



Empowering People, Enriching Communities

FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION
WITH
INDEPENDENT AUDITORS' REPORT
YEAR ENDED SEPTEMBER 30, 2022

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INDEPENDENT AUDITORS' REPORT

Board of Directors

Ozarks Area Community Action Corporation

Springfield, Missouri

Report on the Financial Statements

Opinion

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, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Ozarks Area Community Action Corporation as of September 30, 2022, 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.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ozarks Area Community Action Corporation and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Ozarks Area Community Action Corporation's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and the *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Ozarks Area Community Action Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ozarks Area Community Action Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 19 to 48 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 14, 2023 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ozarks Area Community Action Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ozarks Area Community Action Corporation's internal control over financial reporting and compliance.

R/M/C, CPA's

Springfield, Missouri
March 14, 2023

OZARKS AREA COMMUNITY ACTION CORPORATION

STATEMENT OF FINANCIAL POSITION

SEPTEMBER 30, 2022

ASSETS

Current assets:	
Cash	\$ 11,263,358
Grant funds receivable	3,737,013
Other accounts receivable, net	45,179
Other assets	33,054
Inventory	<u>215,046</u>
Total current assets	15,293,650
Property and equipment, net	<u>3,313,471</u>
	<u>\$ 18,607,121</u>

LIABILITIES AND NET ASSETS

Current liabilities:	
Accounts payable	\$ 3,999,725
Payroll taxes and benefits payable	398,447
Accrued annual leave	318,233
Other liabilities	2,200
Current portion notes payable	33,988
Deferred grant revenue	<u>8,146,581</u>
Total current liabilities	12,899,174
Long-term notes payable	<u>53,069</u>
Total liabilities	12,952,243
Net assets:	
Without donor restrictions	\$ 5,614,812
With donor restrictions	<u>40,066</u>
	<u>5,654,878</u>
	<u>\$ 18,607,121</u>

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

OZARKS AREA COMMUNITY ACTION CORPORATION

STATEMENT OF ACTIVITIES

YEAR ENDED SEPTEMBER 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Totals
Revenues:			
Federal grants	\$ 35,394,531	\$ -	\$ 35,394,531
Other grants	573,459	-	573,459
Fee income	799,107	-	799,107
Interest income	47,382	-	47,382
Contributions of nonfinancial assets	163,153	-	163,153
Contributions of cash and other financial assets	388,876	626	389,502
Other income	<u>544,389</u>	<u>-</u>	<u>544,389</u>
Total revenues	37,910,897	626	37,911,523
Net assets released from restrictions	<u>1,950</u>	<u>(1,950)</u>	<u>-</u>
	<u>37,912,847</u>	<u>(1,324)</u>	<u>37,911,523</u>
Expenditures:			
Program services:			
Head Start	18,554,016	-	18,554,016
LIHEAP	4,731,613	-	4,731,613
Housing Assistance	3,057,281	-	3,057,281
CSBG	3,399,276	-	3,399,276
Weatherization	1,859,196	-	1,859,196
Greene Co. ERAP	2,534,822	-	2,534,822
Family Planning	668,789	-	668,789
Foster Grandparents	253,798	-	253,798
Other assistance programs	<u>1,604,115</u>	<u>-</u>	<u>1,604,115</u>
	<u>36,662,906</u>	<u>-</u>	<u>36,662,906</u>
Supporting services:			
Management and general	1,092,616	-	1,092,616
Fundraising	<u>238,696</u>	<u>-</u>	<u>238,696</u>
	<u>1,331,312</u>	<u>-</u>	<u>1,331,312</u>
Total expenditures	<u>37,994,218</u>	<u>-</u>	<u>37,994,218</u>
Changes in net assets	(81,371)	(1,324)	(82,695)
Net assets, beginning of year	<u>5,696,183</u>	<u>41,390</u>	<u>5,737,573</u>
Net assets, end of year	<u>\$ 5,614,812</u>	<u>\$ 40,066</u>	<u>\$ 5,654,878</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, 2022

	<u>Head Start</u>	<u>LIHEAP</u>	<u>Housing</u>	<u>CSBG</u>	<u>Weather- ization</u>
Salaries and related costs	\$13,617,209	\$ 453,887	\$ 329,548	\$ 1,618,039	\$ 1,128,208
Contract services	78,987	1,693	27,953	306	95,603
Travel	221,331	1,172	6,257	41,555	32,740
Payments to / for participants	27,598	4,204,023	2,339,318	1,230,786	-
Occupancy	1,840,801	70,838	17,355	232,074	50,896
Operating expenses	2,222,794	-	57,656	264,010	496,391
In-kind	-	-	-	-	-
Portable voucher payment	-	-	270,929	-	-
Depreciation	<u>545,296</u>	<u>-</u>	<u>8,265</u>	<u>12,506</u>	<u>55,358</u>
	<u>\$18,554,016</u>	<u>\$ 4,731,613</u>	<u>\$ 3,057,281</u>	<u>\$ 3,399,276</u>	<u>\$ 1,859,196</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>
\$ 91,910	\$ 330,193	\$ 70,657	\$ 353,926	\$ 618,395	\$ 180,869	\$18,792,841
-	101,634	-	27,851	157,876	-	491,903
393	40	1,481	1,597	667	-	307,233
2,439,945	-	158,444	665,948	-	-	11,066,062
1,034	29,009	9,419	67,141	121,117	-	2,439,684
1,540	51,181	7,376	473,130	194,561	57,827	3,826,466
-	156,732	6,421	-	-	-	163,153
-	-	-	-	-	-	270,929
-	-	-	14,522	-	-	635,947
<u>\$ 2,534,822</u>	<u>\$ 668,789</u>	<u>\$ 253,798</u>	<u>\$ 1,604,115</u>	<u>\$ 1,092,616</u>	<u>\$ 238,696</u>	<u>\$37,994,218</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, 2022

Cash flows from operating activities:	
Change in net assets	\$ (82,695)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	635,949
(Increase) decrease in assets:	
Grant funds receivable	(2,100,271)
Other accounts receivable	62,125
Inventory	(30,431)
Other assets	7,296
Increase (decrease) in liabilities:	
Accounts payable	2,506,354
Payroll taxes and benefits payable	231,650
Deferred grant revenue	1,055,221
Accrued annual leave	15,523
Other liabilities	<u>(161,700)</u>
Net cash provided by operating activities	2,139,021
Cash flows from investing activities:	
Purchase of property and equipment	(1,282,223)
Cash flows from financing activities:	
Payments on long-term debt	<u>(9,869)</u>
Net increase in cash	846,929
Cash, beginning of year	<u>10,416,429</u>
Cash, end of year	<u><u>\$ 11,263,358</u></u>
Supplemental disclosure of cash flow information:	
Cash paid during the year for:	
Interest	<u><u>\$ 2,967</u></u>

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

OZARKS AREA COMMUNITY ACTION CORPORATION

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2022

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, 2022, OACAC had net assets with restrictions of \$4,135 from donations to a mental health fund for Head Start children, \$11,593 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, 2022

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, 2021 through September 30, 2022 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 2022, 2021, and 2020 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.

Contributions of nonfinancial assets

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, 2022, \$163,153 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 \$2,299,308, 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, 2022. 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, 2022 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	\$ 15,078,604
Less those unavailable for general expenditures within one year due to:	
Donor-imposed restrictions:	
Restricted by donors with purpose restrictions	<u>(40,066)</u>
Financial assets available to meet cash needs for general/program expenditures within one year	<u>\$ 15,038,538</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, 2022 was \$635,949.

3. Property and equipment (continued)

Summary of property and equipment at September 30, 2022 is as follows:

Land	\$ 6,000
Leasehold improvements	2,760,482
Buildings	470,655
Vehicles, furniture and equipment	<u>4,725,470</u>
	7,962,607
Less accumulated depreciation	<u>(4,649,136)</u>
	<u>\$ 3,313,471</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, 2022, 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.

\$ 23,805

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.

30,610

Total forward \$ 54,415

4. Notes payable (continued)

Total forward	\$ 54,415
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.	16,321
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>16,321</u>
	87,057
Less current portion	<u>(33,988)</u>
	<u>\$ 53,069</u>

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

Year ending
September 30,

2023	\$ 33,988
2024	9,076
2025	9,460
2026	8,533
2027	1,336
Thereafter	<u>24,664</u>
	<u>\$ 87,057</u>

Total interest expense for the year on the above debt was \$2,967.

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, 2022 is \$389,662. Rental income from the property during the year ended September 30, 2022 was \$35,053 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,

2023	\$ 1,578,114
2024	862,703
2025	810,540
2026	558,216
2027	461,730
Thereafter	<u>1,330,149</u>
	<u>\$ 5,601,452</u>

The total amount of rent expense under these operating leases for the year ended September 30, 2022 was \$1,678,680.

7. Concentration of credit risk

OACAC maintained balances in excess of \$250,000 at Guaranty Bank at September 30, 2022. 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 4%. Total amount paid into the retirement plan by the Agency for the year ended September 30, 2022 was \$202,820.

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, 2022.

11. Subsequent events

The Agency has evaluated subsequent events through March 14, 2023, 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, 2022

	Federal	State and Other	Dallas County PHA	Eliminations	Totals
<u>ASSETS</u>					
Current assets:					
Cash	\$ 255,468	\$ 9,837,514	\$ 1,170,376	\$ -	\$ 11,263,358
Grant funds receivable	3,737,013	-	-	-	3,737,013
Other accounts receivable, net	4,529	26,706	13,944	-	45,179
Due from other funds	8,155,990	90,177	-	(8,246,167)	-
Other assets	29,700	3,354	-	-	33,054
Inventory	215,046	-	-	-	215,046
Total current assets	12,397,746	9,957,751	1,184,320	(8,246,167)	15,293,650
Property and equipment, net	3,232,941	54,733	25,797	-	3,313,471
	<u>\$ 15,630,687</u>	<u>\$ 10,012,484</u>	<u>\$ 1,210,117</u>	<u>\$ (8,246,167)</u>	<u>\$ 18,607,121</u>
<u>LIABILITIES AND NET ASSETS</u>					
Current liabilities:					
Accounts payable	\$ 3,840,187	\$ 111,141	\$ 48,397	\$ -	\$ 3,999,725
Payroll taxes and benefits payable	-	398,447	-	-	398,447
Accrued annual leave	-	303,808	14,425	-	318,233
Other liabilities	-	-	2,200	-	2,200
Due to other funds	514,314	7,610,897	120,956	(8,246,167)	-
Current portion notes payable	-	33,988	-	-	33,988
Deferred grant revenue	7,959,930	127,603	59,048	-	8,146,581
Total current liabilities	12,314,431	8,585,884	245,026	(8,246,167)	12,899,174
Long-term notes payable, less current portion	-	53,069	-	-	53,069
Total liabilities	12,314,431	8,638,953	245,026	(8,246,167)	12,952,243
Net assets:					
Without donor restrictions	3,309,326	1,340,395	965,091	-	5,614,812
With donor restrictions	6,930	33,136	-	-	40,066
Total net assets	3,316,256	1,373,531	965,091	-	5,654,878
	<u>\$ 15,630,687</u>	<u>\$ 10,012,484</u>	<u>\$ 1,210,117</u>	<u>\$ (8,246,167)</u>	<u>\$ 18,607,121</u>

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF ACTIVITIES

YEAR ENDED SEPTEMBER 30, 2022

	Federal	State and Other	Dallas County PHA	Totals
Revenues:				
Federal grants	\$ 32,592,679	\$ -	\$ 2,801,852	\$ 35,394,531
Other grants	161,057	412,402	-	573,459
Fee income	647,871	65,294	85,942	799,107
Interest income	2,485	33,782	11,115	47,382
In-kind	163,153	-	-	163,153
Donations	115,656	273,583	263	389,502
Other income	<u>16,427</u>	<u>274,402</u>	<u>253,560</u>	<u>544,389</u>
	<u>33,699,328</u>	<u>1,059,463</u>	<u>3,152,732</u>	<u>37,911,523</u>
Expenditures:				
Salaries and related costs	17,385,219	278,810	329,548	17,993,577
Contract services	278,885	27,189	27,953	334,027
Travel	298,938	1,371	6,257	306,566
Payments to/for participants	8,411,608	315,136	2,339,318	11,066,062
Occupancy	2,234,976	60,196	17,355	2,312,527
Operating expenses	3,171,678	350,784	57,656	3,580,118
Administrative and indirect costs	1,287,535	19,820	23,957	1,331,312
In-kind	163,153	-	-	163,153
Portable voucher payments	-	-	270,929	270,929
Depreciation	<u>613,160</u>	<u>14,522</u>	<u>8,265</u>	<u>635,947</u>
	<u>33,845,152</u>	<u>1,067,828</u>	<u>3,081,238</u>	<u>37,994,218</u>
Change in net assets	(145,824)	(8,365)	71,494	(82,695)
Net assets, beginning of year	<u>3,462,080</u>	<u>1,381,896</u>	<u>893,597</u>	<u>5,737,573</u>
Net assets, end of year	<u>\$ 3,316,256</u>	<u>\$ 1,373,531</u>	<u>\$ 965,091</u>	<u>\$ 5,654,878</u>

FEDERAL

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF FINANCIAL POSITION
FEDERAL PROGRAMS

SEPTEMBER 30, 2022

	Head Start	CSBG	Greene Co. ERAP	Non-Major	Total
<u>ASSETS</u>					
Current assets:					
Cash	\$ 475	\$ -	\$ 17,639	\$ 237,354	\$ 255,468
Grant funds receivable	3,475,859	123,817	-	137,337	3,737,013
Other accounts receivable, net	1,924	-	-	2,605	4,529
Due from other funds	5,296	-	-	8,150,694	8,155,990
Other assets	29,700	-	-	-	29,700
Inventory	-	-	-	215,046	215,046
Total current assets	3,513,254	123,817	17,639	8,743,036	12,397,746
Property and equipment, net	2,945,697	40,652	-	246,592	3,232,941
	<u>\$ 6,458,951</u>	<u>\$ 164,469</u>	<u>\$ 17,639</u>	<u>\$ 8,989,628</u>	<u>\$ 15,630,687</u>
<u>LIABILITIES AND NET ASSETS</u>					
Current liabilities:					
Accounts payable	\$ 3,513,870	\$ -	\$ -	\$ 326,317	\$ 3,840,187
Due to other funds	-	109,458	-	404,856	514,314
Deferred grant revenue	-	-	-	7,959,930	7,959,930
Total current liabilities	3,513,870	109,458	-	8,691,103	12,314,431
Net assets:					
Without donor restrictions	2,945,081	55,011	17,639	291,595	3,309,326
With donor restrictions	-	-	-	6,930	6,930
	<u>2,945,081</u>	<u>55,011</u>	<u>17,639</u>	<u>298,525</u>	<u>3,316,256</u>
	<u>\$ 6,458,951</u>	<u>\$ 164,469</u>	<u>\$ 17,639</u>	<u>\$ 8,989,628</u>	<u>\$ 15,630,687</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, 2022

	<u>USDA</u>	<u>LIHEAP</u>	<u>LIHWAP</u>	<u>Weather- ization</u>	<u>Foster Grandparents</u>
<u>ASSETS</u>					
Current assets:					
Cash	\$ -	\$ -	\$ -	\$ 1,301	\$ 85,177
Grant funds receivable	64,074	-	-	20,797	14,214
Other accounts receivable, net	-	-	-	1,650	-
Due from other funds	-	7,787,715	216,059	-	18,308
Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>211,091</u>	<u>-</u>
Total current assets	64,074	7,787,715	216,059	234,839	117,699
Property and equipment, net	<u>-</u>	<u>-</u>	<u>-</u>	<u>246,592</u>	<u>-</u>
	<u>\$ 64,074</u>	<u>\$ 7,787,715</u>	<u>\$ 216,059</u>	<u>\$ 481,431</u>	<u>\$ 17,699</u>
<u>LIABILITIES AND NET ASSETS</u>					
Current liabilities:					
Accounts payable	\$ 64,074	\$ 122,316	\$ -	\$ 79,334	\$ 17,442
Due to other funds	-	-	-	258,763	-
Deferred grant revenue	<u>-</u>	<u>7,665,399</u>	<u>216,059</u>	<u>-</u>	<u>-</u>
Total current liabilities	<u>64,074</u>	<u>7,787,715</u>	<u>216,059</u>	<u>338,097</u>	<u>17,442</u>
Net assets:					
Without donor restrictions	-	-	-	143,334	100,257
With donor restrictions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>143,334</u>	<u>100,257</u>
	<u>\$ 64,074</u>	<u>\$ 7,787,715</u>	<u>\$ 216,059</u>	<u>\$ 481,431</u>	<u>\$ 117,699</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>
\$ 107,125	\$ -	\$ -	\$ -	\$ 35,417	\$ 7,533	\$ 801	\$ 237,354
37,596	656	-	-	-	-	-	137,337
-	-	955	-	-	-	-	2,605
-	46,520	82,092	-	-	-	-	8,150,694
<u>3,955</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>215,046</u>
148,676	47,176	83,047	-	35,417	7,533	801	8,743,036
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>246,592</u>
<u>\$ 148,676</u>	<u>\$ 47,176</u>	<u>\$ 83,047</u>	<u>\$ -</u>	<u>\$ 35,417</u>	<u>\$ 7,533</u>	<u>\$ 801</u>	<u>\$ 8,989,628</u>
\$ 12,722	\$ 30,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326,317
139,266	-	-	6,827	-	-	-	404,856
<u>-</u>	<u>-</u>	<u>78,472</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,959,930</u>
<u>151,988</u>	<u>30,429</u>	<u>78,472</u>	<u>6,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,691,103</u>
(3,312)	16,747	4,575	(6,827)	35,417	603	801	291,595
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,930</u>	<u>-</u>	<u>6,930</u>
<u>(3,312)</u>	<u>16,747</u>	<u>4,575</u>	<u>(6,827)</u>	<u>35,417</u>	<u>7,533</u>	<u>801</u>	<u>298,525</u>
<u>\$ 148,676</u>	<u>\$ 47,176</u>	<u>\$ 83,047</u>	<u>\$ -</u>	<u>\$ 35,417</u>	<u>\$ 7,533</u>	<u>\$ 801</u>	<u>\$ 8,989,628</u>

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF ACTIVITIES – FEDERAL

YEAR ENDED SEPTEMBER 30, 2022

	Major Programs	Non-major Programs	Totals
Revenues:			
Federal grants	\$ 24,217,704	\$ 8,374,975	\$ 32,592,679
Other grants	6,000	155,057	161,057
Fee income	486,569	161,302	647,871
Interest income	-	2,485	2,485
In-kind	-	163,153	163,153
Donations	94,329	21,327	115,656
Other income	<u>749</u>	<u>15,678</u>	<u>16,427</u>
Total revenues	<u>24,805,351</u>	<u>8,893,977</u>	<u>33,699,328</u>
Expenditures:			
Salaries and related costs	15,327,158	2,058,061	17,385,219
Contract services	79,293	199,592	278,885
Travel	263,279	35,659	298,938
Payments to/for participants	3,698,329	4,713,279	8,411,608
Occupancy	2,073,909	161,067	2,234,976
Operating expenses	1,991,084	1,180,594	3,171,678
Administrative and indirect costs	1,135,049	152,486	1,287,535
In-kind	-	163,153	163,153
Depreciation	<u>557,802</u>	<u>55,358</u>	<u>613,160</u>
Total expenditures	<u>25,125,903</u>	<u>8,719,249</u>	<u>33,845,152</u>
Changes in net assets	(320,552)	174,728	(145,824)
Net assets, beginning of year	<u>3,338,283</u>	<u>123,797</u>	<u>3,462,080</u>
Net assets, end of year	<u>\$ 3,017,731</u>	<u>\$ 298,525</u>	<u>\$ 3,316,256</u>

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF ACTIVITIES
FEDERAL MAJOR PROGRAMS

YEAR ENDED SEPTEMBER 30, 2022

	<u>Head Start</u>	<u>CSBG</u>	<u>Greene Co. ERAP</u>	<u>Total</u>
Revenues:				
Federal grants	\$ 18,984,177	\$ 3,427,253	\$ 1,806,274	\$ 24,217,704
Other grants	-	6,000	-	6,000
Fee income	486,569	-	-	486,569
Donations	4,214	90,115	-	94,329
Other income	<u>-</u>	<u>749</u>	<u>-</u>	<u>749</u>
Total revenues	<u>19,474,960</u>	<u>3,524,117</u>	<u>1,806,274</u>	<u>24,805,351</u>
Expenditures:				
Salaries and related costs	13,617,209	1,618,039	91,910	15,327,158
Contract services	78,987	306	-	79,293
Travel	221,331	41,555	393	263,279
Payments to/for participants	27,598	1,230,786	2,439,945	3,698,329
Occupancy	1,840,801	232,074	1,034	2,073,909
Operating expenses	1,725,534	264,010	1,540	1,991,084
Administrative and indirect costs	1,008,490	119,752	6,807	1,135,049
Depreciation	<u>545,296</u>	<u>12,506</u>	<u>-</u>	<u>557,802</u>
Total expenditures	<u>19,065,246</u>	<u>3,519,028</u>	<u>2,541,629</u>	<u>25,125,903</u>
Changes in net assets	409,714	5,089	(735,355)	(320,552)
Net assets, beginning of year	<u>2,535,367</u>	<u>49,922</u>	<u>752,994</u>	<u>3,338,283</u>
Net assets, end of year	<u>\$ 2,945,081</u>	<u>\$ 55,011</u>	<u>\$ 17,639</u>	<u>\$ 3,017,731</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, 2022

	<u>USDA</u>	<u>Weather- ization</u>	<u>LIHEAP</u>	<u>LIHWAP</u>	<u>Foster Grandparents</u>	<u>Family Planning</u>
Revenues:						
Federal grants	\$ 497,260	\$ 1,914,765	\$ 4,765,228	\$ 54,952	\$ 249,780	\$ 399,082
Other grants	-	143,065	-	-	11,992	-
Fee income	-	95,590	-	-	-	65,712
Interest income	-	14	-	-	923	1,261
In-kind	-	-	-	-	6,421	156,732
Donations	-	-	-	-	6,000	15,327
Other income	-	-	-	-	-	15,678
	<u>497,260</u>	<u>2,153,434</u>	<u>4,765,228</u>	<u>54,952</u>	<u>275,116</u>	<u>653,792</u>
Expenditures:						
Salaries and related costs	-	1,128,208	453,887	49,378	70,657	330,193
Contract services	-	95,603	1,693	-	-	101,634
Travel	-	32,740	1,172	-	1,481	40
Payments to/for participants	-	-	4,204,023	-	158,444	-
Occupancy	-	50,896	70,838	-	9,419	29,009
Operating expenses	497,260	496,391	-	1,917	7,376	51,181
Administrative and indirect costs	-	83,555	33,615	3,657	5,233	24,454
In-kind	-	-	-	-	6,421	156,732
Depreciation	-	55,358	-	-	-	-
	<u>497,260</u>	<u>1,942,751</u>	<u>4,765,228</u>	<u>54,952</u>	<u>259,031</u>	<u>693,243</u>
Changes in net assets	-	210,683	-	-	16,085	(39,451)
Net assets, beginning of year	-	(67,349)	-	-	84,172	36,139
Net asset, end of year	<u>\$ -</u>	<u>\$ 143,334</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,257</u>	<u>\$ (3,312)</u>

<u>Shelter Plus Care-DMH</u>	<u>Emergency Food & Shelter</u>	<u>MHDC Home Repair (HERO)</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>Total</u>
\$ 209,437	\$ 39,304	\$ 116,350	\$ 128,817	\$ -	\$ -	\$ -	\$ 8,374,975
-	-	-	-	-	-	-	155,057
-	-	-	-	-	-	-	161,302
287	-	-	-	-	-	-	2,485
-	-	-	-	-	-	-	163,153
-	-	-	-	-	-	-	21,327
-	-	-	-	-	-	-	15,678
<u>209,724</u>	<u>39,304</u>	<u>116,350</u>	<u>128,817</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,893,977</u>
16,219	-	791	-	8,728	-	-	2,058,061
662	-	-	-	-	-	-	199,592
161	-	65	-	-	-	-	35,659
183,904	33,264	-	133,644	-	-	-	4,713,279
905	-	-	-	-	-	-	161,067
4,919	6,040	115,435	-	75	-	-	1,180,594
1,267	-	59	-	646	-	-	152,486
-	-	-	-	-	-	-	163,153
-	-	-	-	-	-	-	55,358
<u>208,037</u>	<u>39,304</u>	<u>116,350</u>	<u>133,644</u>	<u>9,449</u>	<u>-</u>	<u>-</u>	<u>8,719,249</u>
1,687	-	-	(4,827)	(9,449)	-	-	174,728
<u>15,060</u>	<u>4,575</u>	<u>-</u>	<u>(2,000)</u>	<u>44,866</u>	<u>7,533</u>	<u>801</u>	<u>123,797</u>
<u>\$ 16,747</u>	<u>\$ 4,575</u>	<u>\$ -</u>	<u>\$ (6,827)</u>	<u>\$ 35,417</u>	<u>\$ 7,533</u>	<u>\$ 801</u>	<u>\$ 298,525</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, 2022

	Head Start Center Funds	Agency Weatherization Program	Neighborhood Centers	Agency Funds
<u>ASSETS</u>				
Current assets:				
Cash	\$ 595,828	\$ 57,198	\$ 215,665	\$ 8,805,064
Other accounts receivable, net	-	3,109	-	23,597
Due from other funds	-	89,851	-	-
Other assets	-	-	-	3,354
Total current assets	595,828	150,158	215,665	8,832,015
Property and equipment, net	10,929	24,234	-	19,570
	<u>\$ 606,757</u>	<u>\$ 174,392</u>	<u>\$ 215,665</u>	<u>\$ 8,851,585</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current liabilities:				
Accounts payable	\$ 332	\$ 47,673	\$ -	\$ 48,882
Payroll taxes and benefits payable	-	-	-	398,447
Accrued annual leave	-	-	-	303,808
Due to other funds	337,163	-	-	7,271,334
Current portion notes payable	-	33,988	-	-
Deferred grant revenue	-	127,277	-	-
Total current liabilities	337,495	208,938	-	8,022,471
Long-term notes payable, less current portion	-	53,069	-	-
	<u>337,495</u>	<u>262,007</u>	<u>-</u>	<u>8,022,471</u>
Net assets:				
Without donor restrictions	265,127	(87,615)	213,257	802,521
With donor restrictions	4,135	-	2,408	26,593
Total net assets	<u>269,262</u>	<u>(87,615)</u>	<u>215,665</u>	<u>829,114</u>
	<u>\$ 606,757</u>	<u>\$ 174,392</u>	<u>\$ 215,665</u>	<u>\$ 8,851,585</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>
\$ 22,235	\$ 82,300	\$ 47,236	\$ -	\$ 11,988	\$ -	\$ 9,837,514
-	-	-	-	-	-	26,706
-	-	-	326	-	-	90,177
-	-	-	-	-	-	3,354
22,235	82,300	47,236	326	11,988	-	9,957,751
-	-	-	-	-	-	54,733
<u>\$ 22,235</u>	<u>\$ 82,300</u>	<u>\$ 47,236</u>	<u>\$ 326</u>	<u>\$ 11,988</u>	<u>\$ -</u>	<u>\$ 10,012,484</u>

\$ 2,053	\$ -	\$ -	\$ -	\$ -	\$ 12,201	\$ 111,141
-	-	-	-	-	-	398,447
-	-	-	-	-	-	303,808
-	2,400	-	-	-	-	7,610,897
-	-	-	-	-	-	33,988
-	-	-	326	-	-	127,603
2,053	2,400	-	326	-	12,201	8,585,884
-	-	-	-	-	-	53,069
<u>2,053</u>	<u>2,400</u>	<u>-</u>	<u>326</u>	<u>-</u>	<u>12,201</u>	<u>8,638,953</u>
20,182	79,900	47,236	-	11,988	(12,201)	1,340,395
-	-	-	-	-	-	33,136
20,182	79,900	47,236	-	11,988	(12,201)	1,373,531
<u>\$ 22,235</u>	<u>\$ 82,300</u>	<u>\$ 47,236</u>	<u>\$ 326</u>	<u>\$ 11,988</u>	<u>\$ -</u>	<u>\$ 10,012,484</u>

COMBINING STATEMENT OF ACTIVITIES
STATE AND OTHER

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF ACTIVITIES -
STATE AND OTHER

YEAR ENDED SEPTEMBER 30, 2022

	Head Start Center Funds	Agency Weatherization Program	Neighborhood Centers	Agency Funds	DMH – RAP
Revenues:					
Other grants	\$ 1,920	\$ 53,000	\$ 19,569	\$ 21,833	\$ -
Fee income	-	38,581	-	24,000	2,713
Interest income	7,321	523	97	24,603	-
Donations	19,228	-	64,565	26,465	-
Other income	966	38,900	218,271	16,265	-
	<u>29,435</u>	<u>131,004</u>	<u>302,502</u>	<u>113,166</u>	<u>2,713</u>
Expenditures:					
Salaries and related costs	-	21,525	72,865	32,268	-
Contract services	1,384	25,490	-	315	-
Travel	-	5	-	-	-
Payments to/for participants	100	-	54,614	15,051	-
Occupancy	-	24,414	35,782	-	-
Operating expenses	4,547	134,525	156,831	41,881	-
Administrative and indirect costs	-	1,595	5,396	1,560	-
Depreciation	3,362	8,933	-	2,227	-
	<u>9,393</u>	<u>216,487</u>	<u>325,488</u>	<u>93,302</u>	<u>-</u>
Changes in net assets	20,042	(85,483)	(22,986)	19,864	2,713
Net assets, beginning of year	<u>249,220</u>	<u>(2,132)</u>	<u>238,651</u>	<u>809,250</u>	<u>17,469</u>
Net assets, end of year	<u>\$ 269,262</u>	<u>\$ (87,615)</u>	<u>\$ 215,665</u>	<u>\$ 829,114</u>	<u>\$ 20,182</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>
\$ -	\$ 141,961	\$ -	\$ 174,119	\$ 412,402
-	-	-	-	65,294
1,238	-	-	-	33,782
163,325	-	-	-	273,583
-	-	-	-	274,402
<u>164,563</u>	<u>141,961</u>	<u>-</u>	<u>174,119</u>	<u>1,059,463</u>
-	1,429	-	150,723	278,810
-	-	-	-	27,189
-	143	-	1,223	1,371
111,896	132,548	-	927	315,136
-	-	-	-	60,196
-	-	-	13,000	350,784
-	106	-	11,163	19,820
-	-	-	-	14,522
<u>111,896</u>	<u>134,226</u>	<u>-</u>	<u>177,036</u>	<u>1,067,828</u>
52,667	7,735	-	(2,917)	(8,365)
<u>27,233</u>	<u>39,501</u>	<u>11,988</u>	<u>(9,284)</u>	<u>1,381,896</u>
<u>\$ 79,900</u>	<u>\$ 47,236</u>	<u>\$ 11,988</u>	<u>\$ (12,201)</u>	<u>\$ 1,373,531</u>

PROGRAM SCHEDULES

OZARKS AREA COMMUNITY ACTION CORPORATION

SUPPLEMENTAL CSBG PROGRAM SCHEDULE

YEAR ENDED SEPTEMBER 30, 2022

Revenues:

Federal grants		\$ 1,733,539
Other income		<u>749</u>

Expenditures:

Salaries and related costs	\$ 1,371,410	
Travel	2,965	
Payments to/for participants	532	
Occupancy	199,613	
Operating expense	58,201	
Administrative expense	<u>101,567</u>	<u>1,734,288</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, 2022

Revenues:

Federal grants		\$ 1,693,714
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Expenditures:

Salaries and related costs	\$ 246,629	
Travel	38,589	
Payments to/for participants	1,032,136	
Occupancy	165,058	
Operating expense	193,116	
Administrative expense	<u>18,186</u>	<u>1,693,714</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, 2021 TO SEPTEMBER 30, 2022

Revenue:

Grant revenue – LIHEAP:

Current (initial + amendments)	\$ 4,764,509
Prior year refunds	<u>719</u>

Total revenue	4,765,228
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Expenditures:

Administrative/program services:

Personnel	\$ 453,887
Travel / training	1,172
Rent / fuel / utilities	24,401
Supplies	15,936
Communication services	2,246
Repairs and maintenance	10,430
Other	<u>53,133</u>

Total administrative/program services	<u>561,205</u>
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ECIP direct services:

Winter	1,980,528
Summer	<u>2,223,495</u>

Total ECIP direct services	<u>4,204,023</u>	<u>4,765,228</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-21-EE0007930-5-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD JULY 1, 2021 TO JUNE 30, 2022

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	1,089,561	Grant income	1,089,561
Carry over funds	-	Carry over funds	-
Program income	_____ -	Program income	_____ -
Total revenue	<u>1,089,561</u>	Total revenue	<u>1,089,561</u>
Expenditures:		Expenditures:	
Administration	89,177	Administration	89,177
Leverage	38,794	Leverage	38,794
Insurance	12,133	Insurance	12,133
T&TA	33,696	T&TA	33,696
Other	<u>915,761</u>	Other	<u>915,761</u>
Total expenditures	<u>1,089,561</u>	Total expenditures	<u>1,089,561</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 JUNE 30, 2022

Beginning agency fund balance	\$ _____ -
Grant revenue	1,089,561
Program income	-
Less expenditures	<u>1,089,561</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-22-EE0009912-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD JULY 1, 2021 TO SEPTEMBER 30, 2022

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	11,433	Grant income	11,076
Carry over funds	-	Carry over funds	-
Program income	_____ -	Program income	_____ -
Total revenue	_____ 11,433	Total revenue	_____ 11,076
Expenditures:		Expenditures:	
Administration	83	Administration	83
Leverage	-	Leverage	-
Insurance	-	Insurance	(357)
T&TA	1,248	T&TA	1,248
Other	_____ 10,102	Other	_____ 10,102
Total expenditures	_____ 11,433	Total expenditures	_____ 11,076
Ending fund balance	\$ _____ -	Ending fund balance	\$ _____ -

OZARKS AREA COMMUNITY ACTION CORPORATION
WEATHERIZATION PROGRAM – DOE GRANT ONLY INTERIM REPORT
SUBGRANT NUMBER G-22-EE0009912-17

SCHEDULE B

FOR THE PERIOD JULY 1, 2022 TO SEPTEMBER 30, 2022

Beginning agency fund balance	\$ <u> -</u>
Grant revenue	11,433
Program income	-
Less expenditures	<u>11,433</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-22-LIHEAP-22-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	706,729	Grant income	706,729
Carry over funds	-	Carry over funds	-
Program income	_____ -	Program income	_____ -
Total revenue	<u>706,729</u>	Total revenue	<u>706,729</u>
Expenditures:		Expenditures:	
Administration	53,005	Administration	53,005
Program operations	644,173	Program operations	644,173
Insurance	2,364	Insurance	2,364
T&TA	7,187	T&TA	7,187
Other	_____ -	Other	_____ -
Total expenditures	<u>706,729</u>	Total expenditures	<u>706,729</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-22-LIHEAP-22-17

SCHEDULE B

FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

Beginning agency fund balance	\$ <u> -</u>
Grant revenue	706,729
Program income	-
Less expenditures	<u> 706,729 </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-ARPA-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	237,540	Grant income	237,540
Carry over funds	-	Carry over funds	-
Program income	_____ -	Program income	_____ -
Total revenue	<u>237,540</u>	Total revenue	<u>237,540</u>
Expenditures:		Expenditures:	
Administration	7,540	Administration	7,540
Program operations	229,646	Program operations	229,646
Insurance	354	Insurance	354
T&TA	-	T&TA	-
Other	_____ -	Other	_____ -
Total expenditures	<u>237,540</u>	Total expenditures	<u>237,540</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-ARPA-17

SCHEDULE B

FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

Beginning agency fund balance	\$ <u> -</u>
Grant revenue	237,540
Program income	-
Less expenditures	<u> 237,540 </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
 SUBGRANT NUMBER G-21-16-0213E-5-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ -	Beginning fund balance	\$ -
Revenue:		Revenue:	
Grant income	158,542	Grant income	143,121
Carry over funds	-	Carry over funds	-
Program income	-	Program income	-
Total revenue	<u>158,542</u>	Total revenue	<u>143,121</u>
Expenditures:		Expenditures:	
Administration	10,837	Administration	8,267
Program operations	147,056	Program operations	134,270
Insurance	649	Insurance	584
T&TA	-	T&TA	-
Other	-	Other	-
Total expenditures	<u>158,542</u>	Total expenditures	<u>143,121</u>
Ending fund balance	\$ -	Ending fund balance	\$ -

OZARKS AREA COMMUNITY ACTION CORPORATION
WEATHERIZATION PROGRAM – DOE GRANT ONLY INTERIM REPORT
SUBGRANT NUMBER G-21-16-0213E-4-17
SUBGRANT NUMBER G-21-16-0213E-4-17

SCHEDULE B

FOR THE PERIOD OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

Beginning agency fund balance	\$ <u> -</u>
Grant revenue	143,121
Program income	-
Less expenditures	<u> 143,121</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, 2022

	Grant # 07CH011799-02			Grant # 07CH011799 -03	COVID Funds CRRSA Grant #07HE00039601	2022 Fiscal Year
	9-1-21 / 9-30-21	10-1-21 / 8-31-22	Grant Total	9-1-22 / 9-30-22	10-1-21 / 9-30-22	Total
Revenues:						
Head Start Grant	\$ 1,477,891	\$16,842,032	\$18,319,923	\$ 1,348,076	\$ 794,050	\$ 18,984,158
USDA Program	55,897	433,187	489,084	64,073	-	497,260
Other Grants	-	-	-	-	-	-
Fee income	29,500	321,359	350,859	110,505	-	431,864
Other income	10,255	57,521	67,776	2,175	-	59,696
In-kind	-	2,288,610	2,288,610	-	-	2,288,610
	<u>1,573,543</u>	<u>19,942,709</u>	<u>21,516,252</u>	<u>1,524,829</u>	<u>794,050</u>	<u>22,261,588</u>
Expenditures:						
Training and Technical Assistance (CAN #5-G074121)						
Salaries	32,393	107,136	139,529	39,474	-	146,610
Fringe	3,932	13,324	17,256	4,381	-	17,705
Travel	2,496	8,910	11,406	3,853	-	12,763
Supplies	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Other	-	26	26	-	-	26
	<u>38,821</u>	<u>129,396</u>	<u>168,217</u>	<u>47,708</u>	<u>-</u>	<u>177,104</u>
Indirect costs	<u>3,138</u>	<u>9,757</u>	<u>12,895</u>	<u>3,552</u>	<u>-</u>	<u>13,309</u>
	<u>41,959</u>	<u>139,153</u>	<u>181,112</u>	<u>51,260</u>	<u>-</u>	<u>190,413</u>
Training and Technical Assistance (CAN #G-074120)						
Salaries	32,020	45,120	77,140	26,493	-	71,613
Fringe	3,897	5,588	9,485	3,195	-	8,783
Travel	2,828	13,790	16,618	3,996	-	17,786
Supplies	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Other	-	242	242	-	-	242
	<u>38,745</u>	<u>64,740</u>	<u>103,485</u>	<u>33,684</u>	<u>-</u>	<u>98,424</u>
Indirect costs	<u>2,836</u>	<u>3,755</u>	<u>6,591</u>	<u>2,199</u>	<u>-</u>	<u>5,954</u>
	<u>41,581</u>	<u>68,495</u>	<u>110,076</u>	<u>35,883</u>	<u>-</u>	<u>104,378</u>

OZARKS AREA COMMUNITY ACTION CORPORATION
HEAD START

RECONCILIATION OF PROGRAM YEARS
(CONTINUED)

SEPTEMBER 30, 2022

	Grant # 07CH011799-02			Grant # 07CH011799 -03	COVID Funds CRRSA Grant #07HE00039601	2022 Fiscal Year
	9-1-21 / 9-30-21	10-1-21 / 8-31-22	Grant Total	9-1-22 / 9-30-22	10-1-21 / 9-30-22	Total
Full Year Head Start – Part Day and Handicapped (CAN #G-074122)						
Salaries	\$ 833,876	\$ 9,785,918	\$10,619,794	\$ 808,285	\$ -	\$ 10,594,203
Fringe	187,397	2,254,227	2,441,624	178,810	-	2,433,037
Travel	12,194	149,094	161,288	15,847	-	164,941
Equipment	-	104,317	104,317	-	-	104,317
Supplies	6,748	390,537	397,285	35,797	-	426,334
Contractual	7,385	67,892	75,277	7,083	-	74,975
Other	302,860	2,740,630	3,043,490	254,991	-	2,995,621
	1,350,460	15,492,615	16,843,075	1,300,813	-	16,793,428
Indirect costs	80,370	890,858	971,228	72,800	-	963,658
	1,430,830	16,383,473	17,814,303	1,373,613	-	17,757,086
Early Head Start Expansion (CAN #G-0741285)						
Salaries	-	-	-	-	-	-
Fringe	-	-	-	-	-	-
Travel	1,330	-	1,330	-	-	-
Equipment	-	216,643	216,643	-	-	216,643
Supplies	1,946	-	1,946	-	-	-
Contractual	-	635	635	-	-	635
Other	-	412,513	412,513	-	-	412,513
	3,276	629,791	633,067	-	-	629,791
Indirect costs	-	-	-	-	-	-
	3,276	629,791	633,067	-	-	629,791
COVID CRSSA (CAN #1-G071100)						
Salaries	-	-	-	-	-	-
Fringe	-	-	-	-	-	-
Travel	-	-	-	-	16,123	-
Equipment	-	-	-	-	26,501	-
Supplies	-	-	-	-	3,491	-
Contractual	-	-	-	-	180	-
Other	-	-	-	-	23,435	-
	-	-	-	-	69,730	-
Indirect costs	-	-	-	-	-	-
	-	-	-	-	69,730	-

OZARKS AREA COMMUNITY ACTION CORPORATION
HEAD START

RECONCILIATION OF PROGRAM YEARS
(CONTINUED)

SEPTEMBER 30, 2022

	Grant # 07CH011799-01			Grant # 07CH011799 -02	COVID Funds CRRSA Grant #07HE00039601	2021 Fiscal Year Total
	9-1-21 / 9-30-21	10-1-21 / 8-31-22	Grant Total	9-1-22 / 9-30-22	10-1-21 / 9-30-22	
COVID ARPA (CAN #1-G071200)						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 304,239	\$ 304,239
Fringe	-	-	-	-	41,020	41,020
Travel	-	-	-	-	9,718	9,718
Equipment	-	-	-	-	-	-
Supplies	-	-	-	-	129,500	129,500
Contractual	-	-	-	-	3,198	3,198
Other	-	-	-	-	211,075	211,075
					698,750	698,750
Indirect costs	-	-	-	-	25,570	25,570
Total (CAN #1200)	-	-	-	-	724,320	724,320
In-Kind Expense	-	2,288,610	2,288,610	-	-	2,288,610
USDA	55,897	433,187	489,084	64,073	-	497,260
Total program expenditures	1,573,543	19,942,709	21,516,252	1,524,829	794,050	22,261,588
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, 2022

	October 1, 2021 - March 31, 2022		April 1, 2022 - September 30, 2022		Totals (Memorandum Only)
	Federal	Match	Federal	Match	
Revenues:					
Federal grants	\$ 186,892	\$ -	\$ 212,190	\$ -	\$ 399,082
Other grants	-	-	-	-	-
Fee income	-	27,271	-	38,441	65,712
Interest income	-	281	-	980	1,261
In-kind	-	70,418	-	86,315	156,733
Other income	-	14,201	-	16,804	31,005
	<u>186,892</u>	<u>112,171</u>	<u>212,190</u>	<u>142,540</u>	<u>653,793</u>
Expenditures:					
Salaries	132,001	25,651	153,057	19,483	330,192
Contract services	40,699	5,118	49,400	6,417	101,634
Travel	-	-	-	40	40
Occupancy	-	13,734	-	15,275	29,009
Operating expenses	14,192	12,188	9,733	15,069	51,182
Administrative expenses	-	12,770	-	11,684	24,454
In-kind	-	70,418	-	86,315	156,733
	<u>186,892</u>	<u>139,879</u>	<u>212,190</u>	<u>154,283</u>	<u>693,244</u>
Change in net assets	-	(27,708)	-	(11,743)	(39,451)
Net assets, beginning of year	-	-	-	36,138	36,138
Reclassification of net assets	-	27,708	-	(27,708)	-
Net assets, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,313)</u>	<u>\$ (3,313)</u>

OZARKS AREA COMMUNITY ACTION CORPORATION
FOSTER GRANDPARENTS

RECONCILIATION OF PROGRAM YEARS

SEPTEMBER 30, 2022

	October 1, 2021 - March 31, 2022		April 1, 2022 - September 30, 2022		Totals (Memorandum Only)
	Federal	Match	Federal	Match	
Revenues:					
Federal grants	\$ 130,083	\$ -	\$ 119,697	\$ -	\$ 249,780
Other grants	-	6,000	-	11,993	17,993
Interest income	-	139	-	784	923
In-kind	-	3,576	-	2,845	6,421
	<u>130,083</u>	<u>9,715</u>	<u>119,697</u>	<u>15,622</u>	<u>275,117</u>
Expenditures:					
Salaries	30,867	2,450	37,340	-	70,657
Contract services	-	-	-	-	-
Travel	669	-	811	-	1,480
Payments to/for participants	86,667	3,576	71,397	380	162,020
Occupancy	3,583	-	5,836	-	9,419
Operating expenses	5,598	-	1,779	-	7,377
Administrative expenses	2,699	-	2,534	-	5,233
In-kind	-	-	-	2,845	2,845
	<u>130,083</u>	<u>6,026</u>	<u>119,697</u>	<u>3,225</u>	<u>259,031</u>
Change in net assets	-	3,689	-	12,397	16,086
Net assets, beginning of year	-	-	-	84,171	84,171
Reclassification of net assets	-	(3,689)	-	3,689	-
Net assets, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,257</u>	<u>\$ 100,257</u>

COMPLIANCE AND INTERNAL CONTROLS

OZARKS AREA COMMUNITY ACTION CORPORATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED SEPTEMBER 30, 2022

	<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	07CH011799-01	93.600	\$ 18,190,109
Head Start Program - COVID	07HE000396-01C5	93.600	69,730
Head Start Program - ARPA	07HE000396-01C6	93.600	<u>724,320</u>
Total Head Start Cluster			18,984,159
Passed through Missouri Department of Social Services:			
Community Services Block Grant	PG282100014	93.569	1,733,539
Community Services Block Grant – CARES	PG282100064	93.569	1,693,714
Low-Income Housing Energy Assistance	ER11021016	93.568	4,765,228
Low-Income Housing Water Assistance	ER11022W016	93.499	54,952
Passed through Missouri Family Health Council:			
Family Planning (Services)	None	93.217	399,082
Passed through Missouri Department of Economic Development:			
Weatherization Assistance for Low-Income Persons	G-22-LIHEAP-22-17	93.568	651,729
Weatherization Assistance for Low-Income Persons	G-22-LIHEAP- ARPA-17	93.568	<u>292,540</u>
Total Department of Health and Human Services			<u>28,574,943</u>
<u>U.S. Department of Agriculture:</u>			
Passed through Missouri Department of Health:			
Child and Adult Care Food Program	ERS46110057	10.558	497,260
Passed through Ozarks Food Harvest:			
Emergency Food Assistance Program (Food Commodities)	None	10.569	<u>55,499</u>
Total Department of Agriculture			<u>552,759</u>
<u>U.S. Department of Energy:</u>			
Weatherization Cluster:			
Passed through Missouri Department of Economic Development:			
Weatherization Assistance for Low-Income Persons	G-20-EE0007930-4-17	81.042	55,000
Weatherization Assistance for Low-Income Persons	G-21-EE0007930-5-17	81.042	904,419
Weatherization Assistance for Low-Income Persons	G-22-EE0009912-17	81.042	<u>11,076</u>
Total Department of Energy			<u>970,495</u>

OZARKS AREA COMMUNITY ACTION CORPORATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(CONTINUED)

YEAR ENDED SEPTEMBER 30, 2022

	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	\$ 2,541,629
Passed through MHDC	HS-1002	21.023	<u>9,449</u>
			<u>2,551,078</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	207,750
Passed through Missouri Housing Development Commission:			
Home Investment Partnership Act (HERO)	2020-HERO-004 Home Repair	14.239	116,350
Passed through the City of Springfield, Missouri:			
Community Development Block Grant	None	14.219	<u>133,644</u>
Total Department of Housing and Urban Development			<u>457,744</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>39,304</u>
<u>Corporation for National and Community Service:</u>			
Direct Program:			
Foster Grandparents Program	2021-OPE1-P71-OPO- 26000-4101	94.011	<u>249,780</u>
			<u>\$ 33,396,103</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, 2022

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 \$2,801,852 in federal awards that have not been included in the accompanying schedule for the year ended September 30, 2022. 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, 2022 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.

Subrecipients

OACAC did not provide federal awards to subrecipients.

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, 2022, 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 14, 2023.

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 14, 2023

ROBERTS, MCKENZIE, MANGAN & CUMMINGS

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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

Opinion on Each Major Federal Program

We have audited Ozarks Area Community Action Corporation's compliance with the types of compliance requirements identified as subject to audit 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, 2022. Ozarks Area Community Action Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Ozarks Area Community Action Corporation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Ozarks Area Community Action Corporation's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Ozarks Area Community Action Corporation's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Ozarks Area Community Action Corporation's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Ozarks Area Community Action Corporation's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Ozarks Area Community Action Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Ozarks Area Community Action Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Ozarks Area Community Action Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 the type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and correct, 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 14, 2023

OZARKS AREA COMMUNITY ACTION CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL PROGRAMS
YEAR ENDED SEPTEMBER 30, 2022

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, 2022

Identification of major programs:

CFDA Number(s)

93.569	Community Services Block Grant
93.600	Head Start
21.023	Emergency Rental Assistance Program

Dollar threshold used to distinguish between type A and B programs: \$1,001,883

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, 2022.

Section III – Federal Award Findings and Questioned Costs

There were no findings or significant deficiencies for the year ended September 30, 2022.

OZARKS AREA COMMUNITY ACTION CORPORATION
SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2022

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