to several functions are allocated using various allocation methods.

2. Liquidity and availability

The Agency's activities are funded primarily through federal grants. These amounts are available to meet general expenditures of the Agency. As part of its liquidity management, the Agency has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due.

The Agency's financial assets as of September 30, 2021 are reflected below. The financial assets are reduced by amounts that are not available for general use due to donor-imposed restrictions within one year of the statement of financial position date.

Financial assets at year-end	\$ 12,160,475
Less those unavailable for general expenditures within one year due to:	
Donor-imposed restrictions:	
Restricted by donors with purpose restrictions	<u>(41,390)</u>
Financial assets available to meet cash needs for general/program expenditures within one year	<u>\$ 12,119,085</u>

3. 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, 2021 was \$634,446.

3. Property and equipment (continued)

Summary of property and equipment at September 30, 2021 is as follows:

Land	\$ 6,000
Leasehold improvements	1,772,841
Buildings	470,655
Vehicles, furniture and equipment	<u>4,648,490</u>
	6,897,986
Less accumulated depreciation	<u>(4,230,789)</u>
	<u>\$ 2,667,197</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.

4. Notes payable

At September 30, 2021, 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.

\$ 25,281

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.

31,953

Total forward \$ 57,234

4. Notes payable (continued)

Total forward	\$ 57,234
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.	19,846
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>19,846</u>
	96,926
Less current portion	<u>(33,635)</u>
	<u>\$ 63,291</u>

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

Year ending
September 30,

2022	\$ 33,635
2023	8,707
2024	9,076
2025	9,460
2026	8,532
Thereafter	<u>27,446</u>
	<u>\$ 96,856</u>

Total interest expense for the year on the above debt was \$3,385.

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, 2021 is \$380,729. Rental income from the property during the year ended September 30, 2021 was \$32,543 and is included under the caption "fee income" in the accompanying statement of activities.

5. 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.

6. 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,

2022	\$ 1,486,306
2023	677,993
2024	282,203
2025	230,040
2026	230,040
Thereafter	<u>918,090</u>
	<u>\$ 3,824,672</u>

The total amount of rent expense under these operating leases for the year ended September 30, 2021 was \$1,536,551.

7. Concentration of credit risk

OACAC maintained balances in excess of \$250,000 at Guaranty Bank at September 30, 2020. 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.

8. 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.

9. Retirement plan

OACAC has adopted a defined contribution retirement plan in accordance with Internal Revenue Code Sec. 403(b). 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, 2021 was \$187,524.

10. COVID-19

On March 11, 2020, the World Health Organization (“WHO”) recognized COVID-19 as a global pandemic, prompting many national, regional, and local governments to implement preventative or protective measures, such as travel and business restrictions, temporary store closures and wide-sweeping quarantines and stay-at-home orders. As a result, COVID-19 and the related restrictive measures have had a significant adverse impact upon many sectors of the economy.

The COVID-19 pandemic remains a rapidly evolving situation. The extent of the impact of COVID-19 on the Agency and financial results will depend on future developments, including the duration and spread of the outbreak within the state and the related impact on the economy which could impact grant awards, contributions, and other revenues, all of which are highly uncertain.

On March 27, 2020, the Federal CARES Act (established the Coronavirus Relief Fund (the “Fund”) was signed by President Trump and appropriated \$150 billion to the Fund. Under the CARES Act, the Fund is to be used to make payments for specified Coronavirus public health-related costs to States and certain local governments; the District of Columbia and U.S. Territories; and Tribal governments.

We considered the impact of the COVID-19 pandemic on the Agency and determined that there were no material adverse impacts on the financial statements for the year ended September 30, 2021.

11. Subsequent events

The Agency has evaluated subsequent events through March 7, 2022, 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 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, 2021

	Federal	State and Other	Dallas County PHA	Eliminations	Totals
<u>ASSETS</u>					
Current assets:					
Cash	\$ 1,035,170	\$ 8,285,027	\$ 1,096,232	\$ -	\$ 10,416,429
Grant funds receivable	1,636,742	-	-	-	1,636,742
Other accounts receivable, net	57,718	37,585	12,001	-	107,304
Due from other funds	6,928,028	177,953	-	(7,105,981)	-
Other assets	40,350	-	-	-	40,350
Inventory	184,615	-	-	-	184,615
Total current assets	9,882,623	8,500,565	1,108,233	(7,105,981)	12,385,440
Property and equipment, net	2,589,159	69,255	8,783	-	2,667,197
	<u>\$ 12,471,782</u>	<u>\$ 8,569,820</u>	<u>\$ 1,117,016</u>	<u>\$ (7,105,981)</u>	<u>\$ 15,052,637</u>
<u>LIABILITIES AND NET ASSETS</u>					
Current liabilities:					
Accounts payable	\$ 1,248,000	\$ 198,228	\$ 47,143	\$ -	\$ 1,493,371
Payroll taxes and benefits payable	-	166,797	-	-	166,797
Accrued annual leave	-	293,460	9,250	-	302,710
Other liabilities	163,900	-	-	-	163,900
Due to other funds	731,927	6,304,909	69,145	(7,105,981)	-
Current portion notes payable	-	33,635	-	-	33,635
Deferred grant revenue	6,865,875	127,604	97,881	-	7,091,360
Total current liabilities	9,009,702	7,124,633	223,419	(7,105,981)	9,251,773
Long-term notes payable, less current portion	-	63,291	-	-	63,291
Total liabilities	9,009,702	7,187,924	223,419	(7,105,981)	9,315,064
Net assets:					
Without donor restrictions	3,455,150	1,347,436	893,597	-	5,696,183
With donor restrictions	6,930	34,460	-	-	41,390
Total net assets	3,462,080	1,381,896	893,597	-	5,737,573
	<u>\$ 12,471,782</u>	<u>\$ 8,569,820</u>	<u>\$ 1,117,016</u>	<u>\$ (7,105,981)</u>	<u>\$ 15,052,637</u>

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF ACTIVITIES

YEAR ENDED SEPTEMBER 30, 2021

	Federal	State and Other	Dallas County PHA	Totals
Revenues:				
Federal grants	\$ 28,135,366	\$ -	\$ 2,612,235	\$ 30,747,601
Other grants	236,724	337,619	-	574,343
Fee income	546,738	164,077	148,406	859,221
Interest income	713	2,178	1,755	4,646
In-kind	148,010	-	-	148,010
Donations	37,851	231,468	4,495	273,814
Other income	<u>74,052</u>	<u>262,544</u>	<u>295,286</u>	<u>631,882</u>
	<u>29,179,454</u>	<u>997,886</u>	<u>3,062,177</u>	<u>33,239,517</u>
Expenditures:				
Salaries and related costs	14,815,549	262,372	256,563	15,334,484
Contract services	317,702	37,866	20,349	375,917
Travel	175,667	109	1,304	177,080
Payments to/for participants	4,975,960	326,881	2,182,007	7,484,848
Occupancy	2,574,613	51,065	13,382	2,639,060
Operating expenses	2,695,312	207,571	34,088	2,936,971
Administrative and indirect costs	1,169,208	18,324	20,535	1,208,067
In-kind	148,010	-	-	148,010
Portable voucher payments	-	-	337,646	337,646
Depreciation	<u>608,840</u>	<u>21,554</u>	<u>4,052</u>	<u>634,446</u>
	<u>27,480,861</u>	<u>925,742</u>	<u>2,869,926</u>	<u>31,276,529</u>
Change in net assets	1,698,593	72,144	192,251	1,962,988
Net assets, beginning of year	<u>1,763,487</u>	<u>1,309,752</u>	<u>701,346</u>	<u>3,774,585</u>
Net assets, end of year	<u>\$ 3,462,080</u>	<u>\$ 1,381,896</u>	<u>\$ 893,597</u>	<u>\$ 5,737,573</u>

FEDERAL

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF FINANCIAL POSITION
FEDERAL PROGRAMS

SEPTEMBER 30, 2021

	<u>Head Start</u>	<u>Weather- ization</u>	<u>Greene Co. ERAP</u>	<u>Non-Major</u>	<u>Total</u>
<u>ASSETS</u>					
Current assets:					
Cash	\$ 325	\$ 1,288	\$ 752,994	\$ 280,563	\$ 1,035,170
Grant funds receivable	1,210,171	87,344	-	339,227	1,636,742
Other accounts receivable, net	40,459	16,304	-	955	57,718
Due from other funds	-	-	-	6,928,028	6,928,028
Other assets	39,600	750	-	-	40,350
Inventory	-	180,250	-	4,365	184,615
Total current assets	1,290,555	285,936	752,994	7,553,138	9,882,623
Property and equipment, net	2,536,001	-	-	53,158	2,589,159
	<u>\$ 3,826,556</u>	<u>\$ 285,936</u>	<u>\$ 752,994</u>	<u>\$ 7,606,296</u>	<u>\$ 12,471,782</u>
<u>LIABILITIES AND NET ASSETS</u>					
Current liabilities:					
Accounts payable	\$ 955,787	\$ 99,637	\$ -	\$ 192,576	\$ 1,248,000
Other liabilities	163,900	-	-	-	163,900
Due to other funds	171,502	189,045	-	371,380	731,927
Deferred grant revenue	-	64,603	-	6,801,272	6,865,875
Total current liabilities	1,291,189	353,285	-	7,365,228	9,009,702
Net assets:					
Without donor restrictions	2,535,367	(67,349)	752,994	234,138	3,455,150
With donor restrictions	-	-	-	6,930	6,930
	<u>2,535,367</u>	<u>(67,349)</u>	<u>752,994</u>	<u>241,068</u>	<u>3,462,080</u>
	<u>\$ 3,826,556</u>	<u>\$ 285,936</u>	<u>\$ 752,994</u>	<u>\$ 7,606,296</u>	<u>\$ 12,471,782</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, 2021

	<u>USDA</u>	<u>LIHEAP</u>	<u>CSBG</u>	<u>Foster Grandparents</u>
<u>ASSETS</u>				
Current assets:				
Cash	\$ -	\$ -	\$ -	\$ 78,255
Grant funds receivable	55,897	-	275,793	7,537
Other accounts receivable, net	-	-	-	-
Due from other funds	-	6,717,003	-	16,201
Inventory	-	-	-	-
Total current assets	55,897	6,717,003	275,793	101,993
Property and equipment, net	-	-	53,158	-
	<u>\$ 55,897</u>	<u>\$ 6,717,003</u>	<u>\$ 328,951</u>	<u>\$ 101,993</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current liabilities:				
Accounts payable	\$ 55,897	\$ 72,046	\$ -	\$ 17,821
Due to other funds	-	-	279,029	-
Deferred grant revenue	-	6,644,957	-	-
Total current liabilities	55,897	6,717,003	279,029	17,821
Net assets:				
Without donor restrictions	-	-	49,922	84,172
With donor restrictions	-	-	-	-
Total net assets	-	-	49,922	84,172
	<u>\$ 55,897</u>	<u>\$ 6,717,003</u>	<u>\$ 328,951</u>	<u>\$ 101,993</u>

<u>Family Planning</u>	<u>Shelter Plus Care –DMH</u>	<u>Emergency Food and Shelter</u>	<u>Greene Co. CDBG (HOME)</u>	<u>MHDC SAFHR</u>	<u>Head Start I Can</u>	<u>Head Start Eat Smart</u>	<u>Totals</u>
\$ 149,108	\$ -	\$ -	\$ -	\$ 44,866	\$ 7,533	\$ 801	\$ 280,563
-	-	-	-	-	-	-	339,227
-	-	955	-	-	-	-	955
-	46,125	148,699	-	-	-	-	6,928,028
<u>4,365</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,365</u>
153,473	46,125	149,654	-	44,866	7,533	801	7,553,138
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,158</u>
<u>\$ 153,473</u>	<u>\$ 46,125</u>	<u>\$ 149,654</u>	<u>\$ -</u>	<u>\$ 44,866</u>	<u>\$ 7,533</u>	<u>\$ 801</u>	<u>\$7,606,296</u>
\$ 15,747	\$ 31,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,576
90,351	-	-	2,000	-	-	-	371,380
<u>11,236</u>	<u>-</u>	<u>145,079</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,801,272</u>
<u>117,334</u>	<u>31,065</u>	<u>145,079</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,365,228</u>
36,139	15,060	4,575	(2,000)	44,866	603	801	234,138
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,930</u>	<u>-</u>	<u>6,930</u>
<u>36,139</u>	<u>15,060</u>	<u>4,575</u>	<u>(2,000)</u>	<u>44,866</u>	<u>7,533</u>	<u>801</u>	<u>241,068</u>
<u>\$ 153,473</u>	<u>\$ 46,125</u>	<u>\$ 149,654</u>	<u>\$ -</u>	<u>\$ 44,866</u>	<u>\$ 7,533</u>	<u>\$ 801</u>	<u>\$7,606,296</u>

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF ACTIVITIES – FEDERAL

YEAR ENDED SEPTEMBER 30, 2021

	Major Programs	Non-major Programs	Totals
Revenues:			
Federal grants	\$ 20,502,608	\$ 7,632,758	\$ 28,135,366
Other grants	142,110	94,614	236,724
Fee income	488,399	58,339	546,738
Interest income	3	710	713
In-kind	-	148,010	148,010
Donations	-	37,851	37,851
Other income	<u>22,233</u>	<u>51,819</u>	<u>74,052</u>
Total revenues	<u>21,155,353</u>	<u>8,024,101</u>	<u>29,179,454</u>
Expenditures:			
Salaries and related costs	12,354,126	2,461,423	14,815,549
Contract services	168,652	149,050	317,702
Travel	166,383	9,284	175,667
Payments to/for participants	1,416,026	3,559,934	4,975,960
Occupancy	2,037,195	537,418	2,574,613
Operating expenses	1,884,502	810,810	2,695,312
Administrative and indirect costs	975,482	193,726	1,169,208
In-kind	-	148,010	148,010
Depreciation	<u>591,600</u>	<u>17,240</u>	<u>608,840</u>
Total expenditures	<u>19,593,966</u>	<u>7,886,895</u>	<u>27,480,861</u>
Changes in net assets	1,561,387	137,206	1,698,593
Net assets, beginning of year	<u>1,659,625</u>	<u>103,862</u>	<u>1,763,487</u>
Net assets, end of year	<u>\$ 3,221,012</u>	<u>\$ 241,068</u>	<u>\$ 3,462,080</u>

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF ACTIVITIES
FEDERAL MAJOR PROGRAMS

YEAR ENDED SEPTEMBER 30, 2021

	<u>Head Start</u>	<u>Weather- ization</u>	<u>Greene Co. ERAP</u>	<u>Total</u>
Revenues:				
Federal grants	\$ 16,497,915	\$ 1,750,443	\$ 2,254,250	\$ 20,502,608
Other grants	-	142,110	-	142,110
Fee income	394,337	94,062	-	488,399
Interest income	-	3	-	3
Other income	<u>22,233</u>	<u>-</u>	<u>-</u>	<u>22,233</u>
Total revenues	<u>16,914,485</u>	<u>1,986,618</u>	<u>2,254,250</u>	<u>21,155,353</u>
Expenditures:				
Salaries and related costs	11,125,413	1,180,689	48,024	12,354,126
Contract services	65,974	102,678	-	168,652
Travel	162,616	3,767	-	166,383
Payments to/for participants	22,526	-	1,393,500	1,416,026
Occupancy	1,939,429	50,007	47,759	2,037,195
Operating expenses	1,286,071	590,250	8,181	1,884,502
Administrative and indirect costs	878,463	93,227	3,792	975,482
Depreciation	<u>591,600</u>	<u>-</u>	<u>-</u>	<u>591,600</u>
Total expenditures	<u>16,072,092</u>	<u>2,020,618</u>	<u>1,501,256</u>	<u>19,593,966</u>
Changes in net assets	842,393	(34,000)	752,994	1,561,387
Net assets, beginning of year	<u>1,692,974</u>	<u>(33,349)</u>	<u>-</u>	<u>1,659,625</u>
Net assets, end of year	<u>\$ 2,535,367</u>	<u>\$ (67,349)</u>	<u>\$ 752,994</u>	<u>\$ 3,221,012</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, 2021

	<u>USDA</u>	<u>LIHEAP</u>	<u>CSBG</u>	<u>Foster Grandparents</u>	<u>Family Planning</u>	<u>Shelter Plus Care - DMH</u>
Revenues:						
Federal grants	\$ 436,494	\$ 2,932,302	\$ 2,782,583	\$ 283,412	\$ 418,918	\$ 266,513
Other grants	-	-	73,144	21,470	-	-
Fee income	-	-	-	-	58,339	-
Interest income	-	-	-	174	459	77
In-kind	-	-	-	7,762	140,248	-
Donations	-	-	10,671	7,331	19,849	-
Other income	-	-	-	-	51,819	-
	<u>436,494</u>	<u>2,932,302</u>	<u>2,866,398</u>	<u>320,149</u>	<u>689,632</u>	<u>266,590</u>
Expenditures:						
Salaries and related costs	-	500,494	1,530,706	81,158	321,289	18,895
Contract services	-	35,223	1,493	-	112,334	-
Travel	-	-	8,237	705	339	3
Payments to/for participants	-	2,305,141	474,776	179,613	-	239,737
Occupancy	-	29,398	473,274	6,958	26,667	1,121
Operating expenses	436,494	22,528	193,225	11,767	45,986	5,169
Administrative and indirect costs	-	39,518	120,837	6,408	25,369	1,462
In-kind	-	-	-	7,762	140,248	-
Depreciation	-	1,263	15,977	-	-	-
	<u>436,494</u>	<u>2,933,565</u>	<u>2,818,525</u>	<u>294,371</u>	<u>672,232</u>	<u>266,387</u>
Changes in net assets	-	(1,263)	47,873	25,778	17,400	203
Net assets, beginning of year	-	1,263	2,049	58,394	18,739	14,857
Net asset, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,922</u>	<u>\$ 84,172</u>	<u>\$ 36,139</u>	<u>\$ 15,060</u>

<u>Emergency Food & Shelter</u>	<u>MHDC Home Repair (HERO)</u>	<u>CARES Stone Co.</u>	<u>CARES Christian Co.</u>	<u>City of Springfield CDBG (HOME)</u>	<u>MHDC SAFHR</u>	<u>Head Start I Can</u>	<u>Head Start Eat Smart</u>	<u>Totals</u>
\$ 97,539	\$ 95,283	\$ -	\$ 50,775	\$ 219,939	\$ 49,000	\$ -	\$ -	\$ 7,632,758
-	-	-	-	-	-	-	-	94,614
-	-	-	-	-	-	-	-	58,339
-	-	-	-	-	-	-	-	710
-	-	-	-	-	-	-	-	148,010
-	-	-	-	-	-	-	-	37,851
-	-	-	-	-	-	-	-	51,819
<u>97,539</u>	<u>95,283</u>	<u>-</u>	<u>50,775</u>	<u>219,939</u>	<u>49,000</u>	<u>-</u>	<u>-</u>	<u>8,024,101</u>
2,332	1,971	(606)	3,511	-	1,673	-	-	2,461,423
-	-	-	-	-	-	-	-	149,050
-	-	-	-	-	-	-	-	9,284
95,207	-	45,690	47,264	172,506	-	-	-	3,559,934
-	-	-	-	-	-	-	-	537,418
-	93,312	-	-	-	2,329	-	-	810,810
-	-	-	-	-	132	-	-	193,726
-	-	-	-	-	-	-	-	148,010
-	-	-	-	-	-	-	-	17,240
<u>97,539</u>	<u>95,283</u>	<u>45,084</u>	<u>50,775</u>	<u>172,506</u>	<u>4,134</u>	<u>-</u>	<u>-</u>	<u>7,886,895</u>
-	-	(45,084)	-	47,433	44,866	-	-	137,206
<u>4,575</u>	<u>-</u>	<u>45,084</u>	<u>-</u>	<u>(49,433)</u>	<u>-</u>	<u>7,533</u>	<u>801</u>	<u>103,862</u>
<u>\$ 4,575</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,000)</u>	<u>\$ 44,866</u>	<u>\$ 7,533</u>	<u>\$ 801</u>	<u>\$ 241,068</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, 2021

	Head Start Center Funds	Agency Weatherization Program	Neighborhood Centers	Agency Funds
<u>ASSETS</u>				
Current assets:				
Cash	\$ 425,314	\$ 56,676	\$ 238,651	\$ 7,463,641
Other accounts receivable, net	-	6,569	-	19,028
Due from other funds	-	177,627	-	-
Total current assets	425,314	240,872	238,651	7,482,669
Property and equipment, net	14,291	33,167	-	21,797
	<u>\$ 439,605</u>	<u>\$ 274,039</u>	<u>\$ 238,651</u>	<u>\$ 7,504,466</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current liabilities:				
Accounts payable	\$ 383	\$ 51,967	\$ -	\$ 134,540
Payroll taxes and benefits payable	-	-	-	166,797
Accrued annual leave	-	-	-	293,460
Due to other funds	190,002	-	-	6,100,419
Current portion notes payable	-	33,635	-	-
Deferred grant revenue	-	127,278	-	-
Total current liabilities	190,385	212,880	-	6,695,216
Long-term notes payable, less current portion	-	63,291	-	-
	<u>190,385</u>	<u>276,171</u>	<u>-</u>	<u>6,695,216</u>
Net assets:				
Without donor restrictions	245,276	(2,132)	236,243	781,142
With donor restrictions	3,944	-	2,408	28,108
Total net assets	<u>249,220</u>	<u>(2,132)</u>	<u>238,651</u>	<u>809,250</u>
	<u>\$ 439,605</u>	<u>\$ 274,039</u>	<u>\$ 238,651</u>	<u>\$ 7,504,466</u>

<u>DMH – RAP</u>	<u>Project Share</u>	<u>Senior Citizens Tax Fund</u>	<u>Utilicare</u>	<u>AHAP Taney County</u>	<u>Show Me Healthy Relationships</u>	<u>Total</u>
\$ 19,523	\$ 41,721	\$ 39,501	\$ -	\$ -	\$ -	\$ 8,285,027
-	-	-	-	11,988	-	37,585
-	-	-	326	-	-	177,953
19,523	41,721	39,501	326	11,988	-	8,500,565
-	-	-	-	-	-	69,255
<u>\$ 19,523</u>	<u>\$ 41,721</u>	<u>\$ 39,501</u>	<u>\$ 326</u>	<u>\$ 11,988</u>	<u>\$ -</u>	<u>\$ 8,569,820</u>

\$ 2,054	\$ -	\$ -	\$ -	\$ -	\$ 9,284	\$ 198,228
-	-	-	-	-	-	166,797
-	-	-	-	-	-	293,460
-	14,488	-	-	-	-	6,304,909
-	-	-	-	-	-	33,635
-	-	-	326	-	-	127,604
2,054	14,488	-	326	-	9,284	7,124,633
-	-	-	-	-	-	63,291
<u>2,054</u>	<u>14,488</u>	<u>-</u>	<u>326</u>	<u>-</u>	<u>9,284</u>	<u>7,187,924</u>
17,469	27,233	39,501	-	11,988	(9,284)	1,347,436
-	-	-	-	-	-	34,460
<u>17,469</u>	<u>27,233</u>	<u>39,501</u>	<u>-</u>	<u>11,988</u>	<u>(9,284)</u>	<u>1,381,896</u>
<u>\$ 19,523</u>	<u>\$ 41,721</u>	<u>\$ 39,501</u>	<u>\$ 326</u>	<u>\$ 11,988</u>	<u>\$ -</u>	<u>\$ 8,569,820</u>

COMBINING STATEMENT OF ACTIVITIES
STATE AND OTHER

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF ACTIVITIES
STATE AND OTHER

YEAR ENDED SEPTEMBER 30, 2021

	Head Start Center Funds	Agency Weatherization Program	Neighborhood Centers	Agency Funds	DMH – RAP
Revenues:					
Other grants	\$ 5,835	\$ 53,000	\$ 17,228	\$ 22,948	\$ -
Fee income	-	25,919	-	129,407	8,751
Interest income	988	136	103	784	-
Donations	12,333	10	56,347	30,367	-
Other income	(1,748)	33,043	209,112	22,137	-
	<u>17,408</u>	<u>112,108</u>	<u>282,790</u>	<u>205,643</u>	<u>8,751</u>
Expenditures:					
Salaries and related costs	-	21,419	65,169	52,624	-
Contract services	457	23,864	-	13,545	-
Travel	-	36	-	33	-
Payments to/for participants	-	-	60,690	27,153	11,150
Occupancy	-	13,572	37,493	-	-
Operating expenses	7,573	4,384	115,186	72,042	-
Administrative and indirect costs	-	1,691	5,146	1,762	-
Depreciation	3,662	14,013	-	3,879	-
	<u>11,692</u>	<u>78,979</u>	<u>283,684</u>	<u>171,038</u>	<u>11,150</u>
Changes in net assets	5,716	33,129	(894)	34,605	(2,399)
Net assets, beginning of year	<u>243,504</u>	<u>(35,261)</u>	<u>239,545</u>	<u>774,645</u>	<u>19,868</u>
Net assets, end of year	<u>\$ 249,220</u>	<u>\$ (2,132)</u>	<u>\$ 238,651</u>	<u>\$ 809,250</u>	<u>\$ 17,469</u>

<u>Project Share</u>	<u>Senior Citizens Tax Fund</u>	<u>AHAP Taney County</u>	<u>Show Me Healthy Relationships</u>	<u>Total</u>
\$ -	\$ 108,013	\$ -	\$ 130,595	\$ 337,619
-	-	-	-	164,077
167	-	-	-	2,178
132,411	-	-	-	231,468
-	-	-	-	262,544
<u>132,578</u>	<u>108,013</u>	<u>-</u>	<u>130,595</u>	<u>997,886</u>
-	1,009	-	122,151	262,372
-	-	-	-	37,866
-	6	-	34	109
130,671	97,217	-	-	326,881
-	-	-	-	51,065
-	337	-	8,049	207,571
-	80	-	9,645	18,324
-	-	-	-	21,554
<u>130,671</u>	<u>98,649</u>	<u>-</u>	<u>139,879</u>	<u>925,742</u>
1,907	9,364	-	(9,284)	72,144
<u>25,326</u>	<u>30,137</u>	<u>11,988</u>	<u>-</u>	<u>1,309,752</u>
<u>\$ 27,233</u>	<u>\$ 39,501</u>	<u>\$ 11,988</u>	<u>\$ (9,284)</u>	<u>\$ 1,381,896</u>

PROGRAM SCHEDULES

OZARKS AREA COMMUNITY ACTION CORPORATION

SUPPLEMENTAL CSBG PROGRAM SCHEDULE

YEAR ENDED SEPTEMBER 30, 2021

Revenues:

Federal grants		\$ 1,819,106
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Expenditures:

Salaries and related costs	\$ 1,428,016	
Travel	6,901	
Occupancy	203,544	
Operating expense	70,016	
Administrative expense	<u>110,629</u>	<u>1,819,106</u>

Change in net assets		-
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Net assets, beginning of year		<u>-</u>
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Net assets, end of year		<u><u>\$ -</u></u>
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OZARKS AREA COMMUNITY ACTION CORPORATION

SUPPLEMENTAL CSBG CARES PROGRAM SCHEDULE

YEAR ENDED SEPTEMBER 30, 2021

Revenues:

Federal grants		\$ 956,184
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Expenditures:

Salaries and related costs	\$ 102,690	
Travel	1,336	
Payments to/for participants	473,860	
Occupancy	248,721	
Operating expense	121,168	
Administrative expense	<u>8,409</u>	<u>956,184</u>

Change in net assets		-
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Net assets, beginning of year		<u>-</u>
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Net assets, end of year		<u><u>\$ -</u></u>
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OZARKS AREA COMMUNITY ACTION CORPORATION
LOW INCOME HOME ENERGY ASSISTANCE PROGRAM
GRANT NUMBER ER11021016

SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENSES

PROGRAM PERIOD OCTOBER 1, 2020 TO SEPTEMBER 30, 2021

Revenue:

Grant revenue – LIHEAP:

Current (initial + amendments)	\$ 2,929,751
Prior year refunds	<u>2,552</u>

Total revenue	2,932,303
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Expenditures:

Administrative/program services:

Personnel	\$ 500,494
Rent / fuel / utilities	23,677
Supplies	7,342
Communication services	2,140
Repairs and maintenance	5,721
Other	<u>87,788</u>

Total administrative/program services	<u>627,162</u>
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ECIP direct services:

Winter	1,313,292
Summer	<u>991,849</u>

Total ECIP direct services	<u>2,305,141</u>	<u>2,932,303</u>
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Ending program balance	<u><u>\$ -</u></u>
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OZARKS AREA COMMUNITY ACTION CORPORATION
WEATHERIZATION PROGRAM – DOE GRANT ONLY INTERIM REPORT
SUBGRANT NUMBER G-20-EE0007930-4-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	650,907	Grant income	650,907
Carry over funds	-	Carry over funds	-
Program income	_____ -	Program income	_____ -
Total revenue	<u>650,907</u>	Total revenue	<u>650,907</u>
Expenditures:		Expenditures:	
Administration	32,121	Administration	32,121
Leverage	40,335	Leverage	40,335
Insurance	7,396	Insurance	7,396
T&TA	5,265	T&TA	5,265
Other	<u>565,790</u>	Other	<u>565,790</u>
Total expenditures	<u>650,907</u>	Total expenditures	<u>650,907</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-20-EE0007930-4-17

SCHEDULE B

FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021

Beginning agency fund balance	\$ <u> -</u>
Grant revenue	650,907
Program income	-
Less expenditures	<u> 650,907</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-21-EE0007930-5-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD JULY 1, 2021 TO SEPTEMBER 30, 2021

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	118,193	Grant income	130,142
Carry over funds	-	Carry over funds	-
Program income	_____ -	Program income	_____ -
Total revenue	<u>118,193</u>	Total revenue	<u>130,142</u>
Expenditures:		Expenditures:	
Administration	1,829	Administration	(1,356)
Leverage	11,000	Leverage	11,000
Insurance	828	Insurance	4,612
T&TA	-	T&TA	-
Other	<u>104,536</u>	Other	<u>115,886</u>
Total expenditures	<u>118,193</u>	Total expenditures	<u>130,142</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-21-EE0007930-5-17

SCHEDULE B

FOR THE PERIOD JULY 1, 2021 TO SEPTEMBER 30, 2021

Beginning agency fund balance	\$ _____ -
Grant revenue	118,193
Program income	-
Less expenditures	<u>118,193</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-21-LIHEAP-21-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	788,164	Grant income	788,164
Carry over funds	-	Carry over funds	-
Program income	_____ -	Program income	_____ -
Total revenue	<u>788,164</u>	Total revenue	<u>788,164</u>
Expenditures:		Expenditures:	
Administration	39,408	Administration	39,408
Program operations	743,341	Program operations	743,341
Insurance	2,616	Insurance	2,616
T&TA	2,799	T&TA	2,799
Other	_____ -	Other	_____ -
Total expenditures	<u>788,164</u>	Total expenditures	<u>788,164</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-21-LIHEAP-21-17

SCHEDULE B

FOR THE PERIOD OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021

Beginning agency fund balance	\$ <u> -</u>
Grant revenue	788,164
Program income	-
Less expenditures	<u> 788,164 </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 – INTERIM REPORT
SUBGRANT NUMBER G-21-LIHEAP-CARES-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	245,708	Grant income	245,708
Carry over funds	-	Carry over funds	-
Program income	_____ -	Program income	_____ -
Total revenue	<u>245,708</u>	Total revenue	<u>245,708</u>
Expenditures:		Expenditures:	
Administration	24,571	Administration	24,571
Program operations	218,637	Program operations	218,637
Insurance	2,500	Insurance	2,500
T&TA	-	T&TA	-
Other	_____ -	Other	_____ -
Total expenditures	<u>245,708</u>	Total expenditures	<u>245,708</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-21-LIHEAP-CARES-17

SCHEDULE B

FOR THE PERIOD OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021

Beginning agency fund balance	\$ <u> -</u>
Grant revenue	245,708
Program income	-
Less expenditures	<u>245,708</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-21-16-0213E-4-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	142,110	Grant income	142,110
Carry over funds	-	Carry over funds	-
Program income	_____ -	Program income	_____ -
Total revenue	<u>142,110</u>	Total revenue	<u>142,110</u>
Expenditures:		Expenditures:	
Administration	8,155	Administration	8,155
Program operations	133,404	Program operations	133,404
Insurance	551	Insurance	551
T&TA	-	T&TA	-
Other	_____ -	Other	_____ -
Total expenditures	<u>142,110</u>	Total expenditures	<u>142,110</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-21-16-0213E-4-17

SCHEDULE B

FOR THE PERIOD OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021

Beginning agency fund balance	\$ <u> -</u>
Grant revenue	142,110
Program income	-
Less expenditures	<u> 142,110 </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
HEAD START

RECONCILIATION OF PROGRAM YEARS

SEPTEMBER 30, 2021

	Grant # 07CH011799-01			Grant # 07CH011799 -02	COVID Funds CRRSA Grant #07HE00039601C5	2021 Fiscal Year
	9-1-20 / 9-30-20	10-1-20 / 8-31-21	Grant Total	9-1-21 / 9-30-21	4-1-21 / 9-30-21	Total
Revenues:						
Head Start Grant	\$ 1,175,751	\$14,179,090	\$15,354,841	\$ 1,477,891	\$ 180,074	\$ 15,837,055
USDA Program	34,247	380,597	414,844	55,897	-	436,494
Other Grants	-	-	-	-	-	-
Fee income	28,022	327,085	355,107	29,500	-	356,585
Other income	1,676	90,297	91,973	10,255	-	100,552
In-kind	-	2,541,092	2,541,092	-	-	2,541,092
	<u>1,239,696</u>	<u>17,518,161</u>	<u>18,757,857</u>	<u>1,573,543</u>	<u>180,074</u>	<u>19,271,778</u>
Expenditures:						
Training and Technical Assistance (CAN #5-G074121)						
Salaries	10,244	94,477	104,721	32,393	-	126,870
Fringe	1,132	12,014	13,146	3,932	-	15,946
Travel	640	7,671	8,311	2,496	-	10,167
Supplies	3	8	11	-	-	8
Contractual	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<u>12,019</u>	<u>114,170</u>	<u>126,189</u>	<u>38,821</u>	<u>-</u>	<u>152,991</u>
Indirect costs	<u>983</u>	<u>8,409</u>	<u>9,392</u>	<u>3,138</u>	<u>-</u>	<u>11,547</u>
	<u>13,002</u>	<u>122,579</u>	<u>135,581</u>	<u>41,959</u>	<u>-</u>	<u>164,538</u>
Training and Technical Assistance (CAN #G-074120)						
Salaries	8,497	74,298	82,795	32,020	-	106,318
Fringe	1,124	9,863	10,987	3,897	-	13,760
Travel	2,578	5,261	7,839	2,828	-	8,089
Supplies	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Other	16	1,010	1,026	-	-	1,010
	<u>12,215</u>	<u>90,432</u>	<u>102,647</u>	<u>38,745</u>	<u>-</u>	<u>129,177</u>
Indirect costs	<u>782</u>	<u>6,645</u>	<u>7,427</u>	<u>2,836</u>	<u>-</u>	<u>9,481</u>
	<u>12,997</u>	<u>97,077</u>	<u>110,074</u>	<u>41,581</u>	<u>-</u>	<u>138,658</u>

OZARKS AREA COMMUNITY ACTION CORPORATION
HEAD START

RECONCILIATION OF PROGRAM YEARS
(CONTINUED)

SEPTEMBER 30, 2021

	Grant # 07CH011799-01			Grant # 07CH011799 -02	COVID Funds CRRSA Grant #07HE00039601C5	2021 Fiscal Year Total
	9-1-20 / 9-30-20	10-1-20 / 8-31-21	Grant Total	9-1-21 / 9-30-21	4-1-21 / 9-30-21	
Full Year Head Start – Part Day and Handicapped (CAN #G-074122)						
Salaries	\$ 535,589	\$ 5,349,734	\$ 5,885,323	\$ 580,395	\$ -	\$ 5,930,129
Fringe	117,684	1,391,987	1,509,671	124,416	-	1,516,403
Travel	5,389	67,014	72,403	8,980	-	75,994
Equipment	-	120,289	120,289	-	-	120,289
Supplies	19,220	39,794	59,014	5,376	-	45,170
Contractual	3,027	49,503	52,530	6,067	-	55,570
Other	119,899	1,725,028	1,844,927	222,732	-	1,947,760
	800,808	8,743,349	9,544,157	947,966	-	9,691,315
Indirect costs	53,012	532,326	585,338	55,652	-	587,978
	853,820	9,275,675	10,129,495	1,003,618	-	10,279,293
Early Head Start (CAN #G-074125)						
Salaries	202,966	2,448,378	2,651,344	253,481	-	2,701,859
Fringe	48,597	651,149	699,746	62,981	-	714,130
Travel	1,905	34,233	36,138	3,214	-	37,447
Equipment	-	4,818	4,818	-	-	4,818
Supplies	7,902	12,626	20,528	1,372	-	13,998
Contractual	601	8,424	9,025	1,318	-	9,742
Other	42,200	501,177	543,377	80,128	-	581,305
	304,171	3,660,805	3,964,976	402,494	-	4,063,299
Indirect costs	20,360	244,739	265,099	24,718	-	269,457
	324,531	3,905,544	4,230,075	427,212	-	4,332,756
Early Head Start Expansion (CAN #G-0711285)						
Salaries	-	-	-	-	-	-
Fringe	-	-	-	-	-	-
Travel	-	939	939	1,330	-	2,269
Equipment	-	-	-	-	-	-
Supplies	-	248,796	248,796	1,946	-	250,742
Contractual	-	-	-	-	-	-
Other	-	269,275	269,275	-	-	269,275
	-	519,010	519,010	3,276	-	522,286
Indirect costs	-	-	-	-	-	-
	-	519,010	519,010	3,276	-	522,286

OZARKS AREA COMMUNITY ACTION CORPORATION
HEAD START

RECONCILIATION OF PROGRAM YEARS
(CONTINUED)

SEPTEMBER 30, 2021

	Grant # 07CH011799-01			Grant # 07CH011799 -02	COVID Funds CRRSA Grant #07HE00039601C5	2021 Fiscal Year Total
	9-1-20 / 9-30-20	10-1-20 / 8-31-21	Grant Total	9-1-21 / 9-30-21	4-1-21 / 9-30-21	
COVID (CAN #0-G070900)						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe	-	-	-	-	-	-
Travel	-	13,814	13,814	-	-	13,814
Equipment	-	163,091	163,091	-	-	163,091
Supplies	-	165,352	165,352	-	-	165,352
Contractual	-	663	663	-	-	663
Other	<u>1,099</u>	<u>333,667</u>	<u>334,766</u>	-	-	<u>333,667</u>
	1,099	676,587	677,686	-	-	676,587
Indirect costs	-	-	-	-	-	-
	<u>1,099</u>	<u>676,587</u>	<u>677,686</u>	-	-	<u>676,587</u>
COVID CRSSA (CAN #1-G071100)						
Salaries	-	-	-	-	-	-
Fringe	-	-	-	-	-	-
Travel	-	-	-	-	14,817	14,817
Equipment	-	-	-	-	92,389	92,389
Supplies	-	-	-	-	5,926	5,926
Contractual	-	-	-	-	-	-
Other	-	-	-	-	<u>66,942</u>	<u>66,942</u>
	-	-	-	-	180,074	180,074
Indirect costs	-	-	-	-	-	-
	-	-	-	-	<u>180,074</u>	<u>180,074</u>
In-Kind Expense	-	<u>2,541,092</u>	<u>2,541,092</u>	-	-	<u>2,541,092</u>
USDA	<u>34,247</u>	<u>380,597</u>	<u>414,844</u>	<u>55,897</u>	-	<u>436,494</u>
Total program expenditures	<u>1,239,696</u>	<u>17,518,161</u>	<u>18,757,857</u>	<u>1,573,543</u>	<u>180,074</u>	<u>19,271,778</u>
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, 2021

	October 1, 2020 - March 30, 2021		April 1, 2021 - September 30, 2021		Totals (Memorandum Only)
	Federal	Match	Federal	Match	
Revenues:					
Federal grants	\$ 217,088	\$ -	\$ 201,830	\$ -	\$ 418,918
Other grants	-	1,250	-	-	1,250
Fee income	-	28,770	-	29,568	58,338
Interest income	-	349	-	109	458
In-kind	-	71,765	-	68,483	140,248
Other income	-	38,784	-	31,634	70,418
	<u>217,088</u>	<u>140,918</u>	<u>201,830</u>	<u>129,794</u>	<u>689,630</u>
Expenditures:					
Salaries	152,962	13,925	142,056	12,346	321,289
Contract services	51,749	4,768	51,720	4,098	112,335
Travel	-	38	-	301	339
Occupancy	-	12,973	-	13,694	26,667
Operating expenses	12,377	15,163	8,054	10,390	45,984
Administrative expenses	-	14,419	-	10,950	25,369
In-kind	-	71,765	-	68,483	140,248
	<u>217,088</u>	<u>133,051</u>	<u>201,830</u>	<u>120,262</u>	<u>672,231</u>
Change in net assets	-	7,867	-	9,532	17,399
Net assets, beginning of year	-	-	-	18,739	18,739
Reclassification of net assets	-	(7,867)	-	7,867	-
Net assets, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,138</u>	<u>\$ 36,138</u>

OZARKS AREA COMMUNITY ACTION CORPORATION
FOSTER GRANDPARENTS

RECONCILIATION OF PROGRAM YEARS

SEPTEMBER 30, 2021

	October 1, 2020 - March 30, 2021		April 1, 2021 - September 30, 2021		Totals (Memorandum Only)
	Federal	Match	Federal	Match	
Revenues:					
Federal grants	\$ 151,404	\$ -	\$ 132,008	\$ -	\$ 283,412
Other grants	-	8,339	-	13,130	21,469
Interest income	-	107	-	68	175
In-kind	-	4,285	-	3,477	7,762
Donations	-	6,000	-	1,331	7,331
	<u>151,404</u>	<u>18,731</u>	<u>132,008</u>	<u>18,006</u>	<u>320,149</u>
Expenditures:					
Salaries	40,696	2,705	37,757	-	81,158
Contract services	-	-	-	-	-
Travel	55	-	650	-	705
Payments to/for participants	101,998	-	77,336	-	179,334
Occupancy	3,380	-	3,579	-	6,959
Operating expenses	1,892	-	9,875	-	11,767
Administrative expenses	3,383	-	2,811	493	6,687
In-kind	-	4,285	-	3,477	7,762
	<u>151,404</u>	<u>6,990</u>	<u>132,008</u>	<u>3,970</u>	<u>294,372</u>
Change in net assets	-	11,741	-	14,036	25,777
Net assets, beginning of year	-	-	-	58,394	58,394
Reclassification of net assets	-	(11,741)	-	11,741	-
Net assets, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,171</u>	<u>\$ 84,171</u>

COMPLIANCE AND INTERNAL CONTROLS

OZARKS AREA COMMUNITY ACTION CORPORATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED SEPTEMBER 30, 2021

	<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:			
Direct program:			
Head Start Program	07CH011799-01	93.600	\$ 14,968,196
Head Start Program – CARES	07HE000396-01C5	93.600	180,074
Head Start Program – CARES	07CH010221-05C3	93.600	<u>688,784</u>
Total Head Start Cluster			15,837,054
Passed through Missouri Department of Social Services:			
Community Services Block Grant	PG282100014	93.569	1,819,106
Community Services Block Grant – CARES	PG282000064	93.569	956,184
Low-Income Housing Energy Assistance	ER11021016	93.568	2,932,302
Passed through Missouri Family Health Council:			
Family Planning (Services)	None	93.217	418,918
Passed through Missouri Department of Economic Development:			
Weatherization Assistance for Low-Income Persons	G-19-LIHEAP-21-17	93.568	788,164
Weatherization Assistance for Low-Income Persons – CARES	G-21-LIHEAP- CARES-17	93.568	<u>245,708</u>
Total Department of Health and Human Services			<u>22,997,436</u>
<u>U.S. Department of Agriculture:</u>			
Passed through Missouri Department of Health and Human Services:			
Child and Adult Care Food Program	ERS46110057	10.558	436,494
Passed through Ozarks Food Harvest:			
Emergency Food Assistance Program (Food Commodities)	None	10.569	<u>76,969</u>
Total Department of Agriculture			<u>513,463</u>
<u>U.S. Department of Energy:</u>			
Weatherization Cluster:			
Passed through Missouri Department of Economic Development:			
Weatherization Assistance for Low-Income Persons	G-19-EE0007930-4-17	81.042	549,713
Weatherization Assistance for Low-Income Persons	G-20-EE0007930-5-17	81.042	<u>130,142</u>
Total Department of Energy			<u>679,855</u>

OZARKS AREA COMMUNITY ACTION CORPORATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)

YEAR ENDED SEPTEMBER 30, 2021

	Grant Award Number	Federal CFDA Number	Expenditures
<u>U.S. Department of Treasury:</u>			
Emergency Rental Assistance Program:			
Passed through Greene County MO	None	21.023	\$ 1,501,256
Passed through MHDC	HS-1002	21.023	<u>4,134</u>
			<u>1,505,390</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	266,387
Passed through Missouri Housing Development Commission:			
Home Investment Partnership Act (HERO)	2020-HERO-004 Home Repair	14.239	95,283
Passed through the City of Springfield, Missouri:			
Home Rental Assistance - CARES	2020-0618	14.239	172,506
Passed through the City of Springfield, Missouri:			
Community Development Block Grant	None	14.219	<u>36,717</u>
Total Department of Housing and Urban Development			<u>570,893</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>97,359</u>
<u>Corporation for National and Community Service:</u>			
Direct Program:			
Foster Grandparents Program	2021-OPE1-P71-OPO- 26000-4101	94.011	<u>283,412</u>
			<u>\$ 26,647,808</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, 2021

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 \$2,612,235 in federal awards that have not been included in the accompanying schedule for the year ended September 30, 2021. 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, 2021 has been completed and reported separately and is not included within the accompanying schedule.

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 statement of financial position as of September 30, 2021, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 7, 2022.

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 Agency'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 financial statements. 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 Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

R/M/C, CPA's

Springfield, Missouri
March 7, 2022

ROBERTS, MCKENZIE, MANGAN & CUMMINGS

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Springfield, Missouri 65804

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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, 2021. 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, 2021.

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 7, 2022

OZARKS AREA COMMUNITY ACTION CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL PROGRAMS
YEAR ENDED SEPTEMBER 30, 2021

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, 2021

Identification of major programs:

CFDA Number(s)

81.042	Weatherization
93.600	Head Start
21.023	Emergency Rental Assistance Program

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, 2021.

Section III – Federal Award Findings and Questioned Costs

There were no findings or significant deficiencies for the year ended September 30, 2021.

OZARKS AREA COMMUNITY ACTION CORPORATION
SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2021

There were no findings for the year ended September 30, 2020.