



**Empowering People, Enriching Communities**

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FINANCIAL STATEMENTS  
AND  
SUPPLEMENTARY INFORMATION  
WITH  
INDEPENDENT AUDITORS' REPORT  
YEAR ENDED SEPTEMBER 30, 2025

## CONTENTS

	<u>Page</u>
<b>Independent Auditors' Report</b>	1
<b>Financial statements:</b>	
Statement of financial position	4
Statement of activities	5
Statement of functional expenses	6
Statement of cash flows	7
Notes to financial statements	8
<b>Supplementary information:</b>	
Combining statements:	
Combining statement of financial position	19
Combining statement of activities	20
Federal:	
Combining statement of financial position – federal programs	22
Combining statement of financial position – federal non-major programs	23
Combining statement of activities – federal	24
Combining statement of activities – federal major programs	25
Combining statement of activities – federal non-major programs	26
State and other:	
Combining statement of financial position – state and other	28
Combining statement of activities – state and other	29
Program schedules:	
Supplemental CSBG program schedule	31
Low Income Home Energy Assistance Program – grant number ER11023016	32
Low Income Home Energy Assistance Program-ARPA – grant number ER11021016	33
Weatherization program – DOE Grant only interim report – subgrant number G-24-EE0009912-3-17	34
Weatherization program – DOE Grant only interim report – subgrant number G-24-EE0009912-3-17 Schedule B	35
Weatherization program – DOE Grant only interim report – subgrant number G-22-EE0009997-17	36
Weatherization program – DOE Grant only interim report – subgrant number G-22-EE0009997-17 Schedule B	37
Weatherization program – DOE Grant only interim report – subgrant number G-24-LIHEAP-24-17	38
Weatherization program – DOE Grant only interim report – subgrant number G-24-LIHEAP-24-17 Schedule B	39
Weatherization program – DOE Grant only interim report – subgrant number G-25-LIHEAP-25-17	40
Weatherization program – DOE Grant only interim report – subgrant number G-25-LIHEAP-25-17 Schedule B	41
Weatherization program – DOE Grant only interim report – subgrant number G-24-21-0312E-2-17	42
Weatherization program – DOE Grant only interim report – subgrant number G-24-21-0312E-2-17 Schedule B	43
Weatherization program – interim report – subgrant number G-25-21-0312E-3-17	44
Weatherization program – DOE Grant only interim report – subgrant number G-25-21-0312E-3-17 Schedule B	45
Head Start – reconciliation of program years	46
Family Planning – reconciliation of program years	48
Foster Grandparents – reconciliation of program years	49
<b>Compliance and internal controls:</b>	
Schedule of expenditures of federal awards	51
Notes to schedule of expenditures of federal awards	53
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 <i>Government Auditing Standards</i>	54
Independent Auditors' Report on Compliance for each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	56
Schedule of findings and questioned costs – federal programs	59
Schedule of prior audit findings and questioned costs	61

## **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, 2025, 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, 2025, 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 49 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 8, 2026 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 8, 2026

OZARKS AREA COMMUNITY ACTION CORPORATION

STATEMENT OF FINANCIAL POSITION

SEPTEMBER 30, 2025

ASSETS

Current assets:

Cash	\$ 15,523,080
Grant funds receivable	1,538,518
Other accounts receivable, net	61,491
Other assets	37,109
Inventory	<u>453,814</u>

Total current assets 17,614,012

Property and equipment, net 2,921,755

Right to use assets 2,937,289

5,859,044

\$ 23,473,056

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$ 1,051,288
Accrued payroll	747,706
Accrued annual leave	364,486
Refundable grant advances	10,575,906
Other liabilities	194,927
Current portion operating leases payable	<u>889,224</u>

Total current liabilities 13,823,537

Operating leases payable 2,048,065

Total liabilities 15,871,602

Net assets:

Without donor restrictions	\$ 7,545,893	
With donor restrictions	<u>55,561</u>	<u>7,601,454</u>

\$ 23,473,056

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

OZARKS AREA COMMUNITY ACTION CORPORATION

STATEMENT OF ACTIVITIES

YEAR ENDED SEPTEMBER 30, 2025

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Totals</u>
Revenues:			
Federal grants	\$ 32,659,873	\$ -	\$ 32,659,873
Other grants	1,107,830	-	1,107,830
Fee income	1,434,188	-	1,434,188
Interest income	203,378	-	203,378
Contributions of nonfinancial assets	195,993	-	195,993
Contributions of cash and other financial assets	365,362	16,487	381,849
Other income	<u>486,200</u>	<u>-</u>	<u>486,200</u>
Total revenues	36,452,824	16,487	36,469,311
Net assets released from restrictions	<u>348</u>	<u>(348)</u>	<u>-</u>
	<u>36,453,172</u>	<u>16,139</u>	<u>36,469,311</u>
Expenditures:			
Program services:			
Head Start	20,016,651	-	20,016,651
LIHEAP	3,430,245	-	3,430,245
Housing Assistance	3,722,739	-	3,722,739
CSBG	1,603,511	-	1,603,511
Weatherization	2,945,832	-	2,945,832
Family Planning	690,575	-	690,575
Foster Grandparents	235,805	-	235,805
Other assistance programs	<u>1,942,229</u>	<u>-</u>	<u>1,942,229</u>
	<u>34,587,587</u>	<u>-</u>	<u>34,587,587</u>
Supporting services:			
Management and general	1,538,632	-	1,538,632
Fundraising	<u>164,359</u>	<u>-</u>	<u>164,359</u>
	<u>1,702,991</u>	<u>-</u>	<u>1,702,991</u>
Total expenditures	<u>36,290,578</u>	<u>-</u>	<u>36,290,578</u>
Changes in net assets	162,594	16,139	178,733
Net assets, beginning of year	7,332,962	39,422	7,372,384
Prior period adjustment	<u>50,337</u>	<u>-</u>	<u>50,337</u>
Net assets, end of year	<u>\$ 7,545,893</u>	<u>\$ 55,561</u>	<u>\$ 7,601,454</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, 2025

	<u>Head Start</u>	<u>LIHEAP</u>	<u>Housing</u>	<u>CSBG</u>	<u>Weather- ization</u>
Salaries and related costs	\$ 16,066,005	\$ 622,837	\$ 356,368	\$ 1,214,824	\$ 1,526,779
Contract services	86,027	7,112	35,940	522	242,258
Travel	182,027	21	5,940	24,299	48,452
Payments to / for participants	11,708	2,701,927	2,600,916	18,965	-
Occupancy	1,780,249	28,976	27,912	219,903	59,485
Operating expenses	1,413,432	69,372	54,147	112,490	1,008,468
In-kind	-	-	-	-	-
Portable voucher payment	-	-	625,534	-	-
Depreciation	<u>477,203</u>	<u>-</u>	<u>15,982</u>	<u>12,508</u>	<u>60,390</u>
	<u>\$ 20,016,651</u>	<u>\$ 3,430,245</u>	<u>\$ 3,722,739</u>	<u>\$ 1,603,511</u>	<u>\$ 2,945,832</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>
\$ 320,397	\$ 86,300	\$ 189,618	\$ 966,302	\$ 86,599	\$ 21,436,029
80,531	-	64,727	78,759	5,812	601,688
100	-	727	8,976	380	270,922
-	122,573	810,518	-	17,738	6,284,345
26,534	6,831	33,365	140,737	3,500	2,327,492
77,955	9,166	831,131	343,858	48,102	3,968,121
185,058	10,935	-	-	-	195,993
-	-	-	-	-	625,534
-	-	12,143	-	2,228	580,454
<u>\$ 690,575</u>	<u>\$ 235,805</u>	<u>\$ 1,942,229</u>	<u>\$ 1,538,632</u>	<u>\$ 164,359</u>	<u>\$ 36,290,578</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, 2025

Cash flows from operating activities:	
Change in net assets	\$ 178,733
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	580,454
Gain on sale of property and equipment	(15,000)
(Increase) decrease in assets:	
Grant funds receivable	(430,973)
Other accounts receivable	23,506
Inventory	(35,255)
Other assets	142,357
Increase (decrease) in liabilities:	
Accounts payable	307,549
Accrued payroll	(128,675)
Refundable grant advances	438,957
Accrued annual leave	28,004
Other liabilities	<u>194,927</u>
Net cash provided by operating activities	<u>1,284,584</u>
Cash flows from investing activities:	
Purchase of property and equipment	(603,063)
Proceeds from sale of property and equipment	<u>15,000</u>
Net cash used in investing activities	<u>(588,063)</u>
Net increase in cash	696,521
Cash, beginning of year	<u>14,826,559</u>
Cash, end of year	<u>\$ 15,523,080</u>

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

OZARKS AREA COMMUNITY ACTION CORPORATION

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2025

1. Summary of significant accounting policies

Nature of activities

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

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

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

Barry	Christian	Taney
Polk	Lawrence	Greene
Dade	Stone	Webster
Dallas		

Basis of accounting

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

Financial statement presentation

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, 2025, OACAC had net assets with restrictions of \$3,143 from donations to a mental health fund for Head Start children, \$27,477 for energy services, \$7,533 from donations to the Head Start I CAN program, \$15,000 for investment 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.

Leasing arrangements

The Agency leases certain buildings for Head Start centers, Neighborhood centers and office space. The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Long-term operating leases are included in operating lease right-of-use ("ROU") assets, other current liabilities, and operating lease liabilities in the statements of financial position. ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the implicit rate when it is readily determinable. Since most of the Organization's leases do not provide an implicit rate, to determine the present value of lease payments, management uses the Organization's incremental borrowing rate based on the information available at lease commencement. Operating lease ROU assets also includes any lease payments made and excludes any lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that we will exercise the option.

Leases with terms of 12 months or less are not recorded on the statement of financial position. Lease expense is recognized for these leases on a straight-line basis over the lease term.

1. Summary of significant accounting policies (continued)

Combining statements

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

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

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

Fiscal Agent – Dallas County PHA - OACAC is fiscal agent for the Dallas County PHA. As such, the assets, liabilities, revenues and expenditures for the period October 1, 2024 through September 30, 2025 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.

Revenue recognition

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

Contributions may be considered conditional or non-conditional. A conditional contribution exists if a) one or more barrier exists and b) the right to receive or retain payment or delivery of the promised asset depends on meeting those barriers. In cases of ambiguous donor stipulations or stipulations that are not clearly unconditional are presumed to be conditional. Conditional contributions are recognized when conditions have been substantially met or waived by the donor. Non-conditional contributions are recognized when received or right to receive is obtained through documentation.

A significant portion of our revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when we have incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the statement of financial position.

1. Summary of significant accounting policies (continued)

Income taxes

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

The federal 990's of the Agency for 2025, 2024, and 2023 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.

Accrued annual leave

Accrued annual leave amounted to \$364,486 at September 30, 2025. The Agency determines a liability for compensated absences when the following conditions are met:

1. The Agency's obligation relating to employees' rights to receive compensation for future absences is attributable to employee services already rendered.
2. The obligation relates to the rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material to the financial statements.

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.

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.

1. Summary of significant accounting policies (continued)

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, 2025, \$195,993 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 \$4,724,178, 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, 2025. 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.

Refundable grant advances

Refundable grant advances 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.

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.

1. Summary of significant accounting policies (continued)

Contributions (continued)

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, 2025 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	\$ 17,123,089
Less those unavailable for general expenditures within one year due to:	
Donor-imposed restrictions:	
Restricted by donors with purpose restrictions	<u>(55,561)</u>
Financial assets available to meet cash needs for general/program expenditures within one year	<u>\$ 17,067,528</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, 2025 was \$580,454.

3. Property and equipment (continued)

Summary of property and equipment at September 30, 2025 is as follows:

Land	\$ 6,000
Leasehold improvements	3,877,962
Buildings	390,979
Vehicles, furniture and equipment	<u>4,430,290</u>
	8,705,231
Less accumulated depreciation	<u>(5,783,476)</u>
	<u>\$ 2,921,755</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. Operating leases

The Agency has obligations as a lessee for Head Start centers, Neighborhood Centers and office space with initial noncancelable terms in excess of one year. The Agency classified these leases as operating leases. These leases generally contain renewal options. Because the Agency is not reasonably certain to exercise these renewal options, the optional periods are not included in determining the lease term, and associated payments under these renewal options are excluded from lease payments. The Agency leases do not include termination options for either party to the lease or restrictive financial or other covenants.

Effective October 1, 2022, the Agency adopted ASU 2016-02, *Leases (Topic 842)*. This ASU requires lessees to record a right of use (ROU) asset and a lease liability for leases with terms greater than 12 months. Prior to this ASU presenting lease payments were recorded as expenses when paid. Effective October 1, 2022, the Agency has recorded a

ROU asset and lease liability utilizing an implicit rate of 5% for the year ended September 30, 2025.

The following summarizes the weighted average remaining lease term and discount rate as of September 30, 2025:

Weighted average remaining lease term:	
Operating lease	5.21 years
Weighted average discount rate:	
Operating lease	5%

4. Operating leases (continued)

The maturities of operating lease liabilities under these long-term leases are as follow:

<u>Year ending</u> <u>September 30,</u>	
2026	\$ 889,224
2027	534,073
2028	316,794
2029	287,604
2030	252,842
Thereafter	<u>656,752</u>
	<u>\$ 2,937,289</u>

The Agency also has short-term leases that mature in less than 12 months and renewal is not certain. These leases are not recorded as operating lease liabilities. Rent expense on the short-term leases for the year ended September 30, 2025 was \$592,082.

The total amount of rent expense and operating cash flows under all leases for the year ended September 30, 2025 was \$1,608,038.

The minimum lease payments for all leases are as follows:

<u>Year ending</u> <u>September 30,</u>	
2026	\$ 1,271,339
2027	538,130
2028	384,041
2029	344,220
2030	303,852
Thereafter	<u>690,383</u>
	<u>\$ 3,531,965</u>

5. Concentration of credit risk

OACAC maintained balances in excess of \$250,000 at Guaranty Bank at September 30, 2025. 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.

6. 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.

7. 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 5%. Total amount paid into the retirement plan by the Agency for the year ended September 30, 2025 was \$280,462.

8. Subsequent events

The Agency has evaluated subsequent events through March 8, 2026, 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, 2025

	<u>Federal</u>	<u>State and Other</u>	<u>Dallas County PHA</u>	<u>Eliminations</u>	<u>Totals</u>
<b><u>ASSETS</u></b>					
Current assets:					
Cash	\$ 753,308	\$ 13,442,036	\$ 1,327,738	\$ -	\$ 15,523,080
Grant funds receivable	1,532,593	-	5,925	-	1,538,518
Accounts and other receivables, net	7,448	5,803	48,240	-	61,491
Due from other funds	10,400,092	573,556	-	(10,973,648)	-
Other assets	17,323	19,786	-	-	37,109
Inventory	453,814	-	-	-	453,814
Total current assets	<u>13,164,576</u>	<u>14,041,181</u>	<u>1,381,903</u>	<u>(10,973,648)</u>	<u>17,614,012</u>
Property and equipment, net	2,567,219	319,034	35,502	-	2,921,755
Right of use assets	2,497,076	440,213	-	-	2,937,289
	<u>5,064,295</u>	<u>759,247</u>	<u>35,502</u>	<u>-</u>	<u>5,859,044</u>
	<u>\$ 18,228,871</u>	<u>\$ 14,800,428</u>	<u>\$ 1,417,405</u>	<u>\$ (10,973,648)</u>	<u>\$ 23,473,056</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>					
Current liabilities:					
Accounts payable	\$ 918,826	\$ 76,639	\$ 55,823	\$ -	\$ 1,051,288
Accrued payroll	-	747,706	-	-	747,706
Accrued annual leave	-	352,705	11,781	-	364,486
Other liabilities	-	194,927	-	-	194,927
Due to other funds	1,345,649	9,453,725	174,274	(10,973,648)	-
Refundable grant advances	10,519,529	326	56,051	-	10,575,906
Current portion operating leases payable	555,217	334,007	-	-	889,224
Total current liabilities	<u>13,339,221</u>	<u>11,160,035</u>	<u>297,929</u>	<u>(10,973,648)</u>	<u>13,823,537</u>
Operating leases payable	1,941,859	106,206	-	-	2,048,065
	<u>1,941,859</u>	<u>106,206</u>	<u>-</u>	<u>-</u>	<u>2,048,065</u>
Total liabilities	<u>15,281,080</u>	<u>11,266,241</u>	<u>297,929</u>	<u>(10,973,648)</u>	<u>15,871,602</u>
Net assets:					
Without donor restrictions	2,940,258	3,486,159	1,119,476	-	7,545,893
With donor restrictions	7,533	48,028	-	-	55,561
Total net assets	<u>2,947,791</u>	<u>3,534,187</u>	<u>1,119,476</u>	<u>-</u>	<u>7,601,454</u>
	<u>\$ 18,228,871</u>	<u>\$ 14,800,428</u>	<u>\$ 1,417,405</u>	<u>\$ (10,973,648)</u>	<u>\$ 23,473,056</u>

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF ACTIVITIES

YEAR ENDED SEPTEMBER 30, 2025

	Federal	State and Other	Dallas County PHA	Totals
Revenues:				
Federal grants	\$ 29,067,463	\$ -	\$ 3,592,410	\$ 32,659,873
Other grants	736,960	370,870	-	1,107,830
Fee income	1,345,672	28,700	59,816	1,434,188
Interest income	19,237	144,678	39,463	203,378
Contributions of nonfinancial assets	195,993	-	-	195,993
Donations	30,875	348,739	2,235	381,849
Other income	51,418	429,912	4,870	486,200
	<u>31,447,618</u>	<u>1,322,899</u>	<u>3,698,794</u>	<u>36,469,311</u>
Expenditures:				
Salaries and related costs	19,905,168	208,191	356,368	20,469,727
Contract services	441,719	45,270	35,940	522,929
Travel	255,504	502	5,940	261,946
Payments to/for participants	3,122,784	560,645	2,600,916	6,284,345
Occupancy	2,123,819	35,024	27,912	2,186,755
Operating expenses	3,356,501	213,615	54,147	3,624,263
Administrative and indirect costs	1,495,547	13,084	30,001	1,538,632
In-kind	195,993	-	-	195,993
Portable voucher payments	-	-	625,534	625,534
Depreciation	550,101	14,371	15,982	580,454
	<u>31,447,136</u>	<u>1,090,702</u>	<u>3,752,740</u>	<u>36,290,578</u>
Change in net assets	482	232,197	(53,946)	178,733
Net assets, beginning of year	2,896,972	3,301,990	1,173,422	7,372,384
Prior period adjustment	50,337	-	-	50,337
Net assets, end of year	<u>\$ 2,947,791</u>	<u>\$ 3,534,187</u>	<u>\$ 1,119,476</u>	<u>\$ 7,601,454</u>

FEDERAL

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF FINANCIAL POSITION  
FEDERAL PROGRAMS

SEPTEMBER 30, 2025

	Head Start	CSBG	Weather- ization	Non-Major	Total
<u>ASSETS</u>					
Current assets:					
Cash	\$ 303	\$ -	\$ 1,509	\$ 751,494	\$ 753,306
Grant Funds receivable	868,658	404,273	160,169	99,493	1,532,593
Accounts and other accounts receivable, net	4,023	19,240	-	3,425	7,448
Due from other funds	-	-	-	10,380,852	10,400,092
Other assets	9,900	-	7,423	-	17,323
Inventory	-	-	448,833	4,981	453,814
	<u>882,884</u>	<u>423,513</u>	<u>617,934</u>	<u>11,240,245</u>	<u>13,164,576</u>
Total current assets					
Property and equipment, net	2,498,670	3,127	65,422	-	2,567,219
Right of use assets	<u>2,497,076</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,497,076</u>
	<u>4,995,746</u>	<u>3,127</u>	<u>65,422</u>	<u>-</u>	<u>5,064,295</u>
	<u>\$ 5,878,630</u>	<u>\$ 426,640</u>	<u>\$ 683,356</u>	<u>\$ 11,240,245</u>	<u>\$ 18,228,871</u>
<u>LIABILITIES AND NET ASSETS</u>					
Current liabilities:					
Account payable	\$ 566,038	\$ 43,049	\$ 93,772	\$ 215,967	\$ 918,826
Due to other funds	317,462	361,224	555,397	111,566	1,345,649
Refundable grant advances	-	-	-	10,519,529	10,519,529
Current portion operating leases payable	<u>555,217</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>555,217</u>
Total current liabilities	<u>1,438,717</u>	<u>404,273</u>	<u>649,169</u>	<u>10,847,062</u>	<u>13,339,221</u>
Operating leases payable	<u>1,941,859</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,941,859</u>
Total liabilities	<u>3,380,576</u>	<u>404,273</u>	<u>649,169</u>	<u>10,847,062</u>	<u>15,281,080</u>
Net assets:					
Without donor restrictions	2,498,054	22,367	34,187	385,650	2,940,258
With donor restrictions	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,533</u>	<u>7,533</u>
	<u>2,498,054</u>	<u>22,367</u>	<u>34,187</u>	<u>393,183</u>	<u>2,947,791</u>
	<u>\$ 5,878,630</u>	<u>\$ 426,640</u>	<u>\$ 683,356</u>	<u>\$ 11,240,245</u>	<u>\$ 18,228,871</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, 2025

	<u>USDA</u>	<u>LIHEAP</u>	<u>ARPA</u>	<u>LIHEAP- Grandparents</u>	<u>Foster Planning</u>
<u>ASSETS</u>					
Current assets:					
Cash	\$ -	\$ -	\$ -	\$ 145,175	\$ 597,985
Grant funds receivable	79,012	-	-	20,481	-
Accounts and other receivable, net	-	-	-	-	-
Due from other funds	-	10,256,268	-	5,416	-
Other assets	-	-	-	-	-
Inventory	-	-	-	-	4,981
Total current assets	<u>79,012</u>	<u>10,256,268</u>	<u>-</u>	<u>171,072</u>	<u>602,966</u>
Property and equipment, net	-	-	-	-	-
Right of use assets	-	-	-	-	-
	-	-	-	-	-
	<u>\$ 79,012</u>	<u>\$ 10,256,268</u>	<u>\$ -</u>	<u>\$ 171,072</u>	<u>\$ 602,966</u>
<u>LIABILITIES AND NET ASSETS</u>					
Current liabilities:					
Accounts payable	\$ 79,012	\$ 59,702	\$ -	\$ 13,249	\$ 12,011
Due to other funds	-	-	-	-	111,566
Refundable grant advances	-	10,196,566	-	-	299,596
Current portion operating leases payable	-	-	-	-	-
Total current liabilities	79,012	10,256,268	-	13,249	423,173
Operating leases payable	-	-	-	-	-
Total liabilities	<u>79,012</u>	<u>10,256,268</u>	<u>-</u>	<u>13,249</u>	<u>423,173</u>
Net assets:					
Without donor restrictions	-	-	-	157,823	179,793
With donor restrictions	-	-	-	-	-
Total net assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,823</u>	<u>179,793</u>
	<u>\$ 79,012</u>	<u>\$ 10,256,268</u>	<u>\$ -</u>	<u>\$ 171,072</u>	<u>\$ 602,966</u>

<u>Shelter Plus Care-DMH</u>	<u>Emergency Food and Shelter</u>	<u>Greene Co ERAP</u>	<u>MHDC Home Repair (HERO)</u>	<u>MHDC SAFHR</u>	<u>Head Start I Can</u>	<u>Head Start Eat Smart</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,533	\$ 801	\$ 751,494
-	-	-	-	-	-	-	99,493
-	955	-	2,470	-	-	-	3,425
100,286	7,367	11,515	-	-	-	-	10,380,852
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,981
<u>100,286</u>	<u>8,322</u>	<u>11,515</u>	<u>2,470</u>	<u>-</u>	<u>7,533</u>	<u>801</u>	<u>11,240,245</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 100,286</u>	<u>\$ 8,322</u>	<u>\$ 11,515</u>	<u>\$ 2,470</u>	<u>\$ -</u>	<u>\$ 7,533</u>	<u>\$ 801</u>	<u>\$ 11,240,245</u>
\$ 49,703	\$ -	\$ -	\$ -	\$ 2,290	\$ -	\$ -	\$ 215,967
-	-	-	-	-	-	-	111,566
23,367	-	-	-	-	-	-	10,519,529
-	-	-	-	-	-	-	-
73,070	-	-	-	2,290	-	-	10,847,062
-	-	-	-	-	-	-	-
<u>73,070</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,290</u>	<u>-</u>	<u>-</u>	<u>10,847,062</u>
27,216	8,322	11,515	2,470	(2,290)	-	801	385,650
-	-	-	-	-	7,533	-	7,533
<u>27,216</u>	<u>8,322</u>	<u>11,515</u>	<u>2,470</u>	<u>(2,290)</u>	<u>7,533</u>	<u>801</u>	<u>393,183</u>
<u>\$ 100,286</u>	<u>\$ 8,322</u>	<u>\$ 11,515</u>	<u>\$ 2,470</u>	<u>\$ -</u>	<u>\$ 7,533</u>	<u>\$ 801</u>	<u>\$ 11,240,245</u>

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF ACTIVITIES – FEDERAL

YEAR ENDED SEPTEMBER 30, 2025

	<u>Major Program</u>	<u>Non-major Programs</u>	<u>Totals</u>
Revenues:			
Federal grants	\$ 24,052,055	\$ 5,015,408	\$ 29,067,463
Other grants	384,354	352,606	736,960
Fee income	1,272,429	73,243	1,345,672
Interest income	66	19,171	19,237
In-kind	-	195,993	195,993
Donations	14,984	15,891	30,875
Other income	<u>15,000</u>	<u>36,148</u>	<u>51,418</u>
 Total revenues	 <u>25,738,888</u>	 <u>5,708,730</u>	 <u>31,447,618</u>
Expenditures:			
Salaries and related costs	18,807,608	1,097,560	19,905,168
Contract services	328,807	112,912	441,719
Travel	254,778	726	255,504
Payments to/for participants	30,673	3,092,111	3,122,784
Occupancy	2,059,637	64,182	2,123,819
Operating expenses	2,534,390	822,111	3,356,501
Administrative and indirect costs	1,416,161	79,386	1,495,547
In-kind	-	195,993	195,993
Depreciation	<u>550,101</u>	<u>-</u>	<u>550,101</u>
 Total expenditures	 <u>25,982,155</u>	 <u>5,464,981</u>	 <u>31,447,136</u>
 Changes in net assets	 (243,267)	 243,749	 482
 Prior period adjustment	 -	 50,337	 50,337
 Net assets, beginning of year	 <u>2,797,875</u>	 <u>99,097</u>	 <u>2,896,972</u>
 Net assets, end of year	 <u>\$ 2,554,608</u>	 <u>\$ 393,183</u>	 <u>\$ 2,947,791</u>

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF ACTIVITIES  
FEDERAL MAJOR PROGRAMS

YEAR ENDED SEPTEMBER 30, 2025

	<u>Head Start</u>	<u>CSBG</u>	<u>Weather -ization</u>	<u>Total</u>
Revenues:				
Federal grants	\$ 19,830,008	\$ 1,668,345	\$ 2,553,702	\$ 24,052,055
Other grants	22,968	-	361,386	384,354
Fee income	1,181,266	-	91,163	1,272,429
Interest income	-	-	66	66
Donations	3,172	11,812	-	14,984
Other income	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
 Total revenues	 <u>21,052,414</u>	 <u>1,680,157</u>	 <u>3,006,317</u>	 <u>25,738,888</u>
Expenditures:				
Salaries and related costs	16,066,005	1,214,824	1,526,779	18,807,608
Contract services	86,027	522	242,258	328,807
Travel	182,027	24,299	48,452	254,778
Payments to/for participants	11,708	18,965	-	30,673
Occupancy	1,780,249	219,903	59,485	2,059,637
Operating expenses	1,413,432	112,490	1,008,468	2,534,390
Administrative and indirect costs	1,209,904	91,407	114,850	1,416,161
Depreciation	<u>477,203</u>	<u>12,508</u>	<u>60,390</u>	<u>550,101</u>
 Total expenditures	 <u>21,226,555</u>	 <u>1,694,918</u>	 <u>3,060,682</u>	 <u>25,982,155</u>
 Changes in net assets	 (174,141)	 (14,761)	 (54,365)	 (243,267)
 Net assets, beginning of year	 <u>2,672,195</u>	 <u>37,128</u>	 <u>88,552</u>	 <u>2,797,875</u>
 Net assets, end of year	 <u>\$ 2,498,054</u>	 <u>\$ 22,367</u>	 <u>\$ 34,187</u>	 <u>\$ 2,554,608</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, 2025

	<u>USDA</u>	<u>LIHEAP</u>	<u>LIHEAP- ARPA</u>	<u>Foster Grandparents</u>	<u>Family Planning</u>
Revenues:					
Federal grants	\$ 650,702	\$ 629,324	\$ 2,847,071	\$ 228,963	\$ 270,971
Other grants	-	-	-	17,636	334,970
Fee income	-	-	-	-	73,243
Interest income	-	-	-	6,094	12,095
In-kind	-	-	-	10,935	185,058
Donations	-	-	-	10,010	5,881
Other income	-	-	755	-	35,663
	<u>650,702</u>	<u>629,324</u>	<u>2,847,826</u>	<u>273,638</u>	<u>917,881</u>
Expenditures:					
Salaries and related costs	-	144,308	478,529	86,300	320,397
Contract services	-	842	6,270	-	80,531
Travel	-	5	16	-	100
Payments to/for participants	-	449,919	2,252,008	122,573	-
Occupancy	-	7,692	21,284	6,831	26,534
Operating expenses	650,702	16,021	53,351	9,166	77,955
Administrative and indirect costs	-	10,537	36,368	6,354	24,129
In-kind	-	-	-	10,935	185,058
Depreciation	-	-	-	-	-
	<u>650,702</u>	<u>629,324</u>	<u>2,847,826</u>	<u>242,159</u>	<u>714,704</u>
Changes in net assets	-	-	-	31,479	203,177
Prior period adjustment	-	-	-	-	-
Net assets, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>126,344</u>	<u>(23,384)</u>
Net asset, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 157,823</u>	<u>\$ 179,793</u>

<u>Shelter Plus Care-DMH</u>	<u>Emergency Food &amp; Shelter</u>	<u>MHDC Home Repair (HERO)</u>	<u>Greene County ERAP</u>	<u>MHDC SAFHR</u>	<u>Head Start I Can</u>	<u>Head Start Eat Smart</u>	<u>Total</u>
\$ 361,735	\$ -	\$ 26,642	\$ -	\$ -	\$ -	\$ -	\$ 5,015,408
-	-	-	-	-	-	-	352,606
-	-	-	-	-	-	-	73,243
982	-	-	-	-	-	-	19,171
-	-	-	-	-	-	-	195,993
-	-	-	-	-	-	-	15,891
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,418</u>
<u>362,717</u>	<u>-</u>	<u>26,642</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,708,730</u>
67,859	-	167	-	-	-	-	1,097,560
1,509	-	23,760	-	-	-	-	112,912
529	-	76	-	-	-	-	726
264,221	3,390	-	-	-	-	-	3,092,111
1,841	-	-	-	-	-	-	64,182
14,916	-	-	-	-	-	-	822,111
1,985	-	13	-	-	-	-	79,386
-	-	-	-	-	-	-	195,993
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>352,860</u>	<u>3,390</u>	<u>24,016</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,464,981</u>
9,857	(3,390)	2,626	-	-	-	-	243,749
-	50,337	-	-	-	-	-	50,337
<u>17,359</u>	<u>(38,625)</u>	<u>(156)</u>	<u>11,515</u>	<u>(2,290)</u>	<u>7,533</u>	<u>801</u>	<u>99,097</u>
<u>\$ 27,216</u>	<u>\$ 8,322</u>	<u>\$ 2,470</u>	<u>\$ 11,515</u>	<u>\$ (2,290)</u>	<u>\$ 7,533</u>	<u>\$ 801</u>	<u>\$ 393,183</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, 2025

	<u>Head Start Center Funds</u>	<u>Agency Weatherization Program</u>	<u>Neighborhood Centers</u>	<u>Agency Funds</u>
<u>ASSETS</u>				
Current assets:				
Cash	\$ 1,575,547	\$ 104,963	\$ 220,658	\$ 11,324,470
Accounts and other receivables, net	-	5,803	-	-
Due from other funds	-	557,130	-	15,635
Other assets	-	-	-	19,786
	<u>1,575,547</u>	<u>667,896</u>	<u>220,658</u>	<u>11,359,891</u>
Property and equipment, net	294,174	17,096	-	7,764
Right of use assets	-	-	-	440,213
	<u>294,174</u>	<u>17,096</u>	<u>-</u>	<u>447,977</u>
	<u>\$ 1,869,721</u>	<u>\$ 684,992</u>	<u>\$ 220,658</u>	<u>\$ 11,807,868</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current liabilities:				
Accounts payable	\$ 31	\$ 206	\$ -	\$ 70,257
Payroll taxes and benefits payable	-	-	-	747,706
Accrued annual leave	-	-	-	352,705
Other liabilities	-	194,927	-	-
Due to other funds	346,401	-	-	9,107,324
Refundable grant advances	-	-	-	-
Current portion operating leases payable	-	-	-	334,007
	<u>346,432</u>	<u>195,133</u>	<u>-</u>	<u>10,611,999</u>
Operating leases payable	-	-	-	106,206
	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,206</u>
	<u>346,432</u>	<u>195,133</u>	<u>-</u>	<u>10,718,205</u>
Net assets:				
Without donor restrictions	1,520,146	489,859	218,250	1,047,186
With donor restrictions	3,143	-	2,408	42,477
	<u>1,523,289</u>	<u>489,859</u>	<u>220,658</u>	<u>1,089,663</u>
	<u>\$ 1,869,721</u>	<u>\$ 684,992</u>	<u>\$ 220,658</u>	<u>\$ 11,807,868</u>

<u>DMH-RAP</u>	<u>Project Share</u>	<u>Senior Citizens Tax Fund</u>	<u>MHDC Barry County Disaster Relief</u>	<u>Utilicare</u>	<u>AHAP Taney County</u>	<u>Show Me Healthy Relationships</u>	<u>Total</u>
\$ 22,235	\$ 156,804	\$ 25,367	\$ 4	\$ -	\$ 11,988	\$ -	\$ 13,442,036
-	-	-	-	-	-	-	5,803
-	465	-	-	326	-	-	573,556
-	-	-	-	-	-	-	19,786
<u>22,235</u>	<u>157,269</u>	<u>25,367</u>	<u>4</u>	<u>326</u>	<u>11,988</u>	<u>-</u>	<u>14,041,181</u>
-	-	-	-	-	-	-	319,034
-	-	-	-	-	-	-	440,213
-	-	-	-	-	-	-	759,247
<u>\$ 22,235</u>	<u>\$ 157,269</u>	<u>\$ 25,367</u>	<u>\$ 4</u>	<u>\$ 326</u>	<u>\$ 11,988</u>	<u>\$ -</u>	<u>\$ 14,800,428</u>
\$ 2,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,092	\$ 76,639
-	-	-	-	-	-	-	747,706
-	-	-	-	-	-	-	352,705
-	-	-	-	-	-	-	194,927
-	-	-	-	-	-	-	9,453,725
-	-	-	-	326	-	-	326
-	-	-	-	-	-	-	334,007
<u>2,053</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>326</u>	<u>-</u>	<u>4,092</u>	<u>11,160,035</u>
-	-	-	-	-	-	-	106,206
-	-	-	-	-	-	-	106,206
<u>2,053</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>326</u>	<u>-</u>	<u>4,092</u>	<u>11,266,241</u>
20,182	157,269	25,367	4	-	11,988	(4,092)	3,486,159
-	-	-	-	-	-	-	48,028
<u>20,182</u>	<u>157,269</u>	<u>25,367</u>	<u>4</u>	<u>-</u>	<u>11,988</u>	<u>(4,092)</u>	<u>3,534,187</u>
<u>\$ 22,235</u>	<u>\$ 157,269</u>	<u>\$ 25,367</u>	<u>\$ 4</u>	<u>\$ 326</u>	<u>\$ 11,988</u>	<u>\$ -</u>	<u>\$ 14,800,428</u>

COMBINING STATEMENT OF ACTIVITIES  
STATE AND OTHER

OZARKS AREA COMMUNITY ACTION CORPORATION

COMBINING STATEMENT OF ACTIVITIES -  
STATE AND OTHER

YEAR ENDED SEPTEMBER 30, 2025

	Head Start Center Funds	Agency Weatherization Program	Neighborhood Centers	Agency Funds	DMH – RAP
Revenues:					
Other grants	\$ -	\$ 53,000	\$ 5,487	\$ 77,093	\$ -
Fee income	-	28,700	-	-	-
Interest income	73,754	2,912	979	59,109	-
Donations	11,515	400	99,966	29,961	-
Other income	<u>4,116</u>	<u>29,559</u>	<u>313,537</u>	<u>82,700</u>	<u>-</u>
	<u>89,385</u>	<u>114,571</u>	<u>419,969</u>	<u>248,863</u>	<u>-</u>
Expenditures:					
Salaries and related costs	-	22,853	97,801	86,599	-
Contract services	5,336	34,122	-	5,812	-
Travel	-	11	-	380	-
Payments to/for participants	209	-	151,233	17,738	-
Occupancy	-	8,745	21,788	3,500	-
Operating expenses	11,819	20,319	133,331	48,102	-
Administrative and indirect costs	-	1,737	6,896	4,381	-
Depreciation	<u>10,029</u>	<u>2,114</u>	<u>-</u>	<u>2,228</u>	<u>-</u>
	<u>27,393</u>	<u>89,901</u>	<u>411,049</u>	<u>168,740</u>	<u>-</u>
Changes in net assets	61,992	24,670	8,920	80,123	-
Net assets, beginning of year	<u>1,461,297</u>	<u>465,189</u>	<u>211,738</u>	<u>1,009,540</u>	<u>20,182</u>
Net assets, end of year	<u>\$ 1,523,289</u>	<u>\$ 489,859</u>	<u>\$ 220,658</u>	<u>\$ 1,089,663</u>	<u>\$ 20,182</u>

<u>Project Share</u>	<u>Senior Citizens Tax Fund</u>	<u>MHDC Barry County Disaster Relief</u>	<u>AHAP Taney County</u>	<u>Show Me Healthy Relationships</u>	<u>Total</u>
\$ -	\$ 199,440	\$ 35,850	\$ -	\$ -	\$ 370,870
-	-	-	-	-	28,700
7,924	-	-	-	-	144,678
206,897	-	-	-	-	348,739
-	-	-	-	-	429,912
<u>214,821</u>	<u>199,440</u>	<u>35,850</u>	<u>-</u>	<u>-</u>	<u>1,322,899</u>
-	471	467	-	-	208,191
-	-	-	-	-	45,270
-	111	-	-	-	502
180,480	155,685	55,300	-	-	560,645
-	991	-	-	-	35,024
-	44	-	-	-	213,615
-	35	35	-	-	13,084
-	-	-	-	-	14,371
<u>180,480</u>	<u>157,337</u>	<u>55,802</u>	<u>-</u>	<u>-</u>	<u>1,090,702</u>
34,341	42,103	(19,952)	-	-	232,197
<u>122,928</u>	<u>(16,736)</u>	<u>19,956</u>	<u>11,988</u>	<u>(4,092)</u>	<u>3,301,990</u>
<u>\$ 157,269</u>	<u>\$ 25,367</u>	<u>\$ 4</u>	<u>\$ 11,988</u>	<u>\$ (4,092)</u>	<u>\$ 3,534,187</u>

PROGRAM SCHEDULES

OZARKS AREA COMMUNITY ACTION CORPORATION

SUPPLEMENTAL CSBG PROGRAM SCHEDULE

YEAR ENDED SEPTEMBER 30, 2025

Revenue:		
Federal grants		\$ 1,668,345
Expenditures:		
Salaries and related costs	\$ 1,214,824	
Travel	24,299	
Payments to/for participants	18,437	
Occupancy	209,903	
Operating expense	109,475	
Administrative expense	<u>91,407</u>	<u>1,668,345</u>
Change in net assets		-
Net assets, beginning of year		<u>-</u>
Net assets, end of year		<u>\$ -</u>

OZARKS AREA COMMUNITY ACTION CORPORATION  
 LOW INCOME HOME ENERGY ASSISTANCE PROGRAM  
 GRANT NUMBER ER11023016

SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENSES

PROGRAM PERIOD OCTOBER 1, 2024 TO SEPTEMBER 30, 2025

Revenue:

Grant revenue – LIHEAP:

Current (initial + amendments)		\$ 629,324
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Expenditures:

Administrative/program services:

Personnel	\$ 144,308	
Travel / training	5	
Rent / fuel / utilities	7,525	
Supplies	503	
Communication services	1,570	
Repairs and maintenance	166	
Other	<u>25,327</u>	

Total administrative/program services	<u>179,404</u>	
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ECIP direct services:

Winter	232,988	
Summer	<u>216,932</u>	

Total ECIP direct services	<u>449,920</u>	<u>629,324</u>
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Ending program balance		<u>\$ -</u>
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OZARKS AREA COMMUNITY ACTION CORPORATION  
 LOW INCOME HOME ENERGY ASSISTANCE PROGRAM ARPA  
 GRANT NUMBER ER11021016

SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENSES

PROGRAM PERIOD OCTOBER 1, 2024 TO SEPTEMBER 30, 2025

Revenue:

Grant revenue – LIHEAP:

Current (initial + amendments)	\$ 2,847,071
Prior year refunds	<u>755</u>

Total revenue	2,847,826
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Expenditures:

Administrative/program services:

Personnel	\$ 478,529
Travel / training	16
Rent / fuel / utilities	17,940
Supplies	36,194
Communication services	1,768
Repairs and maintenance	3,206
Other	<u>58,165</u>

Total administrative/program services	<u>595,818</u>
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ECIP direct services:

Winter	1,920,162
Summer	<u>331,846</u>

Total ECIP direct services	<u>2,252,008</u>	<u>2,847,826</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-24-EE0009912-3-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD JULY 1, 2024 TO SEPTEMBER 30, 2025

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	681,029	Grant income	681,029
Carry over funds	-	Carry over funds	-
Program income	_____ -	Program income	_____ -
Total revenue	<u>681,029</u>	Total revenue	<u>681,029</u>
Expenditures:		Expenditures:	
Administration	33,396	Administration	33,396
Leverage	35,325	Leverage	35,325
Insurance	1,221	Insurance	1,221
T&TA	26,857	T&TA	26,857
Readiness	100,952	Readiness	100,952
Other	<u>483,278</u>	Other	<u>483,278</u>
Total expenditures	<u>681,029</u>	Total expenditures	<u>681,029</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-24-EE0009912-3-17

SCHEDULE B

FOR THE PERIOD JULY 1, 2024 TO SEPTEMBER 30, 2025

Beginning agency fund balance	\$ _____ -
Grant revenue	681,029
Program income	-
Less expenditures	<u>681,029</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-EE0009997-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD JULY 1, 2022 TO SEPTEMBER 30, 2025

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	1,795,292	Grant income	1,795,292
Carry over funds	-	Carry over funds	-
Program income	_____ -	Program income	_____ -
Total revenue	<u>1,795,292</u>	Total revenue	<u>1,795,292</u>
Expenditures:		Expenditures:	
Administration	85,186	Administration	85,186
Leverage	61,728	Leverage	61,728
Insurance	13,733	Insurance	13,733
T&TA	96	T&TA	96
Other	<u>1,634,549</u>	Other	<u>1,634,549</u>
Total expenditures	<u>1,795,292</u>	Total expenditures	<u>1,795,292</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-EE0009997-17

SCHEDULE B

FOR THE PERIOD JULY 1, 2022 TO SEPTEMBER 30, 2025

Beginning agency fund balance	\$ _____ -
Grant revenue	1,795,292
Program income	-
Less expenditures	<u>1,795,292</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-24-LIHEAP-24-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	330,933	Grant income	330,933
Carry over funds	-	Carry over funds	-
Program income	_____ -	Program income	_____ -
Total revenue	<u>330,933</u>	Total revenue	<u>330,933</u>
Expenditures:		Expenditures:	
Administration	15,581	Administration	15,581
Program operations	301,743	Program operations	301,743
Insurance	8,730	Insurance	8,730
T&TA	4,879	T&TA	4,879
Other	_____ -	Other	_____ -
Total expenditures	<u>330,933</u>	Total expenditures	<u>330,933</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-24-LIHEAP-24-17

SCHEDULE B

FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

Beginning agency fund balance	\$ _____ -
Grant revenue	390,933
Program income	-
Less expenditures	<u>390,933</u>
Agency ending fund balance	\$ _____ -
Ending cash on hand	\$ _____ -
Ending inventory	\$ _____ -

OZARKS AREA COMMUNITY ACTION CORPORATION  
 WEATHERIZATION PROGRAM – DOE GRANT ONLY INTERIM REPORT  
 SUBGRANT NUMBER G-25-LIHEAP-25-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	425,034	Grant income	425,034
Carry over funds	-	Carry over funds	-
Program income	_____ -	Program income	_____ -
Total revenue	<u>425,034</u>	Total revenue	<u>425,034</u>
Expenditures:		Expenditures:	
Administration	17,758	Administration	17,758
Program operations	397,068	Program operations	397,068
Insurance	3,391	Insurance	3,391
T&TA	6,817	T&TA	6,817
Other	_____ -	Other	_____ -
Total expenditures	<u>425,034</u>	Total expenditures	<u>425,034</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-25-LIHEAP-25-17

SCHEDULE B

FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

Beginning agency fund balance	\$ _____ -
Grant revenue	425,034
Program income	-
Less expenditures	<u>425,034</u>
Agency ending fund balance	<u>\$ _____ -</u>
Ending cash on hand	<u>\$ _____ -</u>
Ending inventory	<u>\$ _____ -</u>

OZARKS AREA COMMUNITY ACTION CORPORATION  
 WEATHERIZATION PROGRAM – DOE GRANT ONLY INTERIM REPORT  
 SUBGRANT NUMBER G-24-21-0312E-2-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	90,745	Grant income	90,745
Carry over funds	-	Carry over funds	-
Program income	_____ -	Program income	_____ -
Total revenue	<u>90,745</u>	Total revenue	<u>90,745</u>
Expenditures:		Expenditures:	
Administration	2,883	Administration	2,883
Program operations	66,865	Program operations	66,865
Insurance	-	Insurance	-
T&TA	-	T&TA	-
Other	<u>20,997</u>	Other	<u>20,997</u>
Total expenditures	<u>90,745</u>	Total expenditures	<u>90,745</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-24-21-0312E-2-17

SCHEDULE B

FOR THE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

Beginning agency fund balance	\$ _____ -
Grant revenue	90,745
Program income	-
Less expenditures	<u>90,745</u>
Agency ending fund balance	<u>\$ _____ -</u>
Ending cash on hand	<u>\$ _____ -</u>
Ending inventory	<u>\$ _____ -</u>

OZARKS AREA COMMUNITY ACTION CORPORATION  
 WEATHERIZATION PROGRAM – INTERIM REPORT  
 SUBGRANT NUMBER G-25-21-0312E-3-17

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OCTOBER 1, 2024 TO SEPTEMBER 30, 2025

ENERGY CENTER

SUBGRANTEE

Beginning fund balance	\$ _____ -	Beginning fund balance	\$ _____ -
Revenue:		Revenue:	
Grant income	175,136	Grant income	175,136
Carry over funds	-	Carry over funds	-
Program income	_____ -	Program income	_____ -
Total revenue	<u>175,136</u>	Total revenue	<u>175,136</u>
Expenditures:		Expenditures:	
Administration	7,449	Administration	7,449
Program operations	146,362	Program operations	146,362
Insurance	1,945	Insurance	1,945
T&TA	-	T&TA	-
Other	<u>19,380</u>	Other	<u>19,380</u>
Total expenditures	<u>175,136</u>	Total expenditures	<u>175,136</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-25-21-0312E-3-17

SCHEDULE B

FOR THE PERIOD OCTOBER 1, 2024 TO SEPTEMBER 30, 2025

Beginning agency fund balance	\$ _____ -
Grant revenue	175,136
Program income	-
Less expenditures	<u>175,136</u>
Agency ending fund balance	<u>\$ _____ -</u>
Ending cash on hand	<u>\$ _____ -</u>
Ending inventory	<u>\$ _____ -</u>

OZARKS AREA COMMUNITY ACTION CORPORATION  
HEAD START

RECONCILIATION OF PROGRAM YEARS

SEPTEMBER 30, 2025

	Grant # 07CH011799-05			Grant # 07CH01337601 -01		2025
	9-1-24 / 9-30-24	10-1-24 / 8-31-25	Grant Total	9-1-25 / 9-30-25	Fiscal Year Total	
<b>Revenues:</b>						
Head Start Grant	\$ 1,147,427	\$ 18,166,768	\$ 19,314,195	\$ 1,663,240	\$ 19,830,008	
USDA Program	66,566	571,690	638,256	79,012	650,702	
Other Grants	66,000	-	66,000	-	-	
Fee income	327,853	1,052,287	1,380,140	66,939	1,119,226	
Other income	457	88,048	88,505	132	88,180	
In-kind	-	4,724,178	4,724,178	-	4,724,178	
	<u>1,608,303</u>	<u>24,602,971</u>	<u>26,211,274</u>	<u>1,809,323</u>	<u>26,412,294</u>	
<b>Expenditures:</b>						
Training and Technical Assistance (CAN #5-G074121)						
Salaries	33,122	132,867	165,989	19,851	152,718	
Fringe	3,556	15,207	18,763	2,054	17,261	
Travel	2,223	11,234	13,457	1,261	12,495	
Supplies	-	-	-	-	-	
Contractual	-	-	-	-	-	
Other	-	-	-	-	-	
	<u>38,901</u>	<u>159,308</u>	<u>198,209</u>	<u>23,166</u>	<u>182,474</u>	
Indirect costs	<u>3,118</u>	<u>11,254</u>	<u>14,372</u>	<u>1,665</u>	<u>12,919</u>	
	<u>42,019</u>	<u>170,562</u>	<u>212,581</u>	<u>24,831</u>	<u>195,393</u>	
Training and Technical Assistance (CAN #G-074120)						
Salaries	71,573	(13,973)	57,600	27,388	13,415	
Fringe	7,799	(1,129)	6,670	2,982	1,853	
Travel	4,530	17,254	21,784	2,284	19,538	
Supplies	-	135	135	-	135	
Contractual	-	-	-	-	-	
Other	31	855	886	-	855	
	<u>83,933</u>	<u>3,142</u>	<u>87,075</u>	<u>32,654</u>	<u>35,796</u>	
Indirect costs	<u>6,042</u>	<u>(11,445)</u>	<u>(5,403)</u>	<u>2,287</u>	<u>(9,158)</u>	
	<u>89,975</u>	<u>(8,303)</u>	<u>81,672</u>	<u>34,941</u>	<u>26,638</u>	

OZARKS AREA COMMUNITY ACTION CORPORATION  
HEAD START

RECONCILIATION OF PROGRAM YEARS  
(CONTINUED)

SEPTEMBER 30, 2025

	Grant # 07CH011799-05			Grant # 07CH1337601 -01	2025
	9-1-24 / 9-30-24	10-1-24 / 8-31-25	Grant Total	9-1-25 / 9-30-25	Fiscal Year Total
Full Year Head Start – Part Day and Handicapped (CAN #G-074122)					
Salaries	\$ 872,755	\$ 11,847,730	\$ 12,720,485	\$ 1,088,326	\$ 12,936,056
Fringe	207,322	2,714,861	2,922,183	229,840	2,944,701
Travel	15,637	134,014	149,651	15,980	149,994
Equipment	-	131,584	131,584	-	131,584
Supplies	22,674	267,189	289,863	35,159	302,348
Contractual	6,934	80,236	87,170	5,657	85,893
Other	<u>202,530</u>	<u>2,872,640</u>	<u>3,075,170</u>	<u>196,323</u>	<u>3,068,963</u>
	1,327,852	18,048,254	19,376,106	1,571,285	19,619,539
Indirect costs	<u>81,891</u>	<u>1,096,590</u>	<u>1,178,481</u>	<u>99,254</u>	<u>1,195,844</u>
	<u>1,409,743</u>	<u>19,144,844</u>	<u>20,554,587</u>	<u>1,670,539</u>	<u>20,815,383</u>
In-kind expense	<u>-</u>	<u>4,724,178</u>	<u>4,724,178</u>	<u>-</u>	<u>4,724,178</u>
USDA	<u>66,566</u>	<u>571,690</u>	<u>638,256</u>	<u>79,012</u>	<u>650,702</u>
Total program expenditures	<u>1,608,303</u>	<u>24,602,971</u>	<u>26,211,274</u>	<u>1,809,323</u>	<u>26,412,294</u>
Change in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2025

	October 1, 2024 - March 31, 2025		April 1, 2025 - September 30, 2025		Totals (Memorandum Only)
	Federal	Match	Federal	Match	
Revenues:					
Federal grants	\$ 194,863	\$ -	\$ 82,202	\$ -	\$ 277,065
Other grants	-	3,000	-	328,875	331,875
Fee income	-	33,273	-	39,970	73,243
Interest income	-	4,798	-	7,297	12,095
In-kind	-	115,047	-	70,011	185,058
Other income	-	21,315	-	17,229	38,544
	<u>194,863</u>	<u>177,433</u>	<u>82,202</u>	<u>463,382</u>	<u>917,880</u>
Expenditures:					
Salaries	132,873	43,865	78,219	65,440	320,397
Contract services	33,820	5,817	3,983	36,911	80,531
Travel	-	99	-	1	100
Occupancy	-	12,890	-	13,644	26,534
Operating expenses	28,170	21,787	-	27,998	77,955
Administrative expenses	-	15,023	-	9,106	24,129
In-kind	-	115,047	-	70,011	185,058
	<u>194,863</u>	<u>214,528</u>	<u>82,202</u>	<u>223,111</u>	<u>714,704</u>
Change in net assets	-	(37,095)	-	240,271	203,176
Net assets, beginning of year	-	-	-	(23,385)	(23,385)
Reclassification of net assets	-	37,095	-	(37,095)	-
Net assets, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 179,791</u>	<u>\$ 179,791</u>

OZARKS AREA COMMUNITY ACTION CORPORATION  
FOSTER GRANDPARENTS

RECONCILIATION OF PROGRAM YEARS

SEPTEMBER 30, 2025

	October 1, 2024 -		September 30, 2025		Totals (Memorandum Only)
	September 30, 2025		September 30, 2025		
	Federal	Match	Federal	Match	
Revenues:					
Federal grants	\$ 228,963	\$ -	\$ -	\$ -	\$ 228,963
Other grants	-	15,636	-	-	15,636
Interest income	-	6,094	-	-	6,094
In-kind	-	10,935	-	-	10,935
Donations	-	12,010	-	-	12,010
	<u>228,963</u>	<u>44,675</u>	<u>-</u>	<u>-</u>	<u>273,638</u>
Expenditures:					
Salaries	84,373	-	-	-	84,373
Travel	1,927	-	-	-	1,927
Payments to/for participants	120,393	-	-	-	120,393
Occupancy	6,831	-	-	-	6,831
Operating expenses	9,165	2,181	-	-	11,346
Administrative expenses	6,354	-	-	-	6,354
In-kind	-	10,935	-	-	10,935
	<u>229,043</u>	<u>13,116</u>	<u>-</u>	<u>-</u>	<u>242,159</u>
Change in net assets	(80)	31,559	-	-	31,479
Net assets, beginning of year	-	126,344	-	-	126,344
Net assets, end of year	<u>\$ (80)</u>	<u>\$ 157,823</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 157,823</u>

COMPLIANCE AND INTERNAL CONTROLS

OZARKS AREA COMMUNITY ACTION CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED SEPTEMBER 30, 2025

	<u>Grant Award Number</u>	<u>Assistance Listing Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Health and Human Services:</u>			
Head Start:			
Direct program:			
Head Start Program	07CH01337601-01	93.600	\$ 1,663,240
Head Start Program	07CH011799-05	93.600	<u>18,166,768</u>
Total Head Start			19,830,008
Passed through Missouri Department of Social Services:			
Community Services Block Grant	PG282100014	93.569	1,668,345
Low-Income Housing Energy Assistance	ER11021016	93.568	629,324
Low-Income Housing Energy Assistance - ARPA	ER11021016	93.568	2,847,071
Passed through Missouri Family Health Council:			
Family Planning (Services)	None	93.217	270,971
Passed through Missouri Department of Economic Development:			
Weatherization Assistance for Low-Income Persons	G-25-LIHEAP-25-17	93.568	425,034
Weatherization Assistance for Low-Income Persons	G-24-LIHEAP-24-17	93.568	<u>330,934</u>
Total Department of Health and Human Services			<u>26,001,687</u>
<u>U.S. Department of Agriculture:</u>			
Passed through Missouri Department of Health:			
Child and Adult Care Food Program	ERS46110057	10.558	650,702
Passed through Ozarks Food Harvest:			
Emergency Food Assistance Program (Food Commodities)	None	10.569	<u>299,965</u>
Total Department of Agriculture			<u>950,667</u>
<u>U.S. Department of Energy:</u>			
Weatherization Cluster:			
Passed through Missouri Department of Economic Development:			
Weatherization Assistance for Low-Income Persons	G-24-EE0009912-3-17	81.042	641,831
Weatherization Assistance for Low-Income Persons	G-22-EE0009997-17	81.042	<u>1,155,969</u>
Total Department of Energy			<u>1,797,800</u>

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

YEAR ENDED SEPTEMBER 30, 2025

	<u>Grant Award Number</u>	<u>Assistance Listing Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Housing and Urban Development:</u>			
Passed through Department of Mental Health:			
Shelter Plus Care	MO 0083L7P061710/ MO 0026L7P001710	14.238	361,735
Passed through Missouri Housing Development Commission:			
Home Investment Partnership Act (HERO)	2020-HERO-004 Home Repair	14.239	<u>24,016</u>
Total Department of Housing and Urban Development			<u>385,751</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>3,390</u>
<u>Corporation for National and Community Service:</u>			
Direct Program:			
Foster Grandparents Program	2021-OPE1-P71-OPO- 26000-4101	94.011	<u>228,963</u>
			<u>\$ 29,368,258</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, 2025

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 \$3,592,410 in federal awards that have not been included in the accompanying schedule for the year ended September 30, 2025. 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, 2025 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.

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, 2025, 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 8, 2026.

**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 8, 2026

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, 2025. 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, 2025.

***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 8, 2026

OZARKS AREA COMMUNITY ACTION CORPORATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL PROGRAMS

YEAR ENDED SEPTEMBER 30, 2025

**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       No
- 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       No

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, 2025

Identification of major programs:

Assistance Listing Number(s)

93.600	Head Start
93.569	Community Services Block Grant
81.042	Weatherization Assistance for Low-Income Persons

Dollar threshold used to distinguish between type A and B programs: \$1,000,000

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, 2025.

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

There were no findings or significant deficiencies for the year ended September 30, 2025.

OZARKS AREA COMMUNITY ACTION CORPORATION  
SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
YEAR ENDED SEPTEMBER 30, 2025

There were no findings for the year ended September 30, 2025.