

**MISSOURI VALLEY
COMMUNITY ACTION AGENCY**
Marshall, Missouri

Independent Auditor's Report and
Consolidated Financial Statements with
Supplementary Information
For the Years Ended
August 31, 2025 and 2024

March 2, 2026 - Received and Accepted by the
Missouri Valley Community Action Agency
Governing Board of Directors

MISSOURI VALLEY COMMUNITY ACTION AGENCY
Marshall, Missouri

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Missouri Valley Community Action Agency
Marshall, Missouri

Report on the Audit of the Financial Statements

Opinion

We have audited the consolidated financial statements of Missouri Valley Community Action Agency (the Organization), which comprise the consolidated statements of financial position as of August 31, 2025 and 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of Missouri Valley Community Action Agency as of August 31, 2025 and 2024 and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated financial statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the consolidated 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 consolidated 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 GAAS and *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 consolidated financial statements.

In performing an audit in accordance with GAAS 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 consolidated 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 consolidated 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 the Organization'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 consolidated financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization'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 consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and combining schedule of activities (presented on Pages 26-34) are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards and combining schedule of activities are fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary schedules (presented on pages 35-45) are presented for purposes of additional analysis as required by grantors and are not a required part of the consolidated financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements, and, accordingly, we express no opinion on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 2026 on our consideration of the Organization'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 the Organization'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 the Organization's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
January 16, 2026

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Consolidated Statements of Financial Position

August 31, 2025 and 2024

	2025	2024
<u>ASSETS</u>		
Current Assets:		
Cash and Cash Equivalents	\$ 4,492,996.22	\$ 3,814,167.69
Receivables, Net	887,145.96	622,025.96
Promises to Give, Current Portion	-	35,913.10
Inventory	42,461.35	45,486.08
Prepaid Expenses	106,338.97	68,450.52
Total Current Assets	<u>5,528,942.50</u>	<u>4,586,043.35</u>
Capital Assets, Net	4,764,135.93	4,950,715.72
Right to Use Assets, Net	65,342.14	109,037.17
Promises to Give, Long-Term Portion	-	67,292.39
Deposits	<u>1,500.00</u>	<u>1,500.00</u>
 TOTAL ASSETS	 <u><u>\$ 10,359,920.57</u></u>	 <u><u>\$ 9,714,588.63</u></u>
 <u>LIABILITIES AND NET ASSETS</u>		
Liabilities		
Current Liabilities:		
Accounts Payable	\$ 160,998.66	\$ 203,618.24
Accrued Payroll	573,299.83	241,777.94
Accrued Payroll Withholdings	9,648.98	12,080.58
Accrued Annual Leave	67,545.95	63,166.78
Accrued Interest	1,311.11	2,045.52
Tenant Security Deposits	6,011.00	6,471.00
Prepaid Rent	1,623.00	514.94
Refundable Grant Advances	3,063,142.91	2,610,397.39
Current Maturities of Long-Term Debt	71,308.19	80,335.01
Total Current Liabilities	<u>3,954,889.63</u>	<u>3,220,407.40</u>
Long-Term Liabilities		
Notes Payable	111,586.20	148,943.93
Lease Payable	66,748.28	110,058.71
Less: Current Maturities of Long-Term Debt	<u>(71,308.19)</u>	<u>(80,335.01)</u>
Total Long-Term Liabilities	<u>107,026.29</u>	<u>178,667.63</u>
 Total Liabilities	 <u>4,061,915.92</u>	 <u>3,399,075.03</u>
Net Assets:		
Without Donor Restrictions	5,936,112.30	5,846,723.78
With Donor Restrictions	<u>361,892.35</u>	<u>468,789.82</u>
 Total Net Assets	 <u>6,298,004.65</u>	 <u>6,315,513.60</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u><u>\$ 10,359,920.57</u></u>	 <u><u>\$ 9,714,588.63</u></u>

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

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Consolidated Statements of Activities

For the Years Ended August 31, 2025 and 2024

<u>CHANGES IN NET ASSETS</u>	<u>2025</u>	<u>2024</u>
Changes in Net Assets Without Donor Restrictions		
Support and Revenues		
Contributions	\$ 10,993,077.93	\$ 11,802,020.74
Contributions - Non Cash	156,226.28	343,933.03
Other Income	30,652.95	255,384.80
Interest Income	246,273.46	86,568.53
Gain (Loss) on Sale of Assets	-	10,000.00
Total Support and Revenues	<u>11,426,230.62</u>	<u>12,497,907.10</u>
Expenses		
Program Services		
Early Childhood	6,830,060.44	7,316,753.65
Community Services	600,291.41	572,731.39
Weatherization Services	1,357,001.63	1,358,370.39
Housing	1,823,470.51	1,831,622.56
Employment	120,014.16	81,354.27
Emergency Services	1,578,603.66	1,928,168.05
Supporting Activities		
Management and General	958,028.11	934,827.40
Fundraising	33,384.39	38,813.12
Total Expenses	<u>13,300,854.31</u>	<u>14,062,640.83</u>
Net Assets Released From Restrictions through Satisfaction of Program Restrictions	<u>1,964,012.21</u>	<u>1,849,402.70</u>
Increase (Decrease) in Net Assets without Donor Restrictions	<u>89,388.52</u>	<u>284,668.97</u>
Net Assets with Donor Restrictions		
Contributions	1,847,109.07	1,817,282.66
Other Income	10,005.67	19,692.44
Net Assets Released From Restrictions Through Satisfaction of Program Restrictions	<u>(1,964,012.21)</u>	<u>(1,849,402.70)</u>
Increase (Decrease) in Net Assets with Donor Restrictions	<u>(106,897.47)</u>	<u>(12,427.60)</u>
Net Increase(Decrease) In Net Assets	(17,508.95)	272,241.37
Net Assets at Beginning of the Year	<u>6,315,513.60</u>	<u>6,043,272.23</u>
Net Assets at End of the Year	<u>\$ 6,298,004.65</u>	<u>\$ 6,315,513.60</u>

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

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Consolidated Statement of Functional Expenses

For the Year Ended August 31, 2025

	Program Services						Total Program Services	Supporting Activities		Total Organization Services
	Early Childhood	Community Services	Weatherization Services	Housing	Employment	Emergency Services		Management and General	Fundraising	
Expenses										
Salary	\$ 3,856,209.15	\$ 362,180.19	\$ 483,945.47	\$ 105,521.72	\$ 53,428.28	\$ 210,183.05	\$ 5,071,467.86	\$ 491,398.16	\$ 17,136.04	\$ 5,580,002.06
Fringe	808,688.09	87,527.61	147,423.56	15,638.83	12,550.92	42,969.23	1,114,798.24	95,313.38	3,323.77	1,213,435.39
Advertising/Public Relations	-	-	75.00	151.05	-	-	226.05	-	-	226.05
Bad Debts	-	-	67,292.39	-	-	-	67,292.39	-	-	67,292.39
Board Expense	-	1,342.89	-	-	-	-	1,342.89	-	-	1,342.89
Building Repair and Maintenance	311,801.06	8,466.37	5,866.24	6,754.72	500.43	2,039.97	335,428.79	3,366.61	117.40	338,912.80
Client Assistance	334,299.92	5,782.88	482,836.14	1,495,377.00	46,936.83	1,294,277.65	3,659,510.42	687.17	-	3,660,197.59
Communications	38,111.91	5,740.14	1,815.32	1,408.47	365.88	2,013.48	49,455.20	4,084.36	142.43	53,681.99
Computer Expense	161,730.73	24,671.27	10,525.41	21,871.35	1,678.20	6,672.00	227,148.96	20,700.08	721.85	248,570.89
Contractual/Consultants	31,581.53	1,622.49	811.25	8,749.73	115.89	521.52	43,402.41	39,554.94	1,379.36	84,336.71
Day Care Providers	397,058.53	-	-	728.79	-	-	397,787.32	-	-	397,787.32
Depreciation Expense	113,763.06	15,379.64	49,339.57	55,436.82	-	-	233,919.09	116,369.66	4,058.04	354,346.79
Dues and Subscriptions	27,684.35	4,428.95	816.62	17,260.80	74.03	7,493.12	57,757.87	37,716.60	1,315.25	96,789.72
Insurance & Taxes	44,442.44	11,406.43	21,196.61	20,677.38	430.17	1,699.82	99,852.85	42,597.41	1,485.46	143,935.72
Interest Expense	-	-	-	-	-	-	-	44,078.96	1,537.12	45,616.08
Management Fees	-	-	-	23,416.13	-	-	23,416.13	-	-	23,416.13
Miscellaneous	28,691.45	-	-	7,068.35	-	-	35,759.80	657.82	22.94	36,440.56
Postage & Printing	20,662.41	4,162.01	956.00	6,577.22	268.78	5,978.63	38,605.05	16,468.65	574.29	55,647.99
Space Cost	399,659.51	30,045.04	27,882.94	8,856.20	721.62	2,886.36	470,051.67	5,318.27	185.46	475,555.40
Staff Development	35,521.98	8,473.10	11,366.21	8,444.39	849.13	84.16	64,738.97	11,759.21	410.07	76,908.25
Supplies	135,624.51	11,989.98	16,097.98	16,142.13	840.59	1,531.30	182,226.49	5,411.21	188.70	187,826.40
Travel	84,529.81	17,072.42	28,754.92	3,389.43	1,253.41	253.37	135,253.36	22,545.62	786.21	158,585.19
Total Expenses	\$ 6,830,060.44	\$ 600,291.41	\$1,357,001.63	\$1,823,470.51	\$ 120,014.16	\$1,578,603.66	\$12,309,441.81	\$ 958,028.11	\$ 33,384.39	\$13,300,854.31

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

MISSOURI VALLEY COMMUNITY ACTION AGENCY
 Marshall, Missouri
 Consolidated Statement of Functional Expenses
 For the Year Ended August 31, 2024

	Program Services						Total Program Services	Supporting Activities		Total Organization Services
	Early Childhood	Community Services	Weatherization Services	Housing	Employment	Emergency Services		Management and General	Fundraising	
Expenses										
Salary	\$ 4,177,169.12	\$ 343,106.74	\$ 450,769.07	\$ 110,600.42	\$ 46,007.49	\$ 211,156.19	\$ 5,338,809.03	\$ 486,046.71	\$ 20,193.17	\$ 5,845,048.91
Fringe	841,757.49	75,462.06	128,749.21	21,539.31	12,608.67	41,760.31	1,121,877.05	81,953.86	3,404.83	1,207,235.74
Advertising/Public Relations	17,046.39	-	3,470.83	305.41	-	-	20,822.63	-	-	20,822.63
Board Expense	-	3,987.45	-	-	-	-	3,987.45	-	-	3,987.45
Building Repair and Maintenance	209,392.99	3,444.34	28,392.42	7,316.79	519.77	2,035.07	251,101.38	12,595.31	523.28	264,219.97
Client Assistance	391,194.20	142.49	555,034.08	1,498,322.74	12,077.99	1,623,431.93	4,080,203.43	600.98	-	4,080,804.41
Communications	39,523.30	6,775.02	2,042.81	1,370.46	341.55	1,887.44	51,940.58	4,210.17	174.91	56,325.66
Computer Expense	189,403.15	42,362.20	20,823.42	7,472.00	1,671.80	11,789.06	273,521.63	40,682.21	1,690.17	315,894.01
Contractual/Consultants	573.99	6,625.96	883.78	7,350.00	-	-	15,433.73	41,344.32	1,717.68	58,495.73
Day Care Providers	377,511.09	-	-	-	-	-	377,511.09	-	-	377,511.09
Depreciation Expense	110,461.69	3,583.47	44,417.51	66,780.32	-	-	225,242.99	107,012.23	4,445.90	336,701.12
Dues and Subscriptions	18,148.09	5,592.26	1,005.13	28,072.36	391.95	7,566.21	60,776.00	35,592.28	1,478.71	97,846.99
Insurance & Taxes	34,741.22	5,487.38	20,552.04	17,465.44	308.39	1,465.75	80,020.22	25,945.41	1,077.92	107,043.55
Interest Expense	-	-	-	-	-	-	-	30,746.71	1,277.40	32,024.11
Management Fees	-	-	-	15,908.34	-	-	15,908.34	-	-	15,908.34
Miscellaneous	28,715.10	-	-	1,274.84	-	-	29,989.94	-	-	29,989.94
Postage & Printing	23,043.27	4,828.28	1,416.86	7,104.01	237.88	11,816.05	48,446.35	17,920.02	744.50	67,110.87
Space Cost	397,859.40	29,517.34	25,073.87	11,537.61	618.54	3,672.36	468,279.12	4,204.09	174.66	472,657.87
Staff Development	74,058.69	9,027.20	10,666.23	8,331.53	1,725.13	2,482.15	106,290.93	10,313.08	428.46	117,032.47
Supplies	285,257.55	8,475.20	24,792.81	11,136.70	820.43	6,061.87	336,544.56	13,507.16	561.17	350,612.89
Travel	100,896.92	24,314.00	40,280.32	9,734.28	4,024.68	3,043.66	182,293.86	22,152.86	920.36	205,367.08
Total Expenses	\$ 7,316,753.65	\$ 572,731.39	\$1,358,370.39	\$1,831,622.56	\$ 81,354.27	\$1,928,168.05	\$13,089,000.31	\$ 934,827.40	\$ 38,813.12	\$14,062,640.83

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

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Consolidated Statements of Cash Flows

For the Years Ended August 31, 2025 and 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (17,508.95)	\$ 272,241.37
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities		
Depreciation Expense	354,346.79	336,701.12
Lease Amortization Expense	43,695.03	56,418.22
(Gain) Loss of Sale of Assets	-	(10,000.00)
(Increase) Decrease in Receivables	(265,120.00)	229,331.72
(Increase) Decrease in Promises to Give	103,205.49	37,515.80
(Increase) Decrease in Inventory	3,024.73	(11,170.61)
(Increase) Decrease in Prepaid Expense	(37,888.45)	4,373.74
Increase (Decrease) in Accounts Payable	(67,819.78)	(52,291.97)
Increase (Decrease) in Accrued Payroll	331,521.89	(6,908.34)
Increase (Decrease) in Accrued Payroll Withholdings	(2,431.60)	1,179.05
Increase (Decrease) in Accrued Annual Leave	4,379.17	9,373.70
Increase (Decrease) in Accrued Interest Expense	(734.41)	(692.84)
Increase (Decrease) in Tenant Security Deposits	(460.00)	2,365.00
Increase (Decrease) in Prepaid Rent	1,108.06	(12,956.27)
Increase (Decrease) in Advances from Grantor	452,745.52	(809,880.63)
Net cash provided by (used in) operating activities	<u>902,063.49</u>	<u>45,599.06</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from the Sale of Capital Assets	-	10,000.00
Payments for Capital Assets	(167,767.00)	(214,444.00)
Net cash provided by (used in) investing activities	<u>(167,767.00)</u>	<u>(204,444.00)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
ROU Assets Obtained in Exchange for New Financing Lease	-	(11,361.03)
Principal Payments on Notes Payable	(37,357.73)	(34,763.23)
Principal Payments on Financing Leases	(18,110.23)	(17,687.58)
Net cash provided by (used in) financing activities	<u>(55,467.96)</u>	<u>(63,811.84)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	678,828.53	(222,656.78)
Cash and Cash Equivalents, Beginning of the Year	3,814,167.69	4,036,824.47
Cash and Cash Equivalents, End of the Year	<u>\$ 4,492,996.22</u>	<u>\$ 3,814,167.69</u>

Supplemental Information

Cash Paid During the Period for:

Interest Expense on Notes Payable	\$ 7,084.31	\$ 8,764.33
Interest Expense on Lease Payable	335.88	520.98

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

MISSOURI VALLEY COMMUNITY ACTION AGENCY
Marshall, Missouri

Notes to the Consolidated Financial Statements
August 31, 2025 and 2024

1. NATURE OF ACTIVITIES

Missouri Valley Community Action Agency (the “Organization”) is a nonprofit community-action agency, organized under state law and operated exclusively for charitable purposes. Established in 1965, the Organization’s mission is to support and empower economically and socially disadvantaged individuals and families across seven Missouri counties: Carroll, Chariton, Johnson, Lafayette, Pettis, Ray, and Saline. The Organization functions as a Community Development Corporation (CDC) and a Community Housing Development Organization (CHDO), providing services that may include, but are not limited to, housing assistance, housing development, community development initiatives, economic-support services, early childhood programs, and other activities designed to alleviate poverty and promote long-term self-sufficiency.

Affiliated Entities and Consolidation

The consolidated financial statements include the accounts of Missouri Valley Community Action Agency and its affiliated organizations, including Lafayette County Public Housing Agency (“PHA”) and MVHR Development Inc. (“MVHR”). These affiliated organizations are legally separate entities that possess corporate powers typical of public housing agencies or nonprofit development corporations, including the ability to contract, sue and be sued, and own, buy, sell, or lease real property.

Although legally distinct, the affiliated organizations are included in consolidation because the Organization exercises control over their governance and operations and has an economic interest in their activities, consistent with the consolidation requirements for not-for-profit entities under ASC 958-810. Separate audited financial statements are prepared for the Lafayette County Public Housing Agency and are available upon request from that agency or from the Organization’s Chief Financial Officer. Separate stand-alone financial statements are not prepared for MVHR. All material intercompany transactions and balances among the Organization and its affiliates have been eliminated in consolidation.

Summary of Consolidation Policy

The Organization applies the consolidation guidance for not-for-profit entities under Subtopic 958-810, with reference to the general consolidation principles in Subtopic 810-10. Consolidation is required when the Organization has both (1) control over the affiliated entity’s governing body, corporate membership, or voting interests, and (2) an economic interest in the affiliate’s activities. The Organization evaluates control based on substantive governance rights, rather than variable-interest considerations applicable to certain for-profit entities.

Related-Party / Affiliate Disclosure

Because PHA and MVHR are affiliated and consolidated, the Organization discloses the nature of these relationships, the basis for consolidation, and the availability of separate financial statements where applicable. Intercompany transactions and balances have been eliminated in consolidation. If any material related-party transactions exist that are not eliminated (or if other related-party relationships exist outside of consolidation), such transactions would be disclosed in accordance with ASC 850, including the nature of the relationship, a description of the transactions, the amounts involved, and any outstanding balances.

1. **NATURE OF ACTIVITIES** (Continued)

The Organization provides services to stimulate a better focusing of all available local, state, federal and private resources upon the goal of enabling low income families and individuals to attain the skills, knowledge, motivations and to secure the opportunities needed for them to become more fully self-sufficient. The Organization administers the following major sources of revenue to meet the needs of the area it serves: Head Start Programs, Weatherization Assistance Programs, Low-Income Home Energy Assistance Programs, Community Services Block Grant Programs, Housing Choice Vouchers Program, and others. Expenses are broken down by program services. The following is a description of the program services:

Early Childhood Development - Provides educational, nutritional, health, social and special services to children of low-income families.

Community Services – Community services programs strive to reduce poverty and empower low-income families to become self-sufficient.

Weatherization Services – Provides services to help low-income people improve residential energy efficiency.

Emergency Services – Provides utility assistance to low-income individuals to assist them with energy bills, this could be gas, electric, propane, etc.

Employment - Provides employment and job skills training for low-income individuals.

Housing – Provides rental assistance to help low-income families afford decent, safe, and sanitary rental housing.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Presentation

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

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Liquidity

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

Accounting Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. The carrying values of these instruments approximate their fair values due to the short maturities involved.

Allowance for Doubtful Accounts

Grants and accounts receivable are reported at net realizable value. An allowance for doubtful accounts is established when management determines collection is uncertain.

Inventory

Inventory is stated at the lower of cost or net realizable value, determined using the first-in, first-out (FIFO) method.

Capital Assets

It is the Organization's policy to capitalize capital assets with a useful life of more than one year and a value over \$5,000.00. Capital assets are stated at cost, if purchased, and at fair value at the date of donation, if donated. Such items acquired under grants from Federal and state sources are considered to be owned by the Organization while used in the programs for which they are purchased or in programs authorized in the future. However, the funding source has a reversionary interest in the property. Property and equipment purchased or donated to the corporate account are depreciated based on estimated useful lives using the straight-line method as follows:

Equipment	3-7 Years
Vehicles	5 Years
Buildings and Improvements	15-40 Years

Income Taxes

The Organization is exempt from Federal income taxes under IRS Code Section 501(c)3. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). Accordingly, no provision for income taxes has been made in the accompanying consolidated financial statements. The Organization follows FASB ASC 740-10, Accounting for Uncertainty in Income Taxes, and management has determined there are no material uncertain tax positions.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Leases

The Organization accounts for leases in accordance with FASB ASC 842, Leases. Right-of-use (“ROU”) assets and related lease liabilities are recognized for all leases with terms greater than 12 months. Leases are classified as either finance or operating, with classification affecting the timing of expense recognition. Short-term leases with terms of 12 months or less are excluded from recognition on the statement of financial position.

Lease assets represent the Organization’s right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. ROU assets and liabilities are measured at the present value of lease payments over the lease term, using the implicit rate when readily determinable or otherwise a risk-free rate. Lease expense for operating leases is recognized on a straight-line basis over the lease term.

The Organization has elected certain practical expedients under ASC 842, including the short-term lease exemption and the election not to separate lease and nonlease components.

Allocated Costs

The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support service are allocated directly according to their natural expenditure classification.

Other expenses that are common to several functions are allocated using various allocation methods as follows:

- Personnel is based on functions performed by staff.
- Travel is based on program/service which directly benefits by such travel costs and/or percentages derived from staffing allocations.
- Occupancy costs are based primarily on utilization.
- Phone is based primarily on number of lines and history of long distance charges.
- Printing/Supplies are based primarily on utilization.

The Organization maintains a negotiated indirect cost rate agreement (NICRA) with the U.S. Department of Health and Human Services. The approved predetermined rate for the fiscal years ended August 31, 2025 and 2024 was 12.30% of direct salaries and wages including all fringe benefits. The rate is applied to all applicable federal and non-federal awards to recover allowable administrative and facility costs. The Organization reviews the indirect cost allocation annually and submits rate adjustments to the cognizant agency as required.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition

The Organization recognizes revenue in accordance with ASC 958-605, *Not-for-Profit Entities – Revenue Recognition*, and ASC 606, *Revenue from Contracts with Customers*, depending on the nature of the underlying transaction.

Contributions and Grants (ASC 958-605):

The Organization receives grants and contributions from federal, state, and local governments; foundations; and private donors. These agreements are evaluated to determine whether they represent conditional or unconditional contributions. Governmental and private grants that contain both (1) a barrier that must be overcome (such as allowable-cost requirements) and (2) a right of return or release of assets are considered conditional contributions. Revenue from these awards is recognized as conditions are met, generally as allowable costs are incurred under the terms of the grant.

Most of the Organization's federal and state program awards, including Head Start, LIHEAP, WIC, Weatherization, housing programs, and other cost-reimbursement grants, meet the definition of conditional contributions. Amounts received before the conditions have been met are recorded as refundable grant advances. Donor-restricted contributions are recorded as net assets with donor restrictions and released from restriction when the applicable time or purpose restriction has been satisfied.

Noncash contributions such as donated space, commodities, and professional services are recognized at estimated fair value on the date received, provided they meet the criteria for recognition under ASC 958-605.

Exchange Transactions (ASC 606):

Certain revenues earned by the Organization are accounted for as exchange transactions under ASC 606. These arrangements include tenant rental income. Revenue is recognized when the related performance obligation is satisfied. Rental income is recognized over the term of the lease as housing services are provided. The transaction price is based on the consideration expected to be received and does not include significant variable consideration.

Other Income:

Other income consists primarily of interest income and miscellaneous receipts and is recognized as earned. Gains and losses on the sale of capital assets are recognized when control transfers to the buyer.

3. CONCENTRATION OF CREDIT RISK

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Organization's deposits may not be returned to it.

At August 31, 2025, the carrying amount of the Organization's deposits including certificates of deposit was \$4,492,596.22. The bank balance was held at four banks resulting in a concentration of credit risk. The bank balance was \$4,596,167.64. Of the bank balance, \$352,388.71 was covered by FDIC insurance, \$4,138,955.53 was secured by a letter of credit, and \$104,823.40 was held in escrow by the Missouri Housing Development Commission.

3. CONCENTRATION OF CREDIT RISK (Continued)

At August 31, 2024, the carrying amount of the Organization's deposits including certificates of deposit was \$3,814,167.69. The bank balance was held at four banks resulting in a concentration of credit risk. The bank balance was \$3,890,228.05. Of the bank balance, \$386,451.75 was covered by FDIC insurance, \$3,414,137.36 was secured by a letter of credit, and \$89,638.94 was held in escrow by the Missouri Housing Development Commission.

4. RECEIVABLES, NET

Grant and contracts receivable at August 31, 2025 and 2024, consist of amounts due under the following grants and programs:

	2025	2024
Grants Receivable:		
Head Start	\$ 324,996.36	\$ 146,839.33
Early Head Start Expansion	62,581.85	38,799.50
Early Head Start – Federal	66,029.95	66,029.95
Early Head Start – State	125,931.66	57,645.46
Head Start – USDA	11,228.10	8,883.29
CHDO Operating Grant	0.00	28,603.02
CSBG FY23	0.00	20,864.39
CSBG FY24	74,122.37	48,480.80
CSBG FY25	26,969.84	0.00
SkillUp	1,603.08	6,761.38
Skill Up FNS	15,825.36	9,610.94
SPIRE	0.00	2,567.87
Spire Home Repair	0.00	6,389.61
Weatherization	0.40	19,224.43
Weatherization - LIHEAP	65,291.70	62,549.14
Weatherization Infrastructure	60,944.94	53,557.46
Every Readiness LILAC	7,817.50	0.00
Every Missouri Metro	2,582.81	4,365.38
Every Missouri West	33,516.92	25,953.37
Empire Gas Company	7,549.96	424.81
Total Grants Receivable	<u>886,992.80</u>	<u>607,550.13</u>
Accounts Receivable:		
Tenant Receivables	\$ 634.19	\$ 1,569.00
Springridge Highlands Fee	(985.03)	15.98
Other Miscellaneous	<u>504.00</u>	<u>12,890.85</u>
Total Accounts Receivable	<u>153.16</u>	<u>14,475.83</u>
Net Receivables	<u>\$ 887,145.96</u>	<u>\$ 622,025.96</u>

Accounts receivable are stated at unpaid balances. A majority of accounts receivable at August 31, 2025 and 2024, are due from federal and state government agencies or their pass-through entities. Historically, the Organization has collected substantially all such amounts, and management evaluates the collectability of receivables based on historical experience, grantor relationships, and other relevant factors. Based on this evaluation, management considers all receivables to be fully collectible at August 31, 2025 and 2024, and therefore no allowance for doubtful accounts has been recorded.

5. PROMISES TO GIVE

Unconditional promises to give at August 31, 2025 and 2024, consist of the following:

	2025	2024
Contributions Due within one year	\$ 0.00	\$ 50,000.00
Contributions Due within one to five years	<u>0.00</u>	<u>150,000.00</u>
Total Promises to Give	0.00	200,000.00
Less Present Value Discount	<u>(0.00)</u>	<u>(96,794.51)</u>
Net Promises to Give	<u>\$ 0.00</u>	<u>\$ 103,205.49</u>

The present value of long-term promises to give is calculated using a discount rate based on Treasury yields in effect at the time the promises were made. The components of net promises to give presented in the consolidated statements of financial position are as follows:

Present Value Presentation:

Current Portion	\$ 0.00	\$ 35,913.10
Long Term Portion	<u>0.00</u>	<u>67,292.39</u>
Net Promises to Give	<u>\$ 0.00</u>	<u>\$ 103,205.49</u>

During the current fiscal year, the Organization was notified by Evergy (formerly KCPL) that it will not remit the final two scheduled payments of \$50,000.00 each under its original ten-year pledge. Evergy reported that, due to changes in Weatherization program funding, it elected to front-load its remaining commitments to the Missouri Community Action State Association, which will in turn allocate funds to agencies based on their estimated needs. Accordingly, the remaining \$100,000.00 previously expected under the pledge is no longer collectible and, because the pledge was recognized in prior periods, in accordance with ASC 958-310, has been removed from promises to give and the write-off has been recorded as bad debt expense, consistent with the Organization's policy for subsequent-period collectability adjustments.

6. INVENTORY

Inventory consists of weatherization materials and work in progress. Inventory is stated at the lower of cost or net realizable value ("NRV") in accordance with ASC 330, Inventory. Cost is determined using the first-in, first-out (FIFO) method and includes the purchase price of materials, direct labor, and certain indirect costs that are allocable to construction activities. Indirect costs may include payroll-related costs, insurance, and other program-related expenditures that are directly attributable to the weatherization of homes.

Inventory consists of the following at August 31, 2025 and 2024:

	2025	2024
Weatherization Materials	\$ 16,464.64	\$ 23,275.04
Weatherization Work In Progress	<u>25,996.71</u>	<u>22,211.04</u>
Total Inventory	<u>\$ 42,461.35</u>	<u>\$ 45,486.08</u>

7. CAPITAL ASSETS, NET

Following are the changes in capital assets for the year ended August 31, 2025:

	Balance 8/31/2024	Additions	Retirements	Balance 8/31/2025
Capital Assets not being depreciated				
Land	\$ 170,380.79	\$ -	\$ -	\$ 170,380.79
Other Capital Assets				
Buildings and Improvements	7,845,060.23	167,767.00	-	8,012,827.23
Equipment	73,134.85	-	-	73,134.85
Vehicles	574,646.04	-	-	574,646.04
Total Other Capital Assets	8,492,841.12	167,767.00	-	8,660,608.12
Accumulated Depreciation				
Buildings and Improvements	(3,340,948.74)	(277,631.81)	-	(3,618,580.55)
Equipment	(54,850.30)	(7,101.70)	-	(61,952.00)
Vehicles	(316,707.15)	(69,613.28)	-	(386,320.43)
Total Accumulated Depreciation	(3,712,506.19)	(354,346.79)	-	(4,066,852.98)
Total Net Capital Assets	\$ 4,950,715.72	\$ (186,579.79)	\$ -	\$ 4,764,135.93

Following are the changes in capital assets for the year ended August 31, 2024:

	Balance 8/31/2023	Additions	Retirements	Balance 8/31/2024
Capital Assets not being depreciated				
Land	\$ 170,380.79	\$ -	\$ -	\$ 170,380.79
Other Capital Assets				
Buildings and Improvements	7,782,458.83	62,601.40	-	7,845,060.23
Equipment	73,134.85	-	-	73,134.85
Vehicles	464,477.44	151,842.60	(41,674.00)	574,646.04
Total Other Capital Assets	8,320,071.12	214,444.00	(41,674.00)	8,492,841.12
Accumulated Depreciation				
Buildings and Improvements	(3,056,209.44)	(277,742.57)	-	(3,333,952.01)
Equipment	(54,569.51)	(7,277.52)	-	(61,847.03)
Vehicles	(306,700.12)	(51,681.03)	41,674.00	(316,707.15)
Total Accumulated Depreciation	(3,417,479.07)	(336,701.12)	41,674.00	(3,712,506.19)
Total Net Capital Assets	\$ 5,072,972.84	\$ (122,257.12)	\$ -	\$ 4,950,715.72

8. REFUNDABLE GRANT ADVANCES

Refundable grant advances at August 31, 2025 and 2024 consist of grant funds received in advance of allowable expenditures for specific programs. These amounts represent obligations to the respective grantors until the Organization incurs qualifying costs under the terms of each award. Refundable advances also include amounts received from the Employee Retention Credit (ERC) that will be returned to applicable grants and treated as program income once the required compliance period has expired. Amounts not yet earned are recorded as refundable advances on the consolidated statements of financial position.

8. REFUNDABLE GRANT ADVANCES (Continued)

	2025	2024
LIHEAP	\$ 1,385,590.37	\$ 949,222.90
LIHEAP ARPA	0.00	19,806.27
Emergency Weatherization Support	42,171.89	0.00
Spire	12.43	0.00
ERC Tax Credit	<u>1,635,368.22</u>	<u>1,641,368.22</u>
	<u>\$ 3,063,142.91</u>	<u>\$ 2,610,397.39</u>

9. NOTES PAYABLE

The Organization signed an agreement dated August 1, 2017 with Community Bank of Marshall, Missouri to refinance the Richmond facility construction loan which requires 144 monthly payments of \$1,916.13, payable through July 31, 2029, including interest of 8.00%. This note is secured with the building constructed. The balance on this note at August 31, 2025 and 2024, is \$81,149.06 and \$99,616.47, respectively.

The Organization signed an agreement dated October 24, 2006, with USDA Rural Development, to purchase and renovate a building in Marshall, Missouri, to be used as Head Start classrooms. The note is payable annually with 4.375% interest, payable through October 24, 2026. The promissory note is secured by the building. The balance on the note at August 31, 2025 and 2024, is \$30,437.14 and \$49,327.46, respectively.

The following is a summary of changes in notes payable for the year ended August 31, 2025:

	Principal August 31, 2024	Principal Received (Paid)	Principal August 31, 2025	Interest Paid
<u>Obligations:</u>				
Richmond Refinance	\$ 99,616.47	\$ (18,467.41)	\$ 81,149.06	\$ 5,440.63
Marshall HS – USDA 1	<u>49,327.46</u>	<u>(18,890.32)</u>	<u>30,437.14</u>	<u>1,643.68</u>
	<u>\$ 148,943.93</u>	<u>\$ (37,357.73)</u>	<u>\$ 111,586.20</u>	<u>\$ 7,084.31</u>

The following is a summary of changes in notes payable for the year ended August 31, 2024:

	Principal August 31, 2023	Principal Received (Paid)	Principal August 31, 2024	Interest Paid
<u>Obligations:</u>				
Richmond Refinance	\$ 117,413.52	\$ (17,797.05)	\$ 99,616.47	\$ 5,196.51
Marshall HS – USDA 1	<u>66,293.64</u>	<u>(16,966.18)</u>	<u>49,327.46</u>	<u>3,567.82</u>
	<u>\$ 183,707.16</u>	<u>\$ (34,763.23)</u>	<u>\$ 148,943.93</u>	<u>\$ 8,764.33</u>

The schedule of maturities of notes payable is as follows:

<u>Year Ending August 31:</u>	<u>Amount</u>
2026	\$ 38,733.80
2027	31,724.02
2028	21,479.04
2029	<u>19,649.34</u>
Total	<u>\$ 111,586.20</u>

10. LEASES

The Organization has obligations as a lessee for office equipment and classroom space under noncancelable lease agreements with initial terms greater than one year. These leases are classified as either operating or finance leases. Many of the Organization's leases include renewal options ranging from two to five years; however, since management is not reasonably certain to exercise these options, they are excluded from the lease term and related lease liabilities. Short-term leases with terms of 12 months or less are not recorded as right-of-use assets or lease liabilities.

The Organization's leases do not include termination options for either party or restrictive financial or other covenants. Lease payments include fixed amounts and, for certain office leases, variable payments related to the Organization's proportionate share of property taxes, insurance, and common area maintenance. Variable lease payments are not included in the measurement of lease liabilities and are recognized as expense in the period incurred.

Right-of-use assets, net are presented separately on the consolidated statement of financial position and lease liabilities are presented separately on the consolidated statement of financial position as current and long-term lease liabilities.

Significant Judgments and Assumptions

Lease liabilities are measured at the present value of future minimum lease payments using the implicit interest rate in each lease when readily determinable; otherwise, the Organization uses a risk-free rate based on the remaining lease term at lease commencement. The lease term includes noncancelable periods and excludes renewal options unless management is reasonably certain the option will be exercised. Variable lease payments, including shared maintenance costs, are excluded from the lease liability and recognized as expense as incurred.

Policy Elections

The Organization has elected the short-term lease exemption and does not record ROU assets or lease liabilities for leases with original terms of 12 months or less. The Organization has also elected the practical expedient to not separate lease and non-lease components for all asset classes.

Lease Expense

	2025	2024
Finance Lease Expense		
Amortization of ROU assets	\$ 18,510.48	\$ 18,510.48
Interest on lease liabilities	335.88	520.98
Operating Lease Expense	27,700.00	41,280.00
Short-Term Lease Expense	54,593.00	52,993.00
Total Lease Expense	<u>\$ 101,139.36</u>	<u>\$ 113,304.46</u>

Other Information

Cash paid for amounts included in the measurement of lease liabilities:

	2025	2024
Operating cash flows from finance leases (interest)	\$ 351.53	\$ 495.67
Financing cash flows from finance leases (principal)	18,110.23	17,687.58
Operating cash from operating leases	27,700.00	41,280.00

10. LEASES (Continued)

ROU Assets obtained in exchange for new finance lease liabilities	\$ 0.00	\$ 11,082.52
ROU Assets obtained in exchange for new operating lease liabilities	0.00	0.00

Other information related to leases is as follows:

Lease term (in years) and discount rate:		
Weighted-average remaining lease term, finance leases	1.02	1.73
Weighted-average remaining lease term, operating leases	3.33	3.87
Weighted-average discount rate, finance leases	2.43%	1.58%
Weighted-average discount rate, operating leases	3.94%	3.66%

Right to Use Assets

	2025	2024
Beginning ROU, Net	\$ 109,037.17	\$ 154,094.36
Additions of ROU Assets	0.00	11,361.03
Less Accumulated Amortization	<u>(43,695.03)</u>	<u>(56,418.22)</u>
Ending ROU, Net	<u>\$ 65,342.14</u>	<u>\$ 109,037.17</u>

The maturities of lease liabilities as of August 31, 2025 were as follows:

	Finance	Operating
Year ending August,		
2026	\$ 8,382.00	\$ 18,000.00
2027	2,228.08	18,000.00
2028	0.00	18,000.00
2029	<u>0.00</u>	<u>6,000.00</u>
Total lease payments	10,610.08	60,000.00
Less: Present Value Discount	<u>(186.90)</u>	<u>(3,674.90)</u>
Total Lease Liability	10,423.18	56,325.10
Less Current Portion	<u>(8,222.66)</u>	<u>(24,351.73)</u>
Total Long Term Lease Liability	<u>\$ 2,200.52</u>	<u>\$ 31,973.37</u>

11. NET ASSETS

Net assets without donor restrictions

Net assets without donor restrictions consist of resources available to support the Organization’s operations and programs and are not subject to donor-imposed stipulations. This category also includes the Organization’s assets subject to regulatory or compliance requirements arising from governmental funding agreements.

Certain housing properties constructed, rehabilitated, or acquired with funding from the HOME Investment Partnerships Program and the Missouri Housing Development Corporation programs are subject to long-term affordability, resale, or occupancy restrictions during specified compliance periods. These restrictions are imposed by governmental agencies and represent regulatory requirements rather than donor-imposed restrictions as defined under ASC 958. Accordingly, the related assets are included within net assets without donor restrictions.

A breakout of net assets without donor restrictions as of August 31, 2025 and 2024 is as follows:

	2025	2024
Undesignated Operating Net Assets	\$ 5,170,803.73	\$ 5,014,634.89
Sunshine Estates Net Book Value (Restrictions Expire July 10, 2027)	457,311.43	498,602.34
Dreamer’s Estates Net Book Value (Restrictions Expire October 1, 2029)	<u>307,997.14</u>	<u>333,486.55</u>
Total Net Assets without Donor Restrictions	<u>\$ 5,936,112.30</u>	<u>\$ 5,846,723.78</u>

Reclassification of Net Assets

During the year ended August 31, 2025, the Organization reviewed the classification of certain housing properties that had previously been reported as net assets with donor restrictions. Management determined that these restrictions arise from governmental regulatory and compliance requirements rather than donor-imposed restrictions under ASC 958. Accordingly, these assets have been reclassified to net assets without donor restrictions. Certain amounts in the 2024 comparative financial statements have been reclassified to conform to the current-year presentation. These reclassifications had no effect on total net assets or the change in net assets for either period presented.

11. NET ASSETS (Continued)

Net assets with donor restrictions

Net assets with donor restrictions consist of donations of cash received & restricted to use and promises to give. Below is a detailed list of net assets by donor restriction:

	2025	2024
HUD – Housing Grant Payments	\$ 144,479.83	\$ 115,546.15
AWARE Program Donations	572.54	420.00
Head Start Donations	77,185.71	110,333.25
Missouri American Water Donations	3,095.31	18,622.25
Help Now Restricted by County	2,899.32	3,693.41
School Supplies Restricted by County	0.00	2,962.92
Family Support Restricted by County	1,591.71	4,809.90
Local Direct Services Donations	5,222.42	277.42
Helping Hands	3,868.96	5,208.25
Empire Gas Company	(25.00)	0.00
Lexington Ministerial Alliance	1,685.80	1,857.37
KCP&L – Evergy	121,249.12	202,344.61
HEAT	<u>66.63</u>	<u>2,714.29</u>
Total Net Assets with Donor Restrictions	<u>\$ 361,892.35</u>	<u>\$ 468,789.82</u>

12. LIQUIDITY

The Organization regularly monitors liquidity required to meet its operating needs and other commitments. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents, certain certificates of deposits, and certain receivables.

For purposes of analyzing resources available to meet general expenditures over a one year period, the Organization considers conduct of services undertaken to support program activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next year, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by resources restricted by grantors or donors.

Financial assets available for general expenditure, that is, without donor or other restrictions or designations limiting their use, within twelve months of the statement of financial position date, comprise the following.

	2025	2024
Cash and Cash Equivalents – Unrestricted	\$ 4,492,996.22	\$ 3,814,167.69
Accounts Receivable, Net	887,145.96	622,025.96
Promises to Give, Net	0.00	103,205.49
Less: Cash Received by Grants in Advance	(3,063,142.91)	(2,610,397.39)
Less: Cash Received with Donor Restrictions	<u>(361,892.35)</u>	<u>(468,789.82)</u>
Total Liquidity	<u>\$ 1,955,106.92</u>	<u>\$ 1,460,211.93</u>

13. COMPENSATED ABSENCES

Employees earn annual leave based upon the number of years of service and hours worked.

Upon initial eligibility $\frac{1}{2}$ hour for every 20 hours paid.

After 1 year service $\frac{3}{4}$ hours for every 20 hours paid.

After 3 years service 1 hour for every 20 hours paid.

After 5 years service $1\frac{1}{4}$ hours for every 20 hours paid.

After 7 years service $1\frac{1}{2}$ hours for every 20 hours paid.

After 10 years service $1\frac{3}{4}$ hours for every 20 hours paid.

After 15 years service 2 hours for every 20 hours paid.

After 20 years service $2\frac{1}{4}$ hours for every 20 hours paid.

After 30 years service $2\frac{1}{2}$ hours for every 20 hours paid.

Maximum accumulation of annual leave for non-exempt employees is 100 hours and employees are not allowed to carryover more than 40 hours to any new fiscal year. Exempt employees do not have a maximum accumulation of annual leave. Exempt employees are not allowed to carryover more than 60 hours to any new fiscal year. Employees earn 2 hours of sick leave per 20 hours paid. Employees may accumulate up to 480 hours of sick leave. Accumulated sick leave is not paid to terminated employees.

The Organization determines a liability for compensated absences when the following conditions are met:

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

In accordance with the above criteria, the Organization has accrued a liability for vacation pay which has been earned, but not taken, by Organization employees; however, the Organization has not accrued a liability for sick leave earned, but not taken, by Organization employees, in accordance with guidance provided by FASB ASC 710-10-25-7, the amounts cannot be reasonably estimated at this time.

14. EMPLOYEE BENEFIT PLANS

The Organization sponsors a tax-deferred 403(b) retirement plan available to all eligible employees upon hire. Under the plan, the Organization matches 50% of an employee's elective deferral, up to a maximum employer match ranging from 4% to 5.5% of eligible compensation, depending on the employee's total years of service. Employer contributions are made in accordance with the plan document and vest immediately. Total contributions made by the Organization into the plan on behalf of the employees for the years ended August 31, 2025 and 2024 was \$83,766.34 and \$102,864.30, respectively.

15. IN-KIND CONTRIBUTIONS

The Organization receives contributed goods, services, and facilities, in support of its programs. In-kind contributions are recognized when they meet the criteria for recognition under ASC 958-605, which requires that the contributed goods or services (1) create or enhance non-financial assets, or (2) require specialized skills, are provided by individuals possessing those skills, and would otherwise need to be purchased by the Organization.

- *Valuation of Contributed Facilities (Donated Space):* Contributed use of facilities is valued based on market rental rates for comparable properties in the geographic area at the time of donation, considering property type, condition, and location. Amounts recognized represent the estimated fair rental value of the space used during the period.
- *Valuation of Contributed Professional Services:* Contributed professional services are valued at the standard hourly rates charged by the providers or at market rates for similar services within the region when provider rates are not available. Professional services recognized consist of services that require specialized skills and would have been purchased if not donated.
- *Valuation of Supplies and Materials:* Donated materials and supplies are valued at the estimated acquisition cost or fair value at the date of receipt, generally using published values or vendor price lists, depending on the program.

The Organization does not record the value of contributed services that do not require specialized skills, such as general volunteer time, in accordance with U.S. generally accepted accounting principles (GAAP). In-kind contributions recognized for the Head Start program are summarized as follows:

For the Years Ended August 31, 2025 and 2024:

	2025	2024
Non-professional Volunteers	\$ 1,876,013.07	\$ 1,345,337.87
Professional Volunteers	27,303.77	214,937.76
Space	103,708.80	103,708.80
Travel	12,716.66	8,072.78
Supplies	<u>12,497.05</u>	<u>17,213.69</u>
Total Program In-Kind	2,032,239.35	1,689,270.90
Not Recognized Under GAAP	<u>(1,876,013.07)</u>	<u>(1,345,337.87)</u>
Total In-Kind	<u>\$ 156,226.28</u>	<u>\$ 343,933.03</u>

16. **REAL ESTATE JOINT VENTURES**

The Organization, through its affiliated entity MVHR Development Inc. (“MVHR”) or directly, holds general partner interests in several limited partnerships that own and operate affordable housing developments across Missouri. These general partner interests convey certain governance and compliance responsibilities but do not provide the Organization or MVHR with significant ownership, financial exposure, or substantive economic returns. The limited partners hold between 99.49% and 99.99% of the ownership interests in each partnership, and the Organization’s direct or indirect ownership interests range from 0.01% to 0.51%, with capital contributions of \$0 to \$100.

A summary of these joint venture arrangements is as follows:

Huntington Heights, L.P.

Owens and operates an eleven-unit affordable housing development in Knob Noster, Missouri. MVHR serves as general partner and holds a 0.051% ownership interest; the limited partners hold 99.95%. The Organization’s capital contribution was \$100.

Olsen West Senior, L.P.

Owens and operates a fifty-two-unit affordable housing development in Sedalia, Missouri. MVHR serves as general partner and holds a 0.051% ownership interest; the limited partners hold 99.95%. The Organization’s capital contribution was \$100.

Hawthorne Senior Housing, L.P.

Owens and operates a thirty-six-unit affordable housing development in Warrensburg, Missouri. MVHR serves as general partner and holds a 0.51% ownership interest; the limited partners hold 99.49%. The Organization’s capital contribution was \$100.

Westport Marshall, L.P. (Westport Gardens)

Owens and operates a thirty-six-unit affordable housing development in Marshall, Missouri. MVHR serves as general partner and holds a 0.01% ownership interest; the limited partners hold 99.99%. The Organization made no capital contribution.

Westport Village Marshall, L.P.

Owens and operates a twenty-four-unit senior housing development in Marshall, Missouri. MVHR serves as general partner and holds a 0.01% ownership interest; the limited partners hold 99.99%. The Organization made no capital contribution.

Springridge Highlands, L.P.

Owens and operates a fifty-two-unit affordable housing development in Warrensburg, Missouri. The Organization serves as general partner and holds a 0.01% ownership interest; the limited partners hold 99.99%. The Organization made no capital contribution.

These general partner interests are not recorded in the Organization’s consolidated financial statements because the ownership percentages and related economic interests are insignificant, resulting in an immaterial impact on the Organization’s financial position, changes in net assets, and cash flows. Additionally, the Organization does not have substantive financial exposure to the liabilities of these partnerships beyond its nominal capital contributions. Accordingly, the equity method of accounting is not applied.

17. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Such audits could result in disallowances of expenditures. The ultimate costs of any such disallowances cannot be reasonably determined at this time. However, management believes that any such adjustments, if required, would not have a material effect on the consolidated financial statements.

18. CONCENTRATION OF RISK

The Organization receives substantial revenue in the form of Federal and State grants. The effect on the Organization's ability to continue operations if these funding sources were lost or cancelled is unknown.

In addition, a majority of the Organization's receivables are from governmental sources. Management believes this concentration does not expose the Organization to significant credit risk, as substantially all such receivables have historically been collected.

19. SUBSEQUENT EVENTS

The Organization evaluated events and transactions occurring subsequent to August 31, 2025 through January 16, 2026, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements.

SUPPLEMENTARY INFORMATION

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2025

Program Year End Function CFDA	Head Start - PA20	Head Start - PA22	HS - Early Head Start T &TA	Early Head Start- Federal	Early Head Start Expansion	T & TA Expansion/ChildCare	Early Head Start - State	Early Head Start - State
	8/31/2025	8/31/2025	8/31/2025	8/31/2025	8/31/2025	8/31/2025	6/30/2025	6/30/2026
	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood	Early Childhood
	93.600	93.600	93.600	93.600	93.600	93.600	N/A	N/A
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ 43,969.00	\$ 5,106,003.00	\$ 3,948.00	\$ 246,601.00	\$ 796,249.00	\$ 14,913.00	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	698,978.41	125,936.94
Local	-	-	-	-	-	-	-	-
Local - Non Cash	-	1,611,244.95	-	161,732.32	259,262.08	-	-	-
Other Income	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Total Revenues and Gains	<u>43,969.00</u>	<u>6,717,247.95</u>	<u>3,948.00</u>	<u>408,333.32</u>	<u>1,055,511.08</u>	<u>14,913.00</u>	<u>698,978.41</u>	<u>125,936.94</u>
Expenses								
Salary	-	3,023,463.10	-	102,194.28	333,187.99	-	309,763.45	60,296.56
Salary Non-Cash	-	1,561,209.79	-	160,527.61	181,579.44	-	-	-
Fringe	-	641,896.68	-	23,434.80	66,825.38	-	64,250.11	12,281.12
Advertising/Public Relations	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-
Bad Debts	-	-	-	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-	-
Building Repair & Maintenance	-	233,627.85	-	55,259.38	36,971.46	-	26,695.87	4,799.50
Client Assistance	-	29,432.26	-	10.95	41.58	-	48.94	-
Communications	-	29,788.49	-	1,487.77	3,181.05	-	3,169.48	485.12
Computer Expense	-	124,001.88	-	4,340.59	19,725.81	-	11,586.90	2,075.55
Contractual/Consultant Expense	-	28,600.02	-	1,583.43	1,398.08	-	-	-
Day Care Providers	-	-	-	-	193,250.53	-	168,575.49	35,232.51
Depreciation Expense	-	-	-	-	-	-	-	-
Dues and Subscriptions	499.00	23,561.14	-	333.18	1,236.35	499.00	1,509.25	45.53
Indirect Cost	-	450,839.25	-	15,452.37	49,201.65	-	46,003.67	8,927.05
Insurance & Taxes	-	31,615.17	-	4,225.66	4,787.10	-	3,814.51	-
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	-	23,634.59	-	261.07	2,100.99	966.95	1,727.85	-
Postage & Printing	-	17,450.65	-	93.84	1,726.69	-	1,364.56	26.67
Space Cost	250.00	329,162.53	-	26,167.56	58,272.13	-	46,282.01	1,728.45
Space Non-Cash	-	28,600.00	-	-	75,108.80	-	-	-
Staff Development	19,574.34	3,509.88	1,735.91	271.29	329.00	9,560.47	541.09	-
Supplies	7,904.04	78,575.63	123.28	6,859.31	17,729.20	657.27	10,645.23	38.88
Supplies Non-Cash	-	10,253.77	-	631.03	1,612.25	-	-	-
Transfers	-	-	-	-	-	-	-	-
Travel	15,741.62	36,843.88	2,088.81	4,625.52	6,284.01	3,229.31	3,000.00	-
Travel Non-Cash	-	11,181.39	-	573.68	961.59	-	-	-
Total Expenses	<u>43,969.00</u>	<u>6,717,247.95</u>	<u>3,948.00</u>	<u>408,333.32</u>	<u>1,055,511.08</u>	<u>14,913.00</u>	<u>698,978.41</u>	<u>125,936.94</u>
Increase (Decrease) in Net Assets	-	-	-	-	-	-	-	-
Net Assets, Beginning of the Year	-	-	-	-	-	-	-	-
Net Assets, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2025

Program Year End Function CFDA	Head Start - USDA	Head Start Donations	Community Services Block Grant FY24	Community Services Block Grant FY25	Skill Up TANF	Skill Up TANF	Skill Up FNS	Skill Up FNS
	8/31/2025	8/31/2025	9/30/2025	9/30/2026	5/31/2025	5/31/2026	9/30/2024	9/30/2025
	Early Childhood	Early Childhood	Community Services	Community Services	Employment	Employment	Employment	Employment
	10.558	N/A	93.569	93.569	93.558	93.558	10.561	10.561
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ 305,192.17	\$ -	\$ 620,129.20	\$ 26,969.84	\$ 106,164.92	\$ 1,603.08	\$ 761.32	\$ 20,000.00
Grant Revenue - State	-	-	-	-	-	-	-	-
Local	-	18,502.00	-	-	-	-	-	-
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Total Revenues and Gains	<u>305,192.17</u>	<u>18,502.00</u>	<u>620,129.20</u>	<u>26,969.84</u>	<u>106,164.92</u>	<u>1,603.08</u>	<u>761.32</u>	<u>20,000.00</u>
Expenses								
Salary	-	-	344,866.67	17,313.52	38,489.48	985.38	304.76	13,648.66
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	-	-	83,555.64	3,971.97	8,971.32	231.29	144.71	3,203.60
Advertising/Public Relations	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-
Bad Debts	-	-	-	-	-	-	-	-
Board Expense	-	-	1,342.89	-	-	-	-	-
Building Repair & Maintenance	-	-	8,466.37	-	319.43	-	29.04	151.96
Client Assistance	304,766.19	-	5,679.22	103.66	46,936.83	-	-	-
Communications	-	-	5,740.14	-	244.31	-	58.88	62.69
Computer Expense	-	-	23,593.24	1,078.03	1,079.93	87.65	113.08	397.54
Contractual/Consultant Expense	-	-	-	1,622.49	-	115.89	-	-
Day Care Providers	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Dues and Subscriptions	-	0.90	4,428.95	-	18.39	-	-	55.64
Indirect Cost	-	-	52,695.95	2,618.12	5,837.68	149.65	55.29	2,072.83
Insurance & Taxes	-	-	11,406.43	-	430.17	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Postage & Printing	-	-	4,161.99	0.02	214.93	4.19	9.83	39.83
Space Cost	-	-	36,713.61	204.63	808.23	29.03	40.99	243.08
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	-	-	8,473.10	-	833.06	-	-	16.07
Supplies	425.98	168.64	11,989.98	-	770.45	-	4.74	65.40
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	-	51,480.00	-	-	-	-	-	-
Travel	-	-	17,015.02	57.40	1,210.71	-	-	42.70
Travel Non-Cash	-	-	-	-	-	-	-	-
Total Expenses	<u>305,192.17</u>	<u>51,649.54</u>	<u>620,129.20</u>	<u>26,969.84</u>	<u>106,164.92</u>	<u>1,603.08</u>	<u>761.32</u>	<u>20,000.00</u>
Increase (Decrease) in Net Assets	-	(33,147.54)	-	-	-	-	-	-
Net Assets, Beginning of the Year	-	110,333.25	-	-	-	-	-	-
Net Assets, End of Year	<u>\$ -</u>	<u>\$ 77,185.71</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2025

Program Year End Function CFDA	Weatherization	WX Infrastructure	KCP&L - Every	Spire	Spire	Spire Home Repair	Spire Home Repair	Weatherization-
	8/31/2025	6/30/2027	8/31/2025	9/30/2024	9/30/2025	9/30/2024	9/30/2025	LIHEAP
	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization
	81.042	81.042	N/A	N/A	N/A	N/A	N/A	93.568
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ 329,650.97	\$ 283,680.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,582.86
Grant Revenue - State	-	-	-	-	-	-	-	-
Local	-	-	14,086.90	2,887.10	30,424.22	1,998.45	35,312.35	-
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	1,000.00	500.00	-	-	700.00	-	-	1,500.00
Interest Income	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Total Revenues and Gains	330,650.97	284,180.48	14,086.90	2,887.10	31,124.22	1,998.45	35,312.35	78,082.86
Expenses								
Salary	149,733.07	148,803.52	-	846.36	4,800.50	-	105.90	25,874.11
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	39,674.21	39,345.68	-	518.73	2,942.22	-	37.52	10,001.35
Advertising/Public Relations	37.50	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-
Bad Debts	-	-	67,292.39	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-	-
Building Repair & Maintenance	1,848.34	2,292.36	-	-	-	-	-	197.03
Client Assistance	63,497.65	37,607.52	27,890.00	1,354.10	21,273.56	1,998.45	34,351.29	33,939.28
Communications	568.96	727.07	-	-	-	-	-	179.80
Computer Expense	3,251.03	4,112.70	-	-	-	-	-	730.15
Contractual/Consultant Expense	-	811.25	-	-	-	-	-	-
Day Care Providers	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Dues and Subscriptions	616.77	184.46	-	-	-	-	-	0.47
Indirect Cost	23,297.10	23,142.36	-	167.91	952.36	-	17.64	4,412.69
Insurance & Taxes	15,312.41	5,848.71	-	-	-	-	-	35.49
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Postage & Printing	305.76	374.01	-	-	-	-	-	67.49
Space Cost	10,465.58	15,172.08	-	-	-	-	-	393.53
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	9,535.70	928.49	-	-	-	-	800.00	-
Supplies	1,983.28	(5,507.62)	-	-	1,155.58	-	-	778.92
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Travel	10,523.61	10,337.89	-	-	-	-	-	2,673.22
Travel Non-Cash	-	-	-	-	-	-	-	-
Total Expenses	330,650.97	284,180.48	95,182.39	2,887.10	31,124.22	1,998.45	35,312.35	79,283.53
Increase (Decrease) in Net Assets	-	-	(81,095.49)	-	-	-	-	(1,200.67)
Net Assets, Beginning of the Year	-	-	202,344.61	-	-	-	-	-
Net Assets, End of Year	\$ -	\$ -	\$ 121,249.12	\$ -	\$ -	\$ -	\$ -	\$ (1,200.67)

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2025

	Weatherization- LIHEAP	Every Missouri West GMOC	Every Missouri West GMOC	Every Metro	Every Metro	Every Readiness LILAC	Ameren UE	Liberty / Empire Gas Company
Program Year End	9/30/2025	8/31/2025	8/31/2026	8/31/2025	8/31/2026	12/31/2025	12/31/2025	12/31/2024
Function	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization
CFDA	93.568	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ 233,329.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-	-
Local	-	40,296.68	127,533.48	21,108.33	7,057.81	7,817.50	4,107.00	18,892.19
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Total Revenues and Gains	<u>233,329.70</u>	<u>40,296.68</u>	<u>127,533.48</u>	<u>21,108.33</u>	<u>7,057.81</u>	<u>7,817.50</u>	<u>4,107.00</u>	<u>18,892.19</u>
Expenses								
Salary	117,117.29	1,749.53	21,385.62	1,398.09	1,527.49	-	1,187.28	3,116.87
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	34,170.04	1,072.28	11,369.20	856.90	936.20	-	727.69	1,910.34
Advertising/Public Relations	37.50	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-
Bad Debts	-	-	-	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-	-
Building Repair & Maintenance	1,528.51	-	-	-	-	-	-	-
Client Assistance	48,375.08	36,248.81	77,163.23	18,513.97	3,258.40	7,817.50	1,952.55	13,272.53
Communications	339.49	-	-	-	-	-	-	-
Computer Expense	2,431.53	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	-	-	-	-	-	-	-
Day Care Providers	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Dues and Subscriptions	14.92	-	-	-	-	-	-	-
Indirect Cost	18,608.33	347.09	4,028.84	277.37	303.03	-	235.54	618.35
Insurance & Taxes	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Postage & Printing	208.74	-	-	-	-	-	-	-
Space Cost	1,851.75	-	-	-	-	-	-	-
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	102.02	-	-	-	-	-	-	-
Supplies	2,123.63	878.97	13,586.59	62.00	1,032.69	-	3.94	-
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Travel	5,220.20	-	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-	-
Total Expenses	<u>232,129.03</u>	<u>40,296.68</u>	<u>127,533.48</u>	<u>21,108.33</u>	<u>7,057.81</u>	<u>7,817.50</u>	<u>4,107.00</u>	<u>18,918.09</u>
Increase (Decrease) in Net Assets	1,200.67	-	-	-	-	-	-	(25.90)
Net Assets, Beginning of the Year	-	-	-	-	-	-	-	-
Net Assets, End of Year	<u>\$ 1,200.67</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (25.90)</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2025

Program Year End Function CFDA	Liberty / Empire Gas Company	CHDO Operating West	Sunshine Estates	Dreamers' Estates	LIHEAP	LIHEAP	LIHEAP ARPA	Family Empowerment	
	12/31/2025 Weatherization	10/19/2024 Housing	8/31/2025 Housing	8/31/2025 Housing	9/30/2024 Emergency	9/30/2025 Emergency	9/30/2025 Emergency	8/31/2025 Emergency	
	N/A	14.239	N/A	N/A	93.568	93.568	93.568	N/A	
Revenues and Gains									
Contributions									
Grant Revenue - Federal	\$ -	\$ 1,199.32	\$ -	\$ -	\$ 289,914.58	\$ 1,276,941.95	\$ 19,806.27	\$ -	
Grant Revenue - State	-	-	-	-	-	-	-	-	
Local	65,733.96	-	54,842.00	28,668.00	-	-	-	1,000.00	
Local - Non Cash	-	-	-	-	-	-	-	-	
Other Income	-	-	2,124.13	125.00	-	-	-	-	
Interest Income	-	-	895.54	252.12	-	-	-	-	
Indirect Cost	-	-	-	-	-	-	-	-	
Total Revenues and Gains	65,733.96	1,199.32	57,861.67	29,045.12	289,914.58	1,276,941.95	19,806.27	1,000.00	
Expenses									
Salary	6,299.84	658.50	-	-	7,910.50	192,529.74	9,742.81	-	
Salary Non-Cash	-	-	-	-	-	-	-	-	
Fringe	3,861.20	409.46	-	-	1,653.51	39,342.53	1,973.19	-	
Advertising/Public Relations	-	-	74.76	76.29	-	-	-	-	
Amortization	-	-	-	-	-	-	-	-	
Bad Debts	-	-	-	-	-	-	-	-	
Board Expense	-	-	-	-	-	-	-	-	
Building Repair & Maintenance	-	-	3,345.08	2,141.29	96.76	1,885.13	58.08	-	
Client Assistance	54,322.22	-	-	-	276,528.06	985,259.22	7,812.94	144.29	
Communications	-	-	435.08	58.74	57.07	1,788.66	167.75	-	
Computer Expense	-	-	539.91	289.33	652.56	5,859.11	160.33	-	
Contractual/Consultant Expense	-	-	-	-	-	521.52	-	-	
Day Care Providers	-	-	-	-	-	-	-	-	
Depreciation Expense	-	-	34,277.11	21,159.71	-	-	-	-	
Dues and Subscriptions	-	-	7,324.65	3,857.66	-	7,493.12	-	-	
Indirect Cost	1,249.80	131.36	-	-	1,176.37	28,520.28	1,441.07	-	
Insurance & Taxes	-	-	11,652.30	7,136.89	1,699.82	-	-	-	
Interest Expense	-	-	-	-	-	-	-	-	
Management Fees	-	-	13,803.05	9,613.08	-	-	-	-	
Miscellaneous	-	-	(4,651.00)	(4,222.39)	-	-	-	-	
Postage & Printing	-	-	236.23	162.33	-	7,684.66	(1,706.03)	-	
Space Cost	-	-	5,196.37	1,753.67	124.93	4,278.32	81.96	-	
Space Non-Cash	-	-	-	-	-	-	-	-	
Staff Development	-	-	316.99	316.99	-	77.04	7.12	-	
Supplies	-	-	8,057.65	5,098.03	-	1,504.45	26.85	-	
Supplies Non-Cash	-	-	-	-	-	-	-	-	
Transfers	-	-	-	-	-	-	-	-	
Travel	-	-	474.88	371.89	15.00	198.17	40.20	-	
Travel Non-Cash	-	-	-	-	-	-	-	-	
Total Expenses	65,733.06	1,199.32	81,083.06	47,813.51	289,914.58	1,276,941.95	19,806.27	144.29	
Increase (Decrease) in Net Assets	0.90	-	(23,221.39)	(18,768.39)	-	-	-	855.71	
Net Assets, Beginning of the Year	-	-	628,092.41	382,585.26	-	-	-	-	
Net Assets, End of Year	\$ 0.90	\$ -	\$ 604,871.02	\$ 363,816.87	\$ -	\$ -	\$ -	\$ 855.71	

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2025

Program Year End Function CFDA	Ray Now Childrens	Local Direct Service	Chariton County	Johnson County	Lafayette County	HEAT	Carroll County	Chariton County Help	
	8/31/2025	9/30/2025	School Supplies	School Supplies	School Supplies	8/31/2025	Helping Hands	Now	
	Emergency	Emergency	8/31/2025	8/31/2025	8/31/2025	Emergency	8/31/2025	8/31/2025	
	N/A	N/A	Emergency	Emergency	Emergency	N/A	Emergency	Emergency	
			N/A	N/A	N/A	N/A	N/A	N/A	
Revenues and Gains									
Contributions									
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-	-	-
Local	1,500.00	4,945.00	-	475.00	-	3,800.00	1,495.50	-	-
Local - Non Cash	-	-	-	-	-	-	-	-	-
Other Income	40.00	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-	-
Total Revenues and Gains	1,540.00	4,945.00	-	475.00	-	3,800.00	1,495.50	-	-
Expenses									
Salary	-	-	-	-	-	-	-	-	-
Salary Non-Cash	-	-	-	-	-	-	-	-	-
Fringe	-	-	-	-	-	-	-	-	-
Advertising/Public Relations	-	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-
Bad Debts	-	-	-	-	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-	-	-
Building Repair & Maintenance	-	-	-	-	-	-	-	-	-
Client Assistance	-	-	462.65	2,104.79	870.48	6,447.66	2,834.79	512.29	-
Communications	-	-	-	-	-	-	-	-	-
Computer Expense	-	-	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	-	-	-	-	-	-	-	-
Day Care Providers	-	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-	-
Insurance & Taxes	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Postage & Printing	-	-	-	-	-	-	-	-	-
Space Cost	-	-	-	-	-	-	-	-	-
Space Non-Cash	-	-	-	-	-	-	-	-	-
Staff Development	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Supplies Non-Cash	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-	-	-
Total Expenses	-	-	462.65	2,104.79	870.48	6,447.66	2,834.79	512.29	-
Increase (Decrease) in Net Assets	1,540.00	4,945.00	(462.65)	(1,629.79)	(870.48)	(2,647.66)	(1,339.29)	(512.29)	-
Net Assets, Beginning of the Year	-	277.42	462.65	1,629.79	870.48	2,714.29	5,208.25	513.01	-
Net Assets, End of Year	\$ 1,540.00	\$ 5,222.42	\$ -	\$ -	\$ -	\$ 66.63	\$ 3,868.96	\$ 0.72	-

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2025

	Johnson County Help Now	Lafayette County Help Now	Pettis County Help Now	Ray County Help Now	Johnson County Family Support	Saline County Family Support	Pettis County Family Support	Missouri American Water
Program Year End	8/31/2025	8/31/2025	8/31/2025	8/31/2025	8/31/2025	8/31/2025	8/31/2025	8/31/2025
Function	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency	Emergency
CFDA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-	-
Local	56.00	-	-	103.31	1,638.33	187.52	-	(13,500.00)
Local - Non Cash	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Total Revenues and Gains	<u>56.00</u>	<u>-</u>	<u>-</u>	<u>103.31</u>	<u>1,638.33</u>	<u>187.52</u>	<u>-</u>	<u>(13,500.00)</u>
Expenses								
Salary	-	-	-	-	-	-	-	-
Salary Non-Cash	-	-	-	-	-	-	-	-
Fringe	-	-	-	-	-	-	-	-
Advertising/Public Relations	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-
Bad Debts	-	-	-	-	-	-	-	-
Board Expense	-	-	-	-	-	-	-	-
Building Repair & Maintenance	-	-	-	-	-	-	-	-
Client Assistance	76.03	-	270.17	94.91	1,879.92	28.00	3,136.12	2,026.94
Communications	-	-	-	-	-	-	-	-
Computer Expense	-	-	-	-	-	-	-	-
Contractual/Consultant Expense	-	-	-	-	-	-	-	-
Day Care Providers	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-	-
Indirect Cost	-	-	-	-	-	-	-	-
Insurance & Taxes	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Postage & Printing	-	-	-	-	-	-	-	-
Space Cost	-	-	-	-	-	-	-	-
Space Non-Cash	-	-	-	-	-	-	-	-
Staff Development	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Supplies Non-Cash	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Travel Non-Cash	-	-	-	-	-	-	-	-
Total Expenses	<u>76.03</u>	<u>-</u>	<u>270.17</u>	<u>94.91</u>	<u>1,879.92</u>	<u>28.00</u>	<u>3,136.12</u>	<u>2,026.94</u>
Increase (Decrease) in Net Assets	(20.03)	-	(270.17)	8.40	(241.59)	159.52	(3,136.12)	(15,526.94)
Net Assets, Beginning of the Year	2,723.21	86.78	271.91	98.50	1,716.53	-	3,093.37	18,622.25
Net Assets, End of Year	<u>\$ 2,703.18</u>	<u>\$ 86.78</u>	<u>\$ 1.74</u>	<u>\$ 106.90</u>	<u>\$ 1,474.94</u>	<u>\$ 159.52</u>	<u>\$ (42.75)</u>	<u>\$ 3,095.31</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2025

Program Year End Function CFDA	AWARE	Lexington Ministerial Alliance	Domestic Violence	Macon Electric Cooperative	Corporate	Indirect Cost	Snacks and Sodas	Organization
	8/31/2025	8/31/2025	8/31/2025	8/31/2025	8/31/2025	8/31/2025	8/31/2025	Sub Totals
	Emergency N/A	Emergency N/A	Emergency N/A	Emergency N/A	Mgt & General N/A	Mgt & General N/A	Mgt & General N/A	
Revenues and Gains								
Contributions								
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,803,609.66
Grant Revenue - State	-	-	-	-	-	-	-	824,915.35
Local	1,769.36	2,000.00	-	-	45,553.00	-	-	530,290.99
Local - Non Cash	-	-	-	-	-	-	-	2,032,239.35
Other Income	-	-	-	-	202,707.21	-	742.75	209,439.09
Interest Income	-	-	-	-	244,916.52	-	-	246,064.18
Indirect Cost	-	-	-	-	-	758,708.05	-	758,708.05
Total Revenues and Gains	1,769.36	2,000.00	-	-	493,176.73	758,708.05	742.75	14,405,266.67
Expenses								
Salary	-	-	-	-	4,398.70	504,135.50	-	5,447,835.07
Salary Non-Cash	-	-	-	-	-	-	-	1,903,316.84
Fringe	-	-	-	-	2.39	98,634.76	-	1,198,206.02
Advertising/Public Relations	-	-	-	-	-	-	-	226.05
Amortization	-	-	-	-	43,695.03	-	-	43,695.03
Bad Debts	-	-	-	-	-	-	-	67,292.39
Board Expense	-	-	-	-	-	-	-	1,342.89
Building Repair & Maintenance	-	-	-	-	-	3,484.01	-	383,197.45
Client Assistance	1,616.82	2,171.57	-	-	-	-	687.17	2,164,820.59
Communications	-	-	-	-	-	4,226.79	-	52,767.34
Computer Expense	-	-	-	-	-	21,421.93	-	227,528.78
Contractual/Consultant Expense	-	-	-	-	-	40,934.30	-	75,586.98
Day Care Providers	-	-	-	-	-	-	-	397,058.53
Depreciation Expense	-	-	-	-	298,909.97	-	-	354,346.79
Dues and Subscriptions	-	-	-	-	5,557.69	33,474.16	-	90,711.23
Indirect Cost	-	-	-	-	1,155.66	-	-	743,936.66
Insurance & Taxes	-	-	-	-	40,661.32	3,421.55	-	142,047.53
Interest Expense	-	-	-	-	45,616.08	-	-	45,616.08
Management Fees	-	-	-	-	-	-	-	23,416.13
Miscellaneous	-	-	-	-	680.76	-	-	20,498.82
Postage & Printing	-	-	-	-	16,446.43	596.51	-	49,469.33
Space Cost	-	-	-	-	(43,310.43)	7,916.99	-	503,827.00
Space Non-Cash	-	-	-	-	-	-	-	103,708.80
Staff Development	-	-	-	-	52.87	12,116.41	-	69,097.84
Supplies	-	-	-	-	586.60	5,013.31	-	172,342.90
Supplies Non-Cash	-	-	-	-	-	-	-	12,497.05
Transfers	-	-	-	-	(51,480.00)	-	-	-
Travel	-	-	-	-	-	23,331.83	-	143,325.87
Travel Non-Cash	-	-	-	-	-	-	-	12,716.66
Total Expenses	1,616.82	2,171.57	-	-	362,973.07	758,708.05	687.17	14,450,432.65
Increase (Decrease) in Net Assets	152.54	(171.57)	-	-	130,203.66	(45,165.98)	55.58	(45,165.98)
Net Assets, Beginning of the Year	420.00	1,857.37	6,180.89	1,946.29	4,831,182.66	-	2,629.41	6,205,860.59
Net Assets, End of Year	\$ 572.54	\$ 1,685.80	\$ 6,180.89	\$ 1,946.29	\$ 4,961,386.32	\$ -	\$ 2,684.99	\$ 6,160,694.61

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Combining Schedule of Activities

For the Year Ended August 31, 2025

	Hud - Section 8 - Vouchers	Hud - Section 8 - Vouchers	MVHR Development Inc	Generally Accepted Accounting	Total
Program Year End	12/31/2024	12/31/2025	08/31/2025	Principles	
Function	Housing	Housing	Housing	Adjustments and	
CFDA	14.871	14.871	N/A	Eliminating Entries	
Revenues and Gains					
Contributions					
Grant Revenue - Federal	\$ 574,708.00	\$ 1,152,216.00	\$ -	\$ -	\$ 11,530,533.66
Grant Revenue - State	-	-	-	-	824,915.35
Local	-	-	-	(45,553.00)	484,737.99
Local - Non Cash	-	-	-	(1,876,013.07)	156,226.28
Other Income	5,082.36	4,714.03	4.00	(178,580.86)	40,658.62
Interest Income	50.87	158.41	-	-	246,273.46
Indirect Cost	-	-	-	(758,708.05)	-
Total Revenues and Gains	579,841.23	1,157,088.44	4.00	(2,858,854.98)	13,283,345.36
Expenses					
Salary	31,716.74	73,146.48	-	-	5,552,698.29
Salary Non-Cash	-	-	-	(1,876,013.07)	27,303.77
Fringe	5,934.37	9,295.00	-	-	1,213,435.39
Advertising/Public Relations	-	-	-	-	226.05
Amortization	-	-	-	-	43,695.03
Bad Debts	-	-	-	-	67,292.39
Board Expense	-	-	-	-	1,342.89
Building Repair & Maintenance	387.05	881.30	-	(45,553.00)	338,912.80
Client Assistance	517,967.00	977,410.00	-	-	3,660,197.59
Communications	378.14	536.51	-	-	53,681.99
Computer Expense	18,004.18	3,037.93	-	-	248,570.89
Contractual/Consultant Expense	6,700.00	789.73	1,260.00	-	84,336.71
Day Care Providers	-	728.79	-	-	397,787.32
Depreciation Expense	-	-	-	-	354,346.79
Dues and Subscriptions	1,951.80	4,106.04	20.65	-	96,789.72
Indirect Cost	4,631.09	10,140.30	-	(758,708.05)	-
Insurance & Taxes	1,888.19	-	-	-	143,935.72
Interest Expense	-	-	-	-	45,616.08
Management Fees	-	-	-	-	23,416.13
Miscellaneous	15,941.74	-	-	-	36,440.56
Postage & Printing	1,934.38	4,244.28	-	-	55,647.99
Space Cost	744.95	2,160.48	-	(178,580.86)	328,151.57
Space Non-Cash	-	-	-	-	103,708.80
Staff Development	2,774.50	5,035.91	-	-	76,908.25
Supplies	1,699.44	1,287.01	-	-	175,329.35
Supplies Non-Cash	-	-	-	-	12,497.05
Transfers	80,789.69	(80,789.69)	-	-	-
Travel	1,944.12	598.54	-	-	145,868.53
Travel Non-Cash	-	-	-	-	12,716.66
Total Expenses	695,387.38	1,012,608.61	1,280.65	(2,858,854.98)	13,300,854.31
Increase (Decrease) in Net Assets	(115,546.15)	144,479.83	(1,276.65)	-	(17,508.95)
Net Assets, Beginning of the Year	115,546.15	-	(5,893.14)	-	6,315,513.60
Net Assets, End of Year	\$ -	\$ 144,479.83	\$ (7,169.79)	\$ -	\$ 6,298,004.65

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

COMMUNITY SERVICES BLOCK GRANT PROGRAM

CONTRACT NUMBER: PG282400011

For the Program Period October 1, 2023 - August 31, 2025
Schedule of Revenue and Expenses Compared with Budget

	<u>10/01/2023</u> <u>08/31/2024</u>	<u>09/01/2024</u> <u>08/31/2025</u>	<u>Total</u> <u>Grant</u>
Revenue			
Grant Revenue-CSBG	\$ 48,480.80	\$ 620,129.20	668,610.00
Other	-	-	-
Total Revenue	<u>48,480.80</u>	<u>620,129.20</u>	<u>668,610.00</u>
Expenditures			
Personnel	30,710.04	428,422.31	459,132.35
Travel/Training	7,946.99	26,173.70	34,120.69
Vehicle Expense	-	-	-
Payment to/for Participants	-	5,667.22	5,667.22
Occupancy	1,823.54	35,918.98	37,742.52
Operating Expenses	4,222.90	59,844.61	64,067.51
Administrative Expenses	3,777.33	52,695.95	56,473.28
Insurance Expense	-	11,406.43	11,406.43
Transfer to Unrestricted	-	-	-
Subtotal Before Leveraging	<u>48,480.80</u>	<u>620,129.20</u>	<u>668,610.00</u>
	-	-	-
	-	-	-
Total Expenditures	<u>48,480.80</u>	<u>620,129.20</u>	<u>668,610.00</u>
Revenue over(under) Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending CSBG Residuals			<u>\$ -</u>

Missouri Valley Community Action Agency
 Marshall Missouri
 Low Income Home Energy Assistance Program
 Grant No. ER11023012
 Schedule of Revenue and Expenses
 For the Program Period October 1, 2023 - September 30, 2024

Revenue	Budget	Total
Grant Revenue - LIHEAP	Amount	Grant
Special Start-up	\$ -	\$ -
Current (initial + amendments)	287,516.00	287,516.00
Interest	-	-
Other	1,050,000.00	1,050,000.00
Total Revenue	1,337,516.00	1,337,516.00
Expenditures		
Administrative/Program Services		
Personnel	163,248.80	112,004.25
Fringe Benefits	35,093.68	-
Travel/Training	9,500.00	2,985.14
Rent/Space	1,177.44	1,172.67
Utilities	4,583.46	1,882.91
Supplies	32,577.99	5,262.43
Equipment	-	-
Contract and Consulting	5,703.56	4,303.07
Other:		
Insurance	1,234.94	1,699.82
Dues, Fees and Subscriptions	10,000.00	7,232.81
Indirect Cost	24,396.13	13,776.52
Total Administrative/Program Services	287,516.00	150,319.62
ECIP Direct Services		
Winter	773,471.94	-
Summer	276,528.06	276,528.06
Total ECIP Direct Services	1,050,000.00	276,528.06
Outreach & Education		
Supplies	-	-
Budget Category	-	-
Total Outreach & Education	-	-
Total Expenditures	1,337,516.00	426,847.68
Revenue over (under) Expenditures	-	910,668.32
Transfer from CSBG	-	-
Ending Program Balance	\$ -	\$ 910,668.32

Missouri Valley Community Action Agency
 Marshall Missouri
 Low Income Home Energy Assistance Program
 Grant No. ER11023012 - ARPA
 Schedule of Revenue and Expenses
 For the Program Period October 1, 2023 - September 30, 2024

Revenue	Budget	Total
Grant Revenue - LIHEAP	Amount	Grant
Special Start-up	\$ -	\$ -
Current (initial + amendments)	2,106,448.00	2,106,448.00
Interest	-	-
Other	-	-
Total Revenue	2,106,448.00	2,106,448.00
Expenditures		
Administrative/Program Services		
Personnel	175,943.81	175,943.81
Fringe Benefits	30,468.67	30,468.67
Travel/Training	2,658.02	2,658.02
Rent/Space	1,064.59	1,064.59
Utilities	2,752.47	2,752.47
Supplies	15,430.98	15,430.98
Equipment	-	-
Contract and Consulting	3,456.90	3,456.90
Other:	-	-
Insurance	-	-
Dues, Fees and Subscriptions	315.83	315.83
Indirect Cost	25,388.73	25,388.73
Total Administrative/Program Services	257,480.00	257,480.00
ECIP Direct Services		
Winter	784,316.06	784,316.06
Summer	1,064,651.94	1,064,651.94
Total ECIP Direct Services	1,848,968.00	1,848,968.00
Outreach & Education		
Supplies	-	-
Budget Category	-	-
Total Outreach & Education	-	-
Total Expenditures	2,106,448.00	2,106,448.00
Revenue over (under) Expenditures	-	-
Transfer from CSBG	-	-
Ending Program Balance	\$ 2,106,448.00	\$ 2,106,448.00

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

HEAD START PROGRAM

GRANT NO. 07CH011804-05

For the Program Year Ended August 31, 2025

Schedule of Revenue and Expenses Compared with Budget

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
<u>REVENUE</u>			
Grant Revenue - Head Start	\$ 5,400,521	\$ 5,400,521	\$ -
Grantee's In-Kind Contributions	1,350,130	1,350,130	-
TOTAL REVENUE	<u>6,750,651</u>	<u>6,750,651</u>	<u>-</u>
<u>EXPENSES</u>			
Direct Costs			
Personnel	3,250,593	3,125,657	124,936
Fringe Benefits	802,427	665,331	137,096
Travel	15,355	17,765	(2,410)
Equipment	-	-	-
Supplies	88,786	132,994	(44,208)
Contractual	75,339	104,317	(28,978)
Facilities/Construction	-	-	-
Other	669,500	888,164	(218,664)
Indirect Costs	498,521	466,292	32,229
Total Federal Expenses	<u>5,400,521</u>	<u>5,400,521</u>	<u>-</u>
Grantee's In-Kind Expenses			
Personnel and Supplies	<u>1,350,130</u>	<u>1,350,130</u>	<u>-</u>
TOTAL EXPENSES	<u>6,750,651</u>	<u>6,750,651</u>	<u>-</u>
REVENUE OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

HEAD START PROGRAM

GRANT NO. 07HP000618-01

For the Program Year Ended August 31, 2025

Schedule of Revenue and Expenses Compared with Budget

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
<u>REVENUE</u>			
Grant Revenue - Head Start	\$ 811,162	\$ 811,162	\$ -
Grantee's In-Kind Contributions	202,791	202,791	-
TOTAL REVENUE	<u>1,013,953</u>	<u>1,013,953</u>	<u>-</u>
<u>EXPENSES</u>			
Direct Costs			
Personnel	330,463	333,188	(2,725)
Fringe Benefits	69,120	66,825	2,295
Travel	4,711	2,104	2,607
Equipment	-	-	-
Supplies	30,941	29,556	1,385
Contractual	221,443	199,296	22,147
Facilities/Construction	-	-	-
Other	105,335	130,991	(25,656)
Indirect Costs	49,149	49,202	(53)
Total Federal Expenses	<u>811,162</u>	<u>811,162</u>	<u>-</u>
Grantee's In-Kind Expenses			
Personnel and Supplies	<u>202,791</u>	<u>202,791</u>	<u>-</u>
TOTAL EXPENSES	<u>1,013,953</u>	<u>1,013,953</u>	<u>-</u>
REVENUE OVER (UNDER) EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MISSOURI VALLEY COMMUNITY ACTION AGENCY

DOE

Subgrant Number: G-24-EE0009912-3-13

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF July 1, 2024 to August 31, 2025

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	348,375	Grant Income	348,375
Program Income	0	Program Income	0
Total Revenue	348,375	Total Revenue	348,375
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	43,546	Administration	43,546
Insurance	8,649	Insurance	8,649
Financial Audit	0	Financial Audit	0
Leveraging	145	Leveraging	145
T&TA	14,435	T&TA	14,435
Program Operations	281,600	Program Operations	281,600
Total Expenditures	348,375	Total Expenditures	348,375
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

MISSOURI VALLEY COMMUNITY ACTION AGENCY
LIHEAP
 Subgrant Number: G-24-LIHEAP-24-13

RECONCILIATION OF REVENUES AND EXPENSES
 FOR THE PERIOD OF October 1, 2023 to March 31, 2025

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	277,401	Grant Income	277,401
Program Income	0	Program Income	0
Total Revenue	277,401	Total Revenue	277,401
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	20,034	Administration	20,034
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	257,367	Program Operations	257,367
Total Expenditures	277,401	Total Expenditures	277,401
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

MISSOURI VALLEY COMMUNITY ACTION AGENCY
LIHEAP
 Subgrant Number: G-25-LIHEAP-25-13

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF March 1, 2025 to August 31, 2025

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	246,927	Grant Income	246,927
Program Income	0	Program Income	0
Total Revenue	246,927	Total Revenue	246,927
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	23,275	Administration	23,275
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	223,652	Program Operations	223,652
Total Expenditures	246,927	Total Expenditures	246,927
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

MISSOURI VALLEY COMMUNITY ACTION AGENCY
INFRASTRUCTURE
 Subgrant Number: G-22-EE0009997-13

RECONCILIATION OF REVENUES AND EXPENSES
 FOR THE PERIOD OF July 1, 2022 to August 31, 2025

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	758,759	Grant Income	758,759
Program Income	0	Program Income	0
Total Revenue	758,759	Total Revenue	758,759
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	63,958	Administration	63,958
Insurance	1,838	Insurance	1,838
Financial Audit	0	Financial Audit	0
Leveraging	466	Leveraging	466
T&TA	60,657	T&TA	60,657
Program Operations	631,840	Program Operations	631,840
Total Expenditures	758,759	Total Expenditures	758,759
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

MISSOURI VALLEY COMMUNITY ACTION AGENCY
EMPIRE DISTRICT GAS CO
 Subgrant Number: G24-21-0312G-2-13

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF January 1, 2024 to December 31, 2024

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	59,176	Grant Income	59,176
Program Income	0	Program Income	0
Total Revenue	59,176	Total Revenue	59,176
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	1,235	Administration	1,235
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	57,941	Program Operations	57,941
Total Expenditures	59,176	Total Expenditures	59,176
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

MISSOURI VALLEY COMMUNITY ACTION AGENCY
EMPIRE DISTRICT GAS CO
 Subgrant Number: G25-21-0312G-3-13

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF January 1, 2025 to August 31, 2025

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	65,733	Grant Income	65,733
Program Income	0	Program Income	0
Total Revenue	65,733	Total Revenue	65,733
<u>Expenditures</u>		<u>Expenditures</u>	
Administration	1,250	Administration	1,250
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	64,483	Program Operations	64,483
Total Expenditures	65,733	Total Expenditures	65,733
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended	Pass-Through Entity Identifying Number	Assistance Listing #	Provided to Subrecipients	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>					
Direct Programs:					
Head Start Cluster					
Head Start	8/31/2025	N/A	93.600	\$ -	\$ 5,106,003.00
Head Start - Training	8/31/2025	N/A	93.600	-	43,969.00
Early Head Start	8/31/2025	N/A	93.600	-	246,601.00
Early Head Start - Training	8/31/2025	N/A	93.600	-	3,948.00
Early Head Start - Expansion	8/31/2025	N/A	93.600	-	796,249.00
Early Head Start - Expansion Training	8/31/2025	N/A	93.600	-	14,913.00
Total Head Start Cluster			TOTAL 93.600	-	6,211,683.00
Passed Through:					
Missouri Community Action Network					
SkillUp Initiative	5/31/2026	SKILLIPFY23-MVCAA	93.558	-	107,768.00
State of Missouri Department of Social Services - Family Support Division					
Low-Income Home Energy Assistance Program (ECIP)	9/30/2024	ER11023012	93.568	-	289,914.58
Low-Income Home Energy Assistance Program (ECIP)	9/30/2025	ER11023012	93.568	-	1,276,941.95
COVID19 -Low-Income Home Energy Assistance Program (ECIP) ARPA	9/30/2024	ER11021012-003	93.568	-	19,806.27
Low-Income Weatherization Assistance Program (LIHEAP)	9/30/2024	G-24-LIHEAP-24-13	93.568	-	76,582.86
Low-Income Weatherization Assistance Program (LIHEAP)	9/30/2025	G-25-LIHEAP-25-13	93.568	-	233,329.70
			TOTAL 93.568	-	1,896,575.36
Community Services Block Grant	9/30/2024	PG282400011	93.569	-	620,129.20
Community Services Block Grant	9/30/2025	PG282500011	93.569	-	26,969.84
			TOTAL 93.569	-	647,099.04
Total U.S. Department of Health and Human Services				-	8,863,125.40
<u>U.S. Department of Energy</u>					
Passed-through:					
State of Missouri Department of Natural Resources					
Weatherization Assistance for Low-Income Individuals	6/30/2025	G-24-EE0009912-3-13	81.042	-	329,650.97
Weatherization Assistance for Low-Income Individuals - BIL	6/30/2027	G-21-EE0009997-13	81.042	-	283,680.48
			TOTAL 81.042	-	613,331.45
Total U.S. Department of Energy				-	613,331.45

MISSOURI VALLEY COMMUNITY ACTION AGENCY

Marshall, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Year Ended	Pass-Through Entity Identifying Number	Assistance Listing #	Provided to Subrecipients	Federal Expenditures
<u>U.S. Department of Housing and Urban Development</u>					
Passed-through:					
Missouri Housing Development Commission					
Home Investment Partnership Program - CHDO Operating	10/19/2024	Not assigned	14.239	\$ -	\$ 1,199.32
CHDO Forgivable Loan Program - Outstanding Loan Balances	8/31/2025	2007009HC	14.239	-	1,200,000.00
CHDO Forgivable Loan Program - Outstanding Loan Balances	8/31/2025	2008078HC	14.239	-	705,000.00
			TOTAL 14.239	-	1,906,199.32
Passed-through:					
Lafayette County Public Housing Authority					
Housing Voucher Cluster					
Section 8 Housing Choice Vouchers	12/31/2024	MO204	14.871	-	574,708.00
Section 8 Housing Choice Vouchers	12/31/2025	MO204	14.871	-	1,152,216.00
Total Housing Voucher Cluster			TOTAL 14.871	-	1,726,924.00
Total U.S. Department of Housing and Urban Development				-	3,633,123.32
<u>U.S. Department of Agriculture</u>					
Passed-through:					
Missouri Community Action Network					
SNAP Cluster					
SkillUp Initiative - FNS	9/30/2025	SKILLIPFY23-MVCAA	10.551	-	20,761.32
Total SNAP Cluster				-	20,761.32
State of Missouri Department of Health and Senior Services					
Child and Adult Care Food Program	9/30/2025	ERS46110061	10.558	-	305,192.17
Total U.S. Department of Agriculture				-	325,953.49
Total Expenditures of Federal Awards				\$ -	\$ 13,435,533.66

Note 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Missouri Valley Community Action Agency and presents expenditures on the accrual basis of accounting, except for subsidy programs, which follows REAC PHA - Financial Accounting Brief - Accounting Issues #10, which defines a Federal Expenditure expended for single audit purposes as when dollars are received. The information in this schedule is presented in accordance with the Uniform Guidance.

Note 2: INDIRECT COST RATE

Missouri Valley Community Action Agency did not elect to use the de minimis cost rate, the Organization does have a negotiated Indirect cost rate agreement (NICRA).

Note 3: LOANS

The accompanying schedule of expenditures of federal awards includes the outstanding balance at 09/01/2024 of CHDO forgivable loans because the Federal Government imposes continuing compliance requirements. Balance at 09/30/2025 was \$1,905,000.00

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

**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**

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Missouri Valley Community Action Agency
Marshall, 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 (*Government Auditing Standards*), the consolidated financial statements of Missouri Valley Community Action Agency (the Organization), as of August 31, 2025 and 2024 and for the years then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated January 16, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's consolidated financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated 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 Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
January 16, 2026

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Missouri Valley Community Action Agency
Marshall, Missouri

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

We have audited Missouri Valley Community Action Agency'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 Missouri Valley Community Action Agency's major federal programs for the year ended August 31, 2025. Missouri Valley Community Action Agency'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, Missouri Valley Community Action Agency complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Missouri Valley Community Action Agency 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 Missouri Valley Community Action Agency'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 Missouri Valley Community Action Agency's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Missouri Valley Community Action Agency'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 GAAS, *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 Missouri Valley Community Action Agency's compliance with the requirements of each major federal program as a whole.

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

Our consideration of internal control over compliance was for the limited purpose described in the 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.

Purpose of This Report

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
January 16, 2026

MISSOURI VALLEY COMMUNITY ACTION AGENCY
Marshall, Missouri

Schedule of Findings and Questioned Costs
For the Year Ended August 31, 2025

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

The auditor's report expresses an unmodified opinion on the consolidated financial statements of Missouri Valley Community Action Agency

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiency(ies) identified?	_____	Yes	_____ <u>X</u> _____	None Reported
Non compliance or other matters required to be reported under <i>Government Auditing Standards</i>	_____	Yes	_____ <u>X</u> _____	No

Federal Awards:

Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiency(ies) identified?	_____	Yes	_____ <u>X</u> _____	None Reported

The auditor's report on compliance for the major federal award programs for Missouri Valley Community Action Agency expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	_____ <u>X</u> _____	No
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Identification of major programs:

U.S DEPARTMENT OF HEALTH AND HUMAN SERVICES

Low-Income Home Energy Assistance Program Assistance Listing #93.569

U.S DEPARTMENT OF ENERGY

Weatherization Assistance for Low-Income Individuals Assistance Listing #81.042

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Housing Voucher Cluster
Section 8 Housing Choice Vouchers Assistance Listing #14.871

The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee?	_____ <u>X</u> _____	Yes	_____ _____	No
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II. FINANCIAL STATEMENT FINDINGS

NONE

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

MISSOURI VALLEY COMMUNITY ACTION AGENCY
Marshall, Missouri

Summary Schedule of Prior Audit Findings
For the Year Ended August 31, 2025

NONE