

**COMMUNITY ACTION PARTNERSHIP  
OF GREATER ST. JOSEPH**

St. Joseph, Missouri

Consolidated Financial Statements and  
Independent Auditors' Report with  
Supplemental Information and  
Federal Compliance Section

For the Year Ended February 28, 2011

**Community Action Partnership of Greater St. Joseph**  
St. Joseph, Missouri

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**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Community Action Partnership of Greater St. Joseph  
St. Joseph, Missouri

We have audited the accompanying statement of financial position of Community Action Partnership of Greater St. Joseph (a nonprofit organization) as of February 28, 2011, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action Partnership of Greater St. Joseph as of February 28, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 25, 2011, on our consideration of Community Action Partnership of Greater St. Joseph's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the combining statement of activities presented on pages 16 to 23 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedules presented on pages 24 to 29 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on it.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

July 25, 2011  
Chanute, Kansas

**Community Action Partnership of Greater St. Joseph**

St. Joseph, Missouri

Consolidated Statement of Financial Position

February 28, 2011

**ASSETS**

Current Assets	
Unrestricted Cash in Bank - Cash and Cash Equivalents	\$171,956.43
Restricted Cash in Bank - Cash and Cash Equivalents	425,042.35
Total Cash and Cash Equivalents	<u>596,998.78</u>
Investments - Certificates of Deposit	41,500.73
Grant and Contracts Receivable, Net	668,175.65
Prepaid Expenses	<u>53,928.81</u>
Total Current Assets	<u>1,360,603.97</u>
Capital Assets, net	<u>2,246,697.45</u>
TOTAL ASSETS	<u>\$ 3,607,301.42</u>

**LIABILITIES AND NET ASSETS**

Liabilities	
Current Liabilities	
Accounts Payable	\$ 389,674.58
Accrued Payroll	126,604.44
Accrued Paid Time Off	92,558.87
Accrued Payroll Taxes	34,123.79
Refundable Grant Advances	156,716.21
Security Deposits	<u>2,544.00</u>
Total Current Liabilities	<u>802,221.89</u>
Long-Term Liabilities	
Notes Payable	<u>724,753.00</u>
Total Long-Term Liabilities	<u>724,753.00</u>
TOTAL LIABILITIES	<u>1,526,974.89</u>
Net Assets	
Temporarily Restricted Net Assets	741,102.29
Unrestricted Net Assets	<u>1,339,224.24</u>
Total Net Assets	<u>2,080,326.53</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 3,607,301.42</u>

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

**Community Action Partnership of Greater St. Joseph**

St. Joseph, Missouri

Consolidated Statement of Activities  
For the Year Ended February 28, 2011

CHANGES IN NET ASSETS

Unrestricted Net Assets

Revenues and Gains

Government Revenue - Federal	\$ 7,626,419.79
Government Revenue - State	252,995.56
Donations	886.52
Program Income	68,024.70
Interest	208,091.55
Miscellaneous Income	5,068.63
In-Kind Revenue	100,094.06
Total Revenues and Gains	<u>8,261,580.81</u>

Net Assets Released From Restrictions

Through Satisfaction of Use Restrictions	<u>63,722.34</u>
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Total Revenues, Gains and Other	<u>8,325,303.15</u>
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Expenses

Program Services

Early Childhood Education	3,503,845.88
Employment and Training	758,261.78
Community Services	663,079.17
Energy Assistance	1,028,588.61
Emergency Assistance	285,087.27
Weatherization Programs	246,906.92
Housing Programs	262,006.12

Supporting Activities

Management and General	644,157.67
Fundraising	<u>70,426.15</u>

Total Expenses	<u>7,462,359.57</u>
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Increase (Decrease) in Unrestricted Net Assets	<u>862,943.58</u>
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Temporarily Restricted Net Assets

Government Revenue - Federal	218.00
Donations	75,030.25
Program Income	165.00
Interest	134.34
Miscellaneous Income	597.05
Net Assets Released From Restrictions	
Through Satisfaction of Use Restrictions	<u>(63,722.34)</u>

Increase (Decrease) in Temporarily Restricted Net Assets	<u>12,204.30</u>
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Increase (Decrease) in Net Assets	875,365.88
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Net Assets - Beginning of the Year	<u>1,204,960.65</u>
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Net Assets - End of the Year	<u>\$ 2,080,326.53</u>
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The accompanying notes are an integral part of the financial statements.

**Community Action Partnership of Greater St. Joseph**  
 St. Joseph, Missouri  
 Consolidated Statement of Functional Expenses  
 For the Year Ended February 28, 2011

	Program Services				
	Early Childhood Education	Employment and Training	Community Services	Energy Assistance	Emergency Assistance
Salaries	\$ 1,795,363.33	\$ 460,353.30	\$ 314,032.60	\$ 90,362.67	\$ 23,245.33
Fringe Benefits	704,079.47	108,262.18	101,862.05	24,296.24	10,868.51
Consultants-Temps	7,815.24	3,271.93	46,062.69	17,205.38	16.50
Travel and Training	81,666.16	11,616.29	46,034.12	2,275.66	326.72
Space and Utilities	174,521.54	7,249.09	16,354.86	21.13	2.88
Communications	31,888.62	10,302.21	10,654.58	6,279.04	155.37
Insurance	54,877.52	4,051.65	2,399.50	230.09	123.98
Supplies	27,824.63	15,452.93	15,095.76	8,488.90	7.63
Client Expenses	387,566.72	112,346.36	70,322.33	871,622.26	249,566.36
Program Expenses	80,798.97	9,228.59	11,368.81	69.99	-
Miscellaneous Expenses	17,212.23	1,254.18	6,510.04	529.96	16.61
Copiers and Technology	39,441.39	14,873.07	22,381.83	7,207.29	327.38
Depreciation	-	-	-	-	-
Bank and Legal Fees	696.00	-	-	-	430.00
In-Kind Expense	100,094.06	-	-	-	-
<b>Total Expenses</b>	<b>\$ 3,503,845.88</b>	<b>\$ 758,261.78</b>	<b>\$ 663,079.17</b>	<b>\$ 1,028,588.61</b>	<b>\$ 285,087.27</b>

	Program Services			Supporting Activities		Total Organization Services
	Weatherization Programs	Housing Programs	Total Program Services	Management and General	Fundraising	
Salaries	\$ 63,172.46	\$ 47,527.83	\$ 2,794,057.52	\$ 290,113.67	\$ 37,328.76	\$ 3,121,499.95
Fringe Benefits	13,781.51	13,723.86	976,873.82	54,450.29	10,434.61	1,041,758.72
Consultants-Temps	3,305.99	5,802.44	83,480.17	23,072.49	1,930.52	108,483.18
Travel and Training	8,895.16	6,577.70	157,391.81	29,733.32	2,008.52	189,133.65
Space and Utilities	1,624.47	7,919.86	207,693.83	51,122.40	3.16	258,819.39
Communications	3,325.63	1,053.10	63,658.55	6,844.89	1,971.73	72,475.17
Insurance	2,741.04	1,707.67	66,131.45	11,874.28	102.20	78,107.93
Supplies	16,977.40	714.68	84,561.93	5,700.04	1,993.23	92,255.20
Client Expenses	128.94	-	1,691,552.97	938.15	-	1,692,491.12
Program Expenses	121,769.80	171,448.91	394,685.07	729.89	3.29	395,418.25
Miscellaneous Expenses	1,547.26	3,077.25	30,147.53	13,485.94	5,084.88	48,718.35
Copiers and Technology	8,033.26	2,452.82	94,717.04	23,570.34	9,403.99	127,691.37
Depreciation	-	-	-	128,811.34	-	128,811.34
Bank and Legal Fees	1,604.00	-	2,730.00	3,710.63	161.26	6,601.89
In-Kind Expense	-	-	100,094.06	-	-	100,094.06
<b>Total Expenses</b>	<b>\$ 246,906.92</b>	<b>\$ 262,006.12</b>	<b>\$ 6,747,775.75</b>	<b>\$ 644,157.67</b>	<b>\$ 70,426.15</b>	<b>\$ 7,462,359.57</b>

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

**Community Action Partnership of Greater St. Joseph**

St. Joseph, Missouri

Consolidated Statement of Cash Flows

For the Year Ended February 28, 2011

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	\$ 875,365.88
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities	
Depreciation Expense	128,811.34
(Increase) Decrease in Grant and Contracts Receivable	37,447.23
(Increase) Decrease in Prepaid Expense	68,696.60
(Increase) Decrease in Inventory	(272,816.26)
Increase (Decrease) in Accounts Payable	137,555.08
Increase (Decrease) in Accrued Payroll	28,998.08
Increase (Decrease) in Accrued Paid Time Off	(25,557.92)
Increase (Decrease) in Accrued Payroll Taxes	(22,988.19)
Increase (Decrease) in Refundable Grant Advances	(197,803.14)
Increase (Decrease) in Security Deposits	<u>700.00</u>
Net Cash Provided by (Used in) Operating Activities	<u>758,408.70</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Payments for Purchase of Capital Assets	(668,642.28)
Proceeds from the Loan Forgiven	<u>(206,851.00)</u>
Net Cash Provided by (Used in) Investing Activities	<u>(875,493.28)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(117,084.58)
Cash and Cash Equivalents, Beginning of the Year	<u>714,083.36</u>
Cash and Cash Equivalents, End of the Year	<u>\$ 596,998.78</u>

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

**Community Action Partnership of Greater St. Joseph**  
St. Joseph, Missouri

Notes to the Consolidated Financial Statements  
February 28, 2011

**1. NATURE OF ACTIVITIES**

Community Action Partnership of Greater St. Joseph (the "Organization") is a nonprofit organization which serves the economically and socially disadvantaged persons in Andrew, Buchanan, Clinton, and Dekalb counties in Missouri. The consolidated financial statements include the accounts of Community Action Partnership of Greater St. Joseph and an affiliated organization, Northwest Missouri Community Development Corporation (NWCDC), which has a February 28<sup>th</sup> year end. Material intercompany transactions and balances have been eliminated.

The Organization provides services, assistance, and activities to aid those of low income by enlarging employment opportunities, by improving human performance, motivation and productivity, and by bettering the conditions in which people live, learn, and work. The Organization administers the following grants to meet the needs of the area it serves: Head Start Programs, Low-Income Home Energy Assistance Programs, Community Services Block Grant Programs, HOME Investment Partnerships Programs, Home Weatherization Assistance Programs, Employment and Training, and others.

NWCDC is the general partner for the following limited partnerships established to provide affordable housing for low income individuals: Patee Villas I, L.P. (.05% interest); Townsend and Wall Lofts, L.P. (.0051%); Whittington Estates, L.P. (.0051%); Lofts at Landmark, L.P. (.0051%); Savannah Senior Apartments L.P. (.0051%); and Villas at the Summit, L.P. (.00515).

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents include all highly liquid instruments with a maturity of three months or less when acquired.

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

Allowance for Doubtful Accounts

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of their grantors to meet their obligations. Receivables are considered impaired if full payments are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

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. The Organization has a net book value of \$1,447,141.10 in property in which the funding sources have a reversionary interest. Capital assets purchased or donated to the corporate account are depreciated based on estimated useful lives using the straight-line method as follows:

Buildings	20-25 Years
Leasehold Improvements	20 Years
Equipment	3-7 Years
Vehicles	5 Years

Net Assets

The Organization's net assets are classified as follows:

Unrestricted net assets: Unrestricted net assets represent those net assets whose use is not restricted by donors, even though their use may be limited in other respects, such as by contract or by board designation. Changes in net assets arising from exchange transaction are included as well as resources derived from gifts and contributions. These resources are used at the discretion of the governing board to meet current expenses for any purpose.

Temporarily restricted net assets: Temporarily restricted net assets consist of those net assets whose use by the Organization has been limited by donors to later periods of time or after specified dates or to specified purposes.

Permanently restricted net assets: Permanently restricted net assets consist of funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

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

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).

In-Kind Goods/Services

The Organization receives donated services as part of its Head Start and other various programs. In-kind contributions are shown both as support and expenditures in these programs, and are recorded at the fair value of the goods or services at the time of donation. Amounts included are only those allowable under generally accepted accounting principles.

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.

**3. CONCENTRATION OF CREDIT RISK**

At year-end, the Organization's carrying amount of deposits, including certificates of deposits, was \$637,949.51 and the bank balance was \$730,084.10. The bank balance was held by three banks and MHDC resulting in a concentration of credit risk. Of the bank balance, \$304,210.02, was covered by FDIC insurance, \$391,433.34, was collateralized with securities held by the pledging financial institutions' agents in the Organization's name, and the remaining \$34,440.74 was held in escrow at the Missouri Housing Development Commission.

**4. RECEIVABLES, NET**

Receivables at February 28, 2011, consist of amounts due under the following programs:

Federal Head Start	\$ 401,007.17
CACFP Program	15,425.52
WIA – Youth	36,345.43
WIB – TANF	35,124.98
CSBG	46,052.00
HPRP - City	4,773.81
HPRP - County	2,833.92
St. Joseph HOME	82,633.90
WIB Reimbursement	7.13
MOKAN Regional Council	1,036.19
Weatherization - ARRA	42,460.60
Employee Advance	<u>475.00</u>
Total Receivables, Net	<u>\$ 668,175.65</u>

**5. CAPITAL ASSETS**

Following are the changes in capital assets for the year ended February 28, 2011:

	Balance 2/28/2010	Additions	Retirements	Balance 2/28/2011
Capital assets not being depreciated:				
Construction in Progress - House Inventory	\$ 431,636.58	\$ 697,816.26	\$ 425,000.00	\$ 704,452.84
Other Capital Assets:				
Land	106,752.62	10,666.00	-	117,418.62
Buildings	1,196,126.66	461,618.39	-	1,657,745.05
Building Improvements	346,851.75	43,004.39	-	389,856.14
Equipment	392,417.39	23,282.50	26,195.00	389,504.89
Vehicles	855,067.00	130,071.00	-	985,138.00
Total Capital Assets	<u>3,328,852.00</u>	<u>668,642.28</u>	<u>451,195.00</u>	<u>4,244,115.54</u>
Accumulated Depreciation				
Buildings	(679,705.15)	(64,774.59)	-	(744,479.74)
Building Improvements	(119,171.84)	(22,333.23)	-	(141,505.07)
Equipment	(269,358.57)	(31,513.54)	(26,195.00)	(274,677.11)
Vehicles	(826,566.19)	(10,189.98)	-	(836,756.17)
Total Accumulated Depreciation	<u>(1,894,801.75)</u>	<u>(128,811.34)</u>	<u>(26,195.00)</u>	<u>(1,997,418.09)</u>
Total Net Capital Assets	<u>\$ 1,434,050.25</u>	<u>\$ 539,830.94</u>	<u>\$ 425,000.00</u>	<u>\$ 2,246,697.45</u>

**6. REFUNDABLE GRANT ADVANCES**

Refundable grant advances at February 28, 2011, consist of grant funds received in excess of expenditures in the following programs:

Missouri Head Start	\$ 41,066.28
LIHEAP	115,609.93
Pre-Paid Rents	<u>40.00</u>
Total Refundable Grant Advances	<u>\$ 156,716.21</u>

**7. LINES OF CREDIT**

The Organization has obtained a line of credit with Commerce Bank, St. Joseph, Missouri for operating expenses. The note is due November 12, 2011, including variable interest rates, the interest rate will not be less than 4.00% per annum or more than the maximum rate allowed by applicable law. The balance on the note at February 28, 2011 is \$0.00 and interest paid during the fiscal year ended February 28, 2011 was \$0.00.

**8. NOTES PAYABLE**

The Organization has the following notes payable which are secured by real estate mortgages.

Missouri Housing Development Commission:

Original note \$299,753.00, received from Federal Home Investment Partnership funds. If compliance requirements are maintained through December 1, 2025, the notes will expire and no payments are required. If compliance requirements are not met, the note balance of \$299,753.00, with no interest, is due within 30 days of the date of noncompliance.

\$ 299,753.00

Missouri Housing Development Commission:

Original note \$425,000.00, received from Federal Home Investment Partnership funds. If compliance requirements are maintained through July 1, 2030, the notes will expire and no payments are required. If compliance requirements are not met, the note balance of \$425,000.00, with no interest, is due within 30 days of the date of noncompliance.

425,000.00

Total Notes Payable

\$ 724,753.00

**9. OPERATING LEASES**

As of February 28, 2011, the Organization has entered into a number of operating leases for various office equipment, classroom and office space. Total payments for the year ended February 28, 2011, was \$80,876.57. Under the current lease agreements, the future minimum lease rentals are as follows:

2012	\$	68,025.10
2013		42,169.62
2014		21,975.00
2015		12,600.00
2016		10,850.00
2017-2029		13,240.50

**10. COMPENSATED ABSENCES**

Vacation Pay

All regular, full-time and part-time employees are eligible for paid time off benefits based upon the employee's anniversary date. Vacation time is accrued or earned based upon the employee's length of service and on the time actually worked. Unused vacation time may be carried over to the next year. Vacation time is earned on a graduated scale ranging from 120.64 to 168.48 hours per year based on years of service from one year to ten years and over.

**10. COMPENSATED ABSENCES** (Continued)

Sick Leave

All regular, full-time and part-time employees earn paid sick leave annually. Non-exempt employees earn sick leave at a rate of .047hours/hours worked. Exempt employees earn sick leave at 3.76 hours per pay period. Employees may accumulate up to a maximum of 480 hours for use in future years and may not convert these days to vacation days, into cash, or personal holidays, unless the employee maintains at least 200 hours of sick leave at the end of the fiscal year and has used less than 75% of the sick leave earned during the fiscal year. Unused time earned for sick leave is lost if the employee is terminated for any reason.

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 the rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material to the financial statements.

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 FAS 43, as the amounts cannot be reasonably estimated at this time.

**11. EMPLOYEE BENEFIT PLANS**

The Organization has a 401(K) plan available for its employees. An employee is eligible after their first day of employment for employee elective deferrals. It provides for discretionary contributions by the Organization as determined annually by the Board of Directors, up to the maximum, an amount permitted under the Internal Revenue Code. Total contributions made by the Organization into the plan on behalf of the employees for the year ended February 28, 2011 was \$93,611.49.

The Organization has a tax deferred annuity retirement plan. Participating employees must: 1) be at least 18 years of age and 2) work at least 1000 hours per year. Participating employees may choose to defer up to 20% of their salary.

**12. TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets by program are as follows:

Temporarily Restricted Net Assets:

Donations and other revenues received and restricted to use are as follows:

Head Start Non-Federal	\$	35,163.91
Project H20		3,789.66
Community Development Program		2,959.44
KCP&L Utility Fund		780.53
Heating and Cooling Assistance Fund		7,914.87
Andrew County Special Needs		249.42
Emergency Shelter Grant		55.50
Reaching Higher Grant		25,000.32

Grants Received and restricted to use for a time period are as follows:

HOME Program		
Rural Infill, Plattsburg MO		416,701.93
201, 221 S 21 <sup>st</sup> Street Rental Units		<u>248,486.71</u>
Total Temporarily Restricted Net Assets	\$	<u>741,102.29</u>

**13. IN-KIND CONTRIBUTIONS**

Under the grant agreements, the Organization (grantee) receives a percentage of total estimated project funds from the Federal government. The balance of the project funds is contributed to the Organization from non-Federal sources in the form of “in-kind” contributions of services or property from the Organization, delegated agencies, the community, or non-Federal governmental organizations. The services and goods donated are valued according to the grant guidelines. Presently, the Head Start program is the only program requiring in-kind match. In-kind revenues and in-kind expenses that are allowable under generally accepted accounting principles (GAAP) have been recognized in the Head Start programs.

Head Start	Supplies	\$	12,670.99
	Space		83,144.38
	Professional Volunteers		2,265.92
	Non-professional Volunteers		<u>1,050,496.90</u>
	Total In-Kind		1,148,578.19
	Non-GAAP		<u>(1,050,496.90)</u>
	In-Kind per Audit	\$	<u>98,081.29</u>
MO Early Head Start	Supplies	\$	136.75
	Professional Volunteers		1,876.02
	Non-professional Volunteers		<u>239,412.41</u>
	Total In-Kind		241,425.18
	Non-GAAP		<u>(239,412.41)</u>
	In-Kind per Audit	\$	<u>2,012.77</u>

#### **14. REAL ESTATE JOINT VENTURES**

Patee Villas I, L.P., a limited partnership, owns and operates a ten unit senior affordable housing development project in St. Joseph, Missouri. The Organization and Northwest Missouri Community Development Corporation (a related entity) are general partners. The limited partners have a 99.95% ownership interest. Collectively, the Organization, its related entity, and the additional general partner have a .05% interest in the limited partnership. The Organization's capital contribution was \$100. Federal and state grants and tax credits, permanent loan financing, and the capital contributions of the limited partners financed a significant portion of the project's total cost.

Townsend and Wall Lofts, L.P., is a limited partnership formed to renovate the "Townsend and Wall" building in St. Joseph, Missouri into a low-income housing project. Northwest Missouri Community Development Corporation (a related entity) is the managing general partner and has a .0051% ownership interest in the project. The project received a commitment from the Missouri Housing Development Commission for the reservation of 2002 Low-Income Housing Tax Credits in the amount of \$979,590.00. Federal and state grants and tax credits, permanent loan financing, and the capital contributions of the limited partners will finance a significant portion of the project's total cost. The administrative partner has an option to purchase the managing general partner's entire interest at any time after completion of the compliance period.

Whittington Estate, L.P., is a limited partnership formed to develop a 40 unit senior citizens low to moderate income housing project in St. Joseph, Missouri. Northwest Missouri Community Development Corporation (a related entity) is the managing general partner and has a .0051% ownership interest in the project. Federal and state grants and tax credits, permanent loan financing, and the capital contributions of the limited partners will finance a significant portion of the project's total cost. The administrative partner has an option to purchase the managing general partner's entire interest at any time after the earlier to occur of (i) completion of the compliance period or (ii) the repayment in full of the Permanent Loan.

Lofts at Landmark, L.P., is a limited partnership formed to renovate the "Landmark" building in St Joseph, Missouri into 45 unit low-income family development. Northwest Missouri Community Development Corporation (a related entity) is the managing general partner and has a .0051% ownership interest in the project. The development was financed through syndication of Federal, State and Historic Tax Credits. The administrative general partner has an option to purchase the managing general partner's entire interest at ant time after completion of the compliance period.

Savannah Senior Apartments L.P., a limited partnership, formed to develop a 40 unit senior citizens low to moderate income housing project in Savannah, MO. Northwest Missouri Community Development Corporation (a related entity) is the managing general partner and has a .0051% ownership interest in the project. Federal and state tax credits and permanent loan financing will finance a significant portion of the project's total cost.

Villas at the Summit, L.P., a limited partnership, formed to develop a 38 unit senior citizen low to moderate income housing project in Maryville, MO. Northwest Missouri Community Development Corporation (a related entity) is the managing general partner and has a .0051% ownership interest in the project. Federal and state tax credits and permanent loan financing will finance a significant portion of the project's total cost. The limited partner has the option to purchase the managing general partner's entire interest at any time after the later to occur of (i) 10 years after the Project is placed in services or (ii) upon approval of Missouri Housing Development Commission.

**14. REAL ESTATE JOINT VENTURES** (Continued)

Creston Plaza Apartments, L.P., Phase II, a limited partnership formed to develop a 24 unit low to moderate income housing project in Creston, IA. Community Action Partnership of Greater St. Joseph is the managing general partner and has a 0.0051% ownership interest of the project. Federal and state tax credits and permanent loan financing will finance a significant portion of the project's total cost. The limited partner has the option to purchase the managing general partner's entire interest at any time after the later to occur of (i) 10 years after the Project is placed in service or (ii) upon approval of the Iowa Finance Authority.

The primary reason for admission of the Organization and Northwest Missouri Community Development Corporation (a related entity) as a general partner in these real estate joint ventures is to qualify the projects for federal and state grants, tax credits, and permanent financing which are favorable to the development of the low income housing projects. While the Organization and Northwest Missouri Community Development Corporation (a related entity) have an ownership interest in these real estate joint ventures, the financial nature of these interests are de minimis and are, therefore, not reported in the financial statements.

**15. CONTINGENT LIABILITIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

**16. CONCENTRATION OF RISK**

Most of the Organization's revenues are in the form of grants from federal and state sources. The Organization's ability to continue operations if the grant programs were lost or canceled is unknown.

**17. SUBSEQUENT EVENTS**

The Organization evaluated events and transactions occurring subsequent to February 28, 2011 through July 25, 2011, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements. Additionally, there were no nonrecognized subsequent events requiring disclosure.

## **SUPPLEMENTAL INFORMATION**

**Community Action Partnership of Greater St. Joseph**  
 St. Joseph, Missouri  
 Combining Statement of Activities  
 For the Year Ended February 28, 2011

	Program:	Head Start	Head Start	Head Start	Head Start	Head Start	Early Head Start	Early Head Start	Early Head Start	Early Head Start	CACFP			
	Year End:	02/28/2011	9/30/2010	02/28/2011	02/28/2011	02/28/2011	9/30/2010	9/30/2010	02/28/2011	02/28/2011	09/30/2010			
	Program Code:	1000	1005	1010	1200	1205	1205	1205	1210	1300				
	CFDA:	93.600	93.708	93.600	93.600	93.708	93.708	93.708	93.600	10.558				
Revenues and Gains														
Federal Revenue	\$	2,670,298.00	\$	123,611.23	\$	37,277.00	\$	612,000.00	\$	32,362.29	\$	15,120.00	\$	105,387.23
State Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pool Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Kind Revenue	676,894.00	50,611.00	408,646.19	12,427.00										
<b>Total Revenues and Gains</b>		<b>3,347,192.00</b>	<b>174,222.23</b>	<b>37,277.00</b>	<b>1,020,646.19</b>	<b>44,789.29</b>	<b>44,789.29</b>	<b>1,020,646.19</b>	<b>15,120.00</b>	<b>105,387.23</b>	<b>105,387.23</b>			
Expenses														
Salaries	1,495,143.59	32,272.86	15,662.73	232,823.19	3,997.62	3,206.44	27,287.74							
Fringe Benefits	561,287.07	11,174.84	2,236.15	93,796.28	1,518.96	519.67	15,539.84							
Consultants-Temps	18,226.54	43.94	34.47	3,142.04	0.99	4.64	185.98							
Travel and Training	29,867.58	24,388.60	17,370.94	4,569.90	11,951.99	10,918.32	570.95							
Space and Utilities	145,849.84	18,745.42	0.07	12,679.24	1.05	0.06	0.82							
Communications	27,550.18	22.13	8.25	5,417.28	5.84	4.46	28.53							
Insurance	48,066.04	34.24	1.21	9,431.51	2.24	0.95	165.53							
Supplies	18,294.22	34.89	565.18	10,027.08	14.78	116.28	40.39							
Client Expenses	111,809.75	-	-	75,947.71	-	-	60,496.85							
Program Expenses	53,681.98	0.15	104.74	24,991.00	-	18.56	0.66							
Miscellaneous Expenses	18,886.56	52.49	12.10	3,853.16	376.41	4.28	253.60							
Equipment	38,894.40	35,500.00	-	111,733.00	13,857.00	-	-							
Copiers and Technology	33,084.49	935.58	1,152.14	13,051.78	514.23	258.19	406.54							
Depreciation	-	-	-	-	-	-	-							
Transfers	-	-	-	-	-	-	-							
Bank and Legal Fees	715.63	0.06	2.57	132.56	-	1.70	0.08							
Common Cost Pool	68,940.13	406.03	126.45	10,404.27	121.18	66.45	409.72							
In-Kind Expense	676,894.00	50,611.00	-	408,646.19	12,427.00	-	-							
<b>Total Expenses</b>	<b>3,347,192.00</b>	<b>174,222.23</b>	<b>37,277.00</b>	<b>1,020,646.19</b>	<b>44,789.29</b>	<b>15,120.00</b>	<b>105,387.23</b>							
Increase (Decrease) in Net Assets	-	-	-	-	-	-	-							
Net Assets, 02/28/2010	-	-	-	-	-	-	-							
Net Assets, 02/28/2011	\$	-	\$	-	\$	-	\$	-	\$	-	\$			

**Community Action Partnership of Greater St. Joseph**  
 St. Joseph, Missouri  
 Combining Statement of Activities  
 For the Year Ended February 28, 2011

	Program: Program Year End: Program Code: CFDA:	Missouri Early		Missouri Early		Head Start Non-Federal		Oakridge		Circles of Hope		HS Federal	
		Head Start 06/30/2010 1400 n/a	Head Start 06/30/2011 1400 n/a	Head Start 02/28/2011 1600 n/a	Head Start 02/28/2011 1600 n/a	Summer Program 02/28/2011 1700 n/a	Summer Program 02/28/2011 1700 n/a	09/30/2012 1750 93.104	09/30/2012 1750 93.104	Program Income 02/28/2011 1800 n/a	Program Income 02/28/2011 1800 n/a		
Revenues and Gains													
Federal Revenue	\$ 94,148.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,036.19	\$ -	\$ -	\$ -
State Revenue	-	118,744.53	117,933.72	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	30,426.74	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	-	-	-	-	-	40.00
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Pool Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Kind Revenue	-	147,717.99	93,707.19	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>	<b>94,148.86</b>	<b>266,462.52</b>	<b>211,640.91</b>	<b>30,426.74</b>	<b>-</b>	<b>-</b>	<b>1,036.19</b>	<b>-</b>	<b>-</b>	<b>40.00</b>	<b>-</b>	<b>-</b>	<b>40.00</b>
Expenses													
Salaries	35,903.11	48,813.69	47,868.81	-	-	-	-	-	-	8,959.31	-	-	-
Fringe Benefits	18,609.45	21,357.68	17,195.51	-	-	-	-	-	-	4,903.56	-	-	-
Consultants-Temps	195.07	30.31	191.03	-	-	-	-	-	-	0.97	-	-	-
Travel and Training	279.63	350.48	347.21	-	-	-	-	-	-	85.60	-	-	-
Space and Utilities	-	1.08	-	4,515.06	-	-	-	-	-	-	-	-	-
Communications	45.82	10.28	27.15	-	-	-	-	-	-	4.10	-	-	-
Insurance	179.35	25.20	134.79	-	-	-	-	-	-	0.76	-	-	-
Supplies	58.57	16.71	36.32	39.98	-	-	-	-	2.77	0.14	-	-	-
Client Expenses	37,785.87	47,538.15	50,293.75	3,694.64	-	-	-	-	-	0.47	-	-	-
Program Expenses	17.83	-	4.66	2,148.67	-	-	-	-	-	11.27	-	-	40.00
Miscellaneous Expenses	221.98	67.38	145.03	-	-	-	-	-	-	43.01	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Copiers and Technology	126.67	191.08	458.81	-	-	-	-	-	-	98.47	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank and Legal Fees	15.64	0.11	14.03	-	-	-	-	-	-	0.03	-	-	-
Common Cost Pool	709.87	342.38	1,216.62	-	-	-	-	-	-	44.71	-	-	-
In-Kind Expense	-	147,717.99	93,707.19	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>94,148.86</b>	<b>266,462.52</b>	<b>211,640.91</b>	<b>10,398.35</b>	<b>14,111.55</b>	<b>1,036.19</b>	<b>-</b>	<b>40.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40.00</b>
Increase (Decrease) in Net Assets	-	-	-	20,028.39	(14,111.55)	-	-	-	-	-	-	-	-
Net Assets, 02/28/2010	-	-	-	15,135.52	14,111.55	-	-	-	-	-	-	-	-
Net Assets, 02/28/2011	\$ -	\$ -	\$ -	\$ 35,163.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Community Action Partnership of Greater St. Joseph**  
 St. Joseph, Missouri  
 Combining Statement of Activities  
 For the Year Ended February 28, 2011

	Program: Program Year End: Program Code: CFDA:	WIB - WIA - Adult 06/30/2010 2200 17.258	WIB - WIA Adult ARRA 06/30/2010 2210 17.258	WIB - WIA - Youth Services 06/30/2010 2400 17.259	WIB - WIA - Youth Services 06/30/2011 2400 17.259	WIB - WIA Youth SPYC 85% 9/30/2010 2410 17.259	WIB - WIA ARRA DW SPYC 15% 09/30/2010 2420 17.260	WIB - TANF Youth Employment Program ARRA 09/30/2010 2430 93.714						
<b>Revenues and Gains</b>														
Federal Revenue	\$	73,547.16	\$	38,921.71	\$	86,531.56	\$	146,294.56	\$	27,072.00	\$	18,511.79	\$	189,806.61
State Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	10.00	70.00	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pool Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Kind Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>		<b>73,547.16</b>	<b>38,921.71</b>	<b>86,541.56</b>	<b>146,364.56</b>	<b>27,072.00</b>	<b>18,511.79</b>	<b>189,806.61</b>						
<b>Expenses</b>														
Salaries		33,597.85	7,861.66	42,167.73	76,089.46	23,656.49	15,675.12	154,294.09						
Fringe Benefits		13,033.76	3,466.15	15,041.12	19,925.38	2,668.00	2,152.56	17,090.23						
Consultants-Temps		602.75	404.37	2,623.36	340.54	14.28	7.79	0.16						
Travel and Training		830.87	854.02	1,014.05	5,337.77	114.18	181.14	655.68						
Space and Utilities		9.14	802.68	953.60	2,852.60	-	-	-						
Communications		411.44	710.64	2,435.56	3,503.85	3.12	1.84	52.23						
Insurance		128.55	292.68	797.85	1,987.05	0.71	0.41	6.75						
Supplies		11.28	145.82	273.66	582.84	9.65	9.05	51.81						
Client Expenses		23,856.31	23,276.20	17,724.92	26,825.12	512.16	349.94	15,885.11						
Program Expenses		45.54	27.79	1,207.38	2,224.77	-	81.66	715.22						
Miscellaneous Expenses		90.03	8.64	107.85	1,234.77	22.02	11.56	73.60						
Equipment		-	-	-	-	-	-	-						
Copiers and Technology		695.97	1,039.89	1,900.42	2,199.40	8.68	4.84	450.44						
Depreciation		-	-	-	-	-	-	-						
Transfers		-	-	-	-	-	-	-						
Bank and Legal Fees		0.05	0.02	0.07	16.85	0.02	0.01	0.43						
Common Cost Pool		233.62	31.15	293.99	3,244.16	62.69	35.87	530.86						
In-Kind Expense		-	-	-	-	-	-	-						
<b>Total Expenses</b>		<b>73,547.16</b>	<b>38,921.71</b>	<b>86,541.56</b>	<b>146,364.56</b>	<b>27,072.00</b>	<b>18,511.79</b>	<b>189,806.61</b>						
Increase (Decrease) in Net Assets		-	-	-	-	-	-	-						
Net Assets, 02/28/2010		-	-	-	-	-	-	-						
Net Assets, 02/28/2011	\$	\$	\$	\$	\$	\$	\$	\$						

**Community Action Partnership of Greater St. Joseph**  
 St. Joseph, Missouri  
 Combining Statement of Activities  
 For the Year Ended February 28, 2011

	WIB - TANF Career Assistance Program 6/30/2010 2500 93.558	WIB - TANF Career Assistance Program 9/30/2010 2500 93.558	MO Work Assistance Program 6/30/2011 2500 93.558	CSBG 09/30/2010 4600 93.569	CSBG 09/30/2011 4600 93.569	CSBG ARRA 09/30/2010 4605 93.710	Family Development Credentia 02/28/2011 3100 n/a
Revenues and Gains							
Federal Revenue	\$ 99,026.63	\$ 52,511.10	\$ 187,333.21	\$ 237,013.00	\$ 108,452.00	\$ 448,086.00	\$ -
State Revenue	-	-	-	-	-	-	-
Donations	-	-	-	150.00	500.00	-	-
Program Income	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Interest	-	-	-	-	22.11	-	-
Miscellaneous Income	-	-	-	-	-	-	-
Pool Revenues	-	-	-	-	-	-	-
In-Kind Revenue	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>	<b>99,026.63</b>	<b>52,511.10</b>	<b>187,333.21</b>	<b>237,163.00</b>	<b>108,974.11</b>	<b>448,086.00</b>	<b>-</b>
Expenses							
Salaries	50,714.78	35,082.36	60,493.61	82,069.83	49,966.36	212,541.18	707.68
Fringe Benefits	19,146.19	8,401.02	18,252.57	26,694.90	17,789.78	65,459.99	338.32
Consultants-Temps	302.76	164.28	299.03	12,221.00	11,755.50	24,433.79	-
Travel and Training	1,821.38	2,326.76	2,122.79	31,872.67	7,881.75	10,659.41	(1,061.06)
Space and Utilities	182.71	1,240.65	1,211.08	11,081.91	5,257.39	18.88	0.01
Communications	1,107.35	590.28	1,746.44	5,050.57	3,641.81	2,167.03	12.25
Insurance	612.06	155.80	449.51	1,462.72	830.07	446.27	0.03
Supplies	11,127.72	2,645.98	1,102.73	11,955.18	2,991.54	598.96	0.14
Client Expenses	575.21	-	3,341.39	23,551.56	14,334.64	27,087.44	-
Program Expenses	4,635.28	45.01	276.33	2,017.83	597.05	8,772.31	-
Miscellaneous Expenses	126.48	46.07	457.85	2,989.50	2,228.79	1,931.53	0.05
Equipment	-	-	-	-	-	-	-
Copiers and Technology	8,414.31	1,152.62	1,501.66	30,041.44	5,617.31	6,114.51	0.79
Depreciation	-	-	-	-	-	-	-
Transfers	-	-	-	121,525.46	(61,594.13)	12,508.88	-
Bank and Legal Fees	0.08	0.09	12.70	0.23	18.99	0.42	-
Common Cost Pool	260.32	660.18	6,389.17	5,987.25	5,472.52	7,867.89	1.79
In-Kind Expense	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>99,026.63</b>	<b>52,511.10</b>	<b>97,656.86</b>	<b>368,522.05</b>	<b>66,789.37</b>	<b>380,608.49</b>	<b>-</b>
Increase (Decrease) in Net Assets	-	-	89,676.35	(131,359.05)	42,184.74	67,477.51	-
Net Assets, 02/28/2010	-	-	-	131,359.05	-	(67,477.51)	-
Net Assets, 02/28/2011	\$ -	\$ -	\$ 89,676.35	\$ -	\$ 42,184.74	\$ -	\$ -

**Community Action Partnership of Greater St. Joseph**

St. Joseph, Missouri

Combining Statement of Activities

For the Year Ended February 28, 2011

	Program: Program Year End: Program Code: CFDA:	Community Development 02/28/2011 4400 n/a	KCP&L Utility Assistance Fund 02/28/2011 4100 n/a	LIHEAP 09/30/2010 4200 93.568	LIHEAP 09/30/2011 4200 93.568	Cooling and Heating Assistance Fund 02/28/2011 4500 n/a	Project H2O 02/28/2011 4150 n/a	EFSP - Buchanan County 12/31/2010 4000 97.024
Revenues and Gains								
Federal Revenue		\$ -	\$ -	\$ 580,379.48	\$ 438,698.07	\$ -	\$ -	\$ 9,981.00
State Revenue		-	-	-	-	-	-	-
Donations		1,375.00	399.02	-	-	7,479.49	10,000.00	-
Program Income		-	-	-	-	-	-	-
Transfers		-	-	28,276.86	-	-	-	-
Interest		-	-	-	-	134.34	-	-
Miscellaneous Income		-	379.05	-	-	-	-	-
Pool Revenues		-	-	-	-	-	-	-
In-Kind Revenue		-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>		<b>1,375.00</b>	<b>778.07</b>	<b>608,656.34</b>	<b>438,698.07</b>	<b>7,613.83</b>	<b>10,000.00</b>	<b>9,981.00</b>
Expenses								
Salaries		-	-	56,400.96	42,516.02	-	-	-
Fringe Benefits		-	-	15,188.13	11,559.67	-	-	-
Consultants-Temps		-	-	16,417.52	3,064.79	-	-	-
Travel and Training		-	-	2,730.77	386.86	-	-	-
Space and Utilities		-	-	21.95	-	-	-	-
Communications		-	-	2,560.42	3,795.83	-	-	-
Insurance		-	-	227.87	137.59	-	-	-
Supplies		-	-	4,678.52	3,960.12	-	-	-
Client Expenses		5,348.69	363.00	498,079.00	361,679.00	3,250.85	8,250.41	9,981.00
Program Expenses		-	-	70.25	13.27	-	-	-
Miscellaneous Expenses		-	-	369.18	464.72	-	-	-
Equipment		-	-	-	-	-	-	-
Copiers and Technology		-	-	5,054.66	2,752.66	-	-	-
Depreciation		-	-	-	-	-	-	-
Transfers		493.03	-	-	-	-	-	-
Bank and Legal Fees		-	-	0.14	10.44	-	-	-
Common Cost Pool		-	-	6,856.97	8,357.10	-	-	-
In-Kind Expense		-	-	-	-	-	-	-
<b>Total Expenses</b>		<b>5,841.72</b>	<b>363.00</b>	<b>608,656.34</b>	<b>438,698.07</b>	<b>3,250.85</b>	<b>8,250.41</b>	<b>9,981.00</b>
Increase (Decrease) in Net Assets		(4,466.72)	415.07	-	-	4,362.98	1,749.59	-
Net Assets, 02/28/2010		7,426.16	365.46	-	-	3,551.89	2,040.07	-
Net Assets, 02/28/2011		\$ 2,959.44	\$ 780.53	\$ -	\$ -	\$ 7,914.87	\$ 3,789.66	\$ -

**Community Action Partnership of Greater St. Joseph**

St. Joseph, Missouri

Combining Statement of Activities  
For the Year Ended February 28, 2011

	Program: Program Year End: Program Code: CFDA:	EFSP - Clinton & Dekalb Counties 11/30/2010 4050 97.024	Andrew County Special Needs 02/28/2011 4900 n/a	Emergency Shelter Grant 3/31/2010 7000 14.231	Homeless Challenge Project 09/30/2010 7100 93.569	Homeless Challenge Project 09/30/2011 7100 93.569	Missouri Housing Trust Fund Program 3/31/2010 7200 n/a	HPRP - City 9/30/2012 7600 14.257
Revenues and Gains								
Federal Revenue	\$	5,348.00	\$	218.00	\$	-	\$	153,346.31
State Revenue	-	-	-	-	-	-	812.31	-
Donations	-	-	350.00	-	-	-	-	-
Program Income	-	-	165.00	-	-	-	-	-
Transfers	-	-	-	218.00	26,497.35	1,793.21	-	-
Interest	-	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-
Pool Revenues	-	-	-	-	-	-	-	-
In-Kind Revenue	-	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>		<b>5,348.00</b>	<b>515.00</b>	<b>436.00</b>	<b>26,497.35</b>	<b>1,793.21</b>	<b>812.31</b>	<b>153,346.31</b>
Expenses								
Salaries	-	-	-	-	15,118.82	11,519.42	-	-
Fringe Benefits	-	-	-	-	6,965.68	4,959.54	-	-
Consultants-Temps	-	-	-	-	38.23	53.82	-	-
Travel and Training	-	-	-	-	478.84	145.02	-	-
Space and Utilities	-	-	-	-	3.11	-	-	-
Communications	-	-	-	-	166.09	21.35	-	-
Insurance	-	-	-	-	122.65	40.31	-	-
Supplies	-	-	-	-	44.43	56.27	-	-
Client Expenses	4,918.00	574.05	380.50	-	-	-	230.89	190,319.67
Program Expenses	-	-	-	0.15	2.92	-	-	-
Miscellaneous Expenses	-	-	-	33.39	65.28	-	-	-
Equipment	-	-	-	-	-	-	-	-
Copiers and Technology	-	-	-	471.83	58.88	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Transfers	-	-	-	(581.42)	-	-	581.42	-
Bank and Legal Fees	430.00	-	-	0.03	-	-	-	-
Common Cost Pool	-	-	-	839.23	1,918.59	-	-	-
In-Kind Expense	-	-	-	-	-	-	-	-
<b>Total Expenses</b>		<b>5,348.00</b>	<b>574.05</b>	<b>380.50</b>	<b>23,701.06</b>	<b>18,846.21</b>	<b>812.31</b>	<b>190,319.67</b>
Increase (Decrease) in Net Assets		-	(59.05)	55.50	2,796.29	(17,053.00)	-	(36,973.36)
Net Assets, 02/28/2010		-	308.47	-	(2,796.29)	-	-	36,973.36
Net Assets, 02/28/2011	\$	-	\$ 249.42	\$ 55.50	\$ -	\$ (17,053.00)	\$ -	\$ -

**Community Action Partnership of Greater St. Joseph**  
 St. Joseph, Missouri  
 Combining Statement of Activities  
 For the Year Ended February 28, 2011

	Program:	HPRP - County	Local Emergency	Reaching Higher	Weatherization -	HeRO	Rental Housing	Home		
	Program Year End:	9/30/2012	02/28/2010	Grant	ARRA	6/30/2010	Programs	Construction		
Program Code:	7610	7300	7400	02/28/2010	3/31/2012	8600	02/28/2010	02/28/2010		
CFDA:	14.257	n/a	n/a	n/a	8500	14.239	8700	8800		
					81.042		n/a	14.239/14.228		
Revenues and Gains										
Federal Revenue	\$	25,333.92	\$	-	\$	282,645.60	\$	25,368.20	\$	700,971.08
State Revenue	-	-	-	-	-	-	-	-	-	15,000.00
Donations	-	-	-	25,000.00	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	36,193.39	-	-	-
Transfers	-	-	-	-	-	15,872.79	-	-	-	271.97
Interest	-	-	-	-	-	-	413.94	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-
Pool Revenues	-	-	-	-	-	-	-	-	-	-
In-Kind Revenue	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues and Gains</b>		<b>25,333.92</b>	<b>-</b>	<b>25,000.00</b>	<b>282,645.60</b>	<b>41,240.99</b>	<b>36,607.33</b>	<b>716,243.05</b>		
Expenses										
Salaries	-	-	-	-	75,895.16	2,900.88	-	-	-	52,306.66
Fringe Benefits	-	-	-	-	16,488.97	592.71	-	-	-	14,984.11
Consultants-Temps	-	-	-	-	3,543.89	0.77	-	-	-	6,319.02
Travel and Training	-	-	-	-	9,571.57	432.80	-	-	-	6,738.55
Space and Utilities	-	-	-	-	1,624.47	2.48	5,368.33	-	-	2,549.40
Communications	-	-	-	-	3,413.05	66.24	-	-	-	1,017.92
Insurance	-	-	-	-	2,815.87	5.48	-	-	-	1,742.99
Supplies	-	-	-	-	17,064.46	3.15	-	-	-	775.51
Client Expenses	25,333.92	2,313.00	15,515.33	-	128.94	-	-	-	-	-
Program Expenses	-	-	-	-	121,783.14	28,349.40	25,263.13	117,843.39	-	-
Miscellaneous Expenses	-	-	-	-	1,732.02	18.75	-	3,165.22	-	-
Equipment	-	-	-	-	17,795.00	-	-	-	-	-
Copiers and Technology	-	-	-	-	8,338.83	310.21	-	2,402.37	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Transfers	-	218.00	-	-	-	-	-	-	-	16,331.48
Bank and Legal Fees	-	-	-	-	1,613.17	0.03	-	-	-	4.56
Common Cost Pool	-	-	-	-	837.06	334.65	-	-	-	4,789.39
In-Kind Expense	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>		<b>25,333.92</b>	<b>2,531.00</b>	<b>15,515.33</b>	<b>282,645.60</b>	<b>33,017.55</b>	<b>30,631.46</b>	<b>230,970.57</b>		
Increase (Decrease) in Net Assets		-	(2,531.00)	9,484.67	-	8,223.44	5,975.87	485,272.48		
Net Assets, 02/28/2010		-	2,163.65	15,515.65	-	(8,223.44)	35,236.17	30,054.24		
Net Assets, 02/28/2011	\$	-	(367.35)	25,000.32	\$	-	\$	41,212.04	\$	515,326.72



**Community Action Partnership of Greater St. Joseph**  
 St. Joseph, Missouri  
 COMMUNITY SERVICES BLOCK GRANT PROGRAM  
 GRANT NO. CSBG 05  
 For the Program Period October 1, 2009 to September 30, 2010  
 Schedule of Revenue and Expenses for Program Year

	10/01/2009 to 02/28/2010	03/01/2010 to 09/30/2010	Total Grant
Beginning CSBG Residuals			\$ 121,955.86
<b>Revenues</b>			
Grant Revenue-CSBG	\$ 85,000.00	\$ 237,013.00	322,013.00
Speaking Fees		150.00	150.00
Interest Income	31.05	-	31.05
Total Revenues	<u>85,031.05</u>	<u>237,163.00</u>	<u>322,194.05</u>
<b>Expenses</b>			
Personnel	36,197.31	98,282.66	134,479.97
Non-Personnel	34,141.02	135,153.25	169,294.27
Administration-Fair Share	5,289.53	13,560.68	18,850.21
Total Operating Expenses	<u>75,627.86</u>	<u>246,996.59</u>	<u>322,624.45</u>
Administration-Short Fall			
Liheap	-	28,276.86	28,276.86
HeRO	-	15,872.79	15,872.79
Homeless Challenge Program	-	13,988.47	13,988.47
Total Expenses	<u>-</u>	<u>58,138.12</u>	<u>58,138.12</u>
CSBG Surplus/Deficit for Program Year	<u>\$ 9,403.19</u>	<u>\$ (67,971.71)</u>	<u>(58,568.52)</u>
Ending CSBG Residuals			<u>\$ 63,387.34</u>
Strategy	Contract Amount	Units Provided	Revenue by Strategy
<b>Community Coordination/Resource Development</b>			
Step Up to Leadership	\$ 60,000.00	4.00	\$ 60,000.00
Poverty Simulations	50,000.00	4.00	50,000.00
Movin' On Up	80,000.00	4.00	80,000.00
Childcare Access Initiative	50,000.00	4.00	50,000.00
Assess, Plan, Eval & Rep	50,000.00	5.00	50,000.00
<b>Family Development</b>	<b>256,331.00</b>		
CARF (IAR)	24.00	39.00	936.00
Crisis Resp/Res	21.00	233.00	4,893.00
Family Support	25.00	11.00	275.00
Life Skills	24.00	232.00	5,568.00
Targeted Coaching	25.00	18.00	450.00
Back to School Fair	22.00	886.00	19,492.00
Employment Stability	100.00	-	-
Targeted Support Group	50.00	8.00	400.00
		Less Hanging Units	<u>(1.00)</u>
			<u>\$ 322,013.00</u>

**Community Action Partnership of Greater St. Joseph**  
 St. Joseph, Missouri  
 COMMUNITY SERVICES BLOCK GRANT PROGRAM - ARRA  
 Grant No: PG2810005  
 For the Program Period April 1, 2009 to September 30, 2010  
 Schedule of Revenue and Expenses

	04/01/2009 to 09/30/2009	10/01/2009 to 9/30/2010	Total Grant
<b>Revenues</b>			
Grant Revenue-CSBG	\$ -	\$ 569,749.00	569,749.00
Interest Income	-	1.00	1.00
Total Revenues	<u>-</u>	<u>569,750.00</u>	<u>569,750.00</u>
<b>Expenses</b>			
Personnel	3,487.69	385,040.45	388,528.14
Non-Personnel	4,004.02	118,646.00	122,650.02
Administration-Fair Share	313.82	45,749.14	46,062.96
Total Operating Expenses	<u>7,805.53</u>	<u>549,435.59</u>	<u>557,241.12</u>
Administration-Short Fall Homeless Challenge Program	-	12,508.88	12,508.88
Total Expenses	<u>-</u>	<u>12,508.88</u>	<u>12,508.88</u>
CSBG Surplus/Deficit for Program Year	<u>\$ (7,805.53)</u>	<u>\$ 7,805.53</u>	<u>\$ -</u>

Strategy	Contract Amount	Units Provided	Revenue by Strategy
<b>Community Coordination/Resource Development</b>			
Community Empower / SJ	\$ 70,000.00	4.00	\$ 70,000.00
Community Empower / Cam	30,000.00	4.00	30,000.00
Financial Stability	60,000.00	4.00	60,000.00
Employment Stability	110,000.00	4.00	110,000.00
Car Angels	60,000.00	4.00	60,000.00
<b>Family Development</b>	<b>239,749.00</b>		
CARF (IAR)	27.00	4,344.00	117,288.00
Crisis Resp/Res	24.00	2.00	48.00
Family Support	28.00	662.00	18,536.00
Life Skills	27.00	2,516.00	67,932.00
Targeted Coaching	28.00	57.00	1,596.00
Back to School Fair	25.00	1,309.00	32,725.00
Economic Security	100.00	-	-
Targeted Support	50.00	33.00	1,650.00
		Less Hanging Units	<u>(26.00)</u>
			<u>\$ 569,749.00</u>

**Community Action Partnership of Greater St. Joseph**  
 St. Joseph, Missouri  
 LOW INCOME HOME ENERGY ASSISTANCE PROGRAM  
 Grant No. ERS110-1005  
 Program Year Ended September 30, 2010  
 Schedule of Revenue and Expenses

	Budget	Actual	Variable Favorable (Unfavorable)
<b>Revenues</b>			
Grant Revenue - LIHEAP			
Special Start-up	\$ 220,000.00	\$ 220,000.00	\$ -
Current (initial + amendments)	726,538.00	726,538.00	-
Carryover		(33.00)	(33.00)
Total Revenues	<u>946,538.00</u>	<u>946,505.00</u>	<u>(33.00)</u>
<b>Expenditures</b>			
Administrative/Program Services			
Personnel	137,287.00	163,931.20	(26,644.20)
Travel/Training	3,700.00	3,338.45	361.55
Rent/Fuel/Utilities	10,600.00	12,465.90	(1,865.90)
Equipment	250.00	601.51	(351.51)
Supplies	9,650.00	10,225.97	(575.97)
Communication Services	1,400.00	642.74	757.26
Other	15,400.00	15,325.09	74.91
Total Administrative/Program Services	<u>178,287.00</u>	<u>206,530.86</u>	<u>(28,243.86)</u>
ECIP Direct Services			
Winter	573,553.00	573,553.00	-
Summer	194,698.00	194,698.00	-
Total ECIP Direct Services	<u>768,251.00</u>	<u>768,251.00</u>	<u>-</u>
Total Expenditures	<u>946,538.00</u>	<u>974,781.86</u>	<u>(28,243.86)</u>
Revenues Over (Under) Expenditures	-	(28,276.86)	28,276.86
Transfer from CSBG	-	28,276.86	(28,276.86)
Ending Program Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Community Action Partnership of Greater St. Joseph**  
**Grant No. G-09-16-ARRA-35 –ARRA ENERGIZE MO**  
**RECONCILIATION OF REVENUES AND EXPENSES**  
**FOR THE PERIOD OF June 1, 2010 to February 28, 2011**

<b><u>ENERGY CENTER</u></b>		<b><u>SUBGRANTEE</u></b>	
Beginning Fund Balance	0	Beginning Fund Balance	0
<b>Revenue</b>		<b>Revenue</b>	
Grant Income	273,211	Grant Income	282,646
Carry Over Funds	0	Carry Over Funds	0
Program Income	0	Program Income	0
<b>Total Revenue</b>	<b>273,211</b>	<b>Total Revenue</b>	<b>282,646</b>
<b>Expenditures</b>		<b>Expenditures</b>	
Administration	32,810	Administration	34,967
Program Operations	222,012	Program Operations	228,650
Insurance	1,776	Insurance	2,150
T&TA	16,613	T&TA	16,879
Leveraging	0	Leveraging	0
Financial Audit	0	Financial Audit	0
<b>Total Expenditures</b>	<b>273,211</b>	<b>Total Expenditures</b>	<b>282,646</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>Ending Fund Balance</b>	<b>0</b>

\* Differences between the energy center and the subgrantee is due to the grant not being closed out and with timing issues due to the use of accrual basis of accounting used for the audit.

**Community Action Partnership of Greater St. Joseph**  
**Grant No. G-09-16-ARRA-35 –ARRA ENERGIZE MO**

<b>BEGINNING AGENCY FUND BALANCE</b> <b>(CARRY-OVER) (As of June 1)</b>	<b>\$ <u>0</u></b>
<b>GRANT REVENUE</b> <b>(Funds received June 1 through Feb 28)</b>	<b>\$ <u>273,211</u></b>
<b>PROGRAM INCOME</b>	<b>\$ <u>0</u></b>
<b>LESS EXPENDITURES</b> <b>(June 1 through Feb 28)</b>	<b>\$ <u>273,211</u></b>
<b>AGENCY ENDING FUND BALANCE</b>	<b>\$ <u>0</u></b>
<b>Ending Cash on Hand</b>	<b>\$ <u>0</u></b>
<b>Ending Inventory</b>	<b>\$ <u>206</u></b>

**Community Action Partnership of Greater St. Joseph**

St. Joseph, Missouri

HEAD START PROGRAM

GRANT NO. 07CH6012/44

For the Program Year Ended February 28, 2011

Schedule of Revenue and Expenses Compared with Budget

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)
Revenues			
Grant Revenue	\$ 3,334,695.00	\$ 3,334,695.00	\$ -
Grantee's In-Kind Contribution	833,674.00	1,085,540.19	251,866.19
Total Revenues	<u>4,168,369.00</u>	<u>4,420,235.19</u>	<u>251,866.19</u>
Expenditures			
Direct Costs			
Personnel	1,888,508.00	1,746,835.95	141,672.05
Fringe Benefits	734,576.00	657,839.17	76,736.83
Travel	16,215.00	14,637.20	1,577.80
Equipment	-	130,708.40	(130,708.40)
Supplies	97,045.00	58,293.63	38,751.37
Contractual	190,582.00	198,146.67	(7,564.67)
Other	407,769.00	528,233.98	(120,464.98)
Total Federal Expenditures	<u>3,334,695.00</u>	<u>3,334,695.00</u>	<u>-</u>
Grantee's In-Kind Expenses			
Personnel and Supplies	<u>833,674.00</u>	<u>1,085,540.19</u>	<u>(251,866.19)</u>
Total Expenditures	<u>4,168,369.00</u>	<u>4,420,235.19</u>	<u>(251,866.19)</u>
Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**FEDERAL COMPLIANCE SECTION**

**Community Action Partnership of Greater St. Joseph**

St. Joseph, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended February 28, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Grant Yr. End	CFDA #	Pass-Through Entity Identifying Number	Federal Expenditures
<b><u>U.S. Department of Homeland Security</u></b>				
Direct Programs:				
Emergency Food & Shelter Program - Clinton/Dekalb	11/30/2010	97.024	N/A	\$ 5,348.00
Emergency Food & Shelter Program - Buchanan Co.	12/31/2010	97.024	N/A	9,981.00
		TOTAL 97.024		<u>15,329.00</u>
Total U.S. Department of Homeland Security				<u>15,329.00</u>
<b><u>U.S. Department of Health and Human Services</u></b>				
Direct Programs:				
Head Start Cluster				
Head Start	2/28/2011	93.600	N/A	2,670,298.00
Head Start - Training	2/28/2011	93.600	N/A	37,277.00
Head Start - Early Head Start	2/28/2011	93.600	N/A	612,000.00
Head Start - Early Head Start - Training	2/28/2011	93.600	N/A	15,120.00
		TOTAL 93.600		<u>3,334,695.00</u>
Head Start - ARRA	9/30/2010	93.708	N/A	123,611.23
Head Start - Early Head Start - ARRA	9/30/2010	93.708	N/A	32,362.29
		TOTAL 93.708		<u>155,973.52</u>
			Total Head Start Cluster (M)	<u>3,490,668.52</u>
Passed-through:				
State of Missouri Dept of Mental Health - MO-KAN Regional Council Circle of H.O.P.E.				
	9/30/2012	93.104	N/A	1,036.19
Temporary Assistance for Needy Families Cluster				
State of Missouri Workforce Investment Board - Northwest Region				
Temporary Assistance for Needy Families - CAP	6/30/2010	93.558	#7-08-6-09-9111	99,026.63
Temporary Assistance for Needy Families - CAP	9/30/2010	93.558	#7-08-6-09-9111	52,511.10
State of Missouri Division of Family Services				
Missouri Work Assistance Program (TANF)	6/30/2011	93.558	C311006005	187,333.21
		TOTAL 93.558		<u>338,870.94</u>
Temporary Assistance for Needy Families - Summer Youth - ARRA	9/30/2010	93.714	#2-09-6-10-9111	189,806.61
			Total Temporary Assistance for Needy Families Cluster (M)	<u>528,677.55</u>
State of Missouri Division of Family Services				
Low-Income Home Energy Assistance Program (LIHEAP)	9/30/2010	93.568	ERS1101005	580,379.48
Low-Income Home Energy Assistance Program (LIHEAP)	9/30/2011	93.568	ER0110-FFY11	438,698.07
		TOTAL 93.568		<u>(M) 1,019,077.55</u>
Community Services Block Grant Cluster				
State of Missouri Division of Family Services				
Community Services Block Grant	9/30/2010	93.569	CSBG-5	237,013.00
Community Services Block Grant	9/30/2011	93.569	CSBG-5	108,452.00
City of St. Joseph, Mo				
Community Services Block Grant - Homeless Challenge	9/30/2011	93.569	HCP 41	17,053.00
		TOTAL 93.569		<u>362,518.00</u>
State of Missouri Division of Family Services				
Community Services Block Grant - ARRA	9/30/2010	93.710	PG2810005	380,608.49
			Total Community Services Block Grant Cluster (M)	<u>743,126.49</u>
Total U.S. Department of Health and Human Services				<u>5,782,586.30</u>

**Community Action Partnership of Greater St. Joseph**  
 St. Joseph, Missouri  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended February 28, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Grant Yr. End	CFDA #	Pass-Through Entity Identifying Number	Federal Expenditures
<b><u>U.S. Department of Labor</u></b>				
Pass-through Programs				
Workforce Investment Act Cluster				
State of Missouri Workforce Investment Board - Northwest Region				
Workforce Investment Act - Adult Program	6/30/2010	17.258	#7-08-6-09-9111	\$ 73,547.16
Workforce Investment Act - ARRA Adult Program	6/30/2010	17.258	#2-09-6-10-9111	38,921.71
		TOTAL 17.258		<u>112,468.87</u>
Workforce Investment Act - Youth Activities	6/30/2010	17.259	#7-08-6-09-9111	86,531.56
Workforce Investment Act - Youth Activities	6/30/2011	17.259	#7-08-6-09-9111	146,294.56
Workforce Investment Act - SPYC 85%	9/30/2010	17.259	#2-09-6-10-9111	27,072.00
		TOTAL 17.259		<u>259,898.12</u>
Workforce Investment Act - ARRA Dislocated Worker SPYC 15%	9/30/2010	17.260	#2-09-6-10-9111	18,511.79
			Total Workforce Investment Act Cluster (M)	<u>390,878.78</u>
Total U.S. Department of Labor				<u>390,878.78</u>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Passed-through:				
Missouri Housing Development Commission				
CHDO Forgivable Loan Program - Outstanding				
Loan Balances (with continuing compliance requirements)		14.239	Various	724,753.00
Home Investment Partnership Program - 2007 Program		14.239	Rural Infill 01	121,619.97
Home Repair Opportunity Program - 2009 Program		14.239	M-08-SG-29-0100	25,368.20
City of St. Joseph, Mo				
Home Investment Partnership Program - 2007 Program		14.239	21st Street	62,904.00
Housing Assistance Council				
Travel Scholarship Reimbursements		14.239	N/A	2,669.82
		TOTAL 14.239		(M) <u>937,314.99</u>
City of St. Joseph, Mo				
Emergency Food and Shelter Program	3/31/2010	14.231	ESFP10	218.00
City of St. Joseph, Mo				
Neighborhood Stabilization Program		14.228	Mary Street	289,114.53
Neighborhood Stabilization Program		14.228	9th Street	224,662.76
		TOTAL 14.228		(M) <u>513,777.29</u>
City of St. Joseph, Mo				
Homelessness Prevention and Rapid Re-housing Program ARRA	9/30/2012	14.257	HP12	190,319.67
County of Buchanan, Mo				
Homelessness Prevention and Rapid Re-housing Program ARRA	9/30/2012	14.257	HP12	25,333.92
		TOTAL 14.257		<u>215,653.59</u>
Total U.S. Department of Housing and Urban Development				<u>1,666,963.87</u>

**Community Action Partnership of Greater St. Joseph**

St. Joseph, Missouri

Schedule of Expenditures of Federal Awards

For the Year Ended February 28, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Grant Yr. End	CFDA #	Pass-Through Entity Identifying Number	Federal Expenditures
<b><u>U.S. Department of Energy</u></b>				
Passed-through:				
State of Missouri Department of Natural Resources				
Weatherization ARRA - Energize Missouri Housing Initiative	3/31/2012	81.042	G-09-16-ARRA-35	\$ 282,645.60
Total U.S. Department of Energy				<u>282,645.60</u>
<b><u>U.S. Department of Agriculture</u></b>				
Passed-through:				
State of Missouri Department of Health				
Child and Adult Care Food Program	9/30/2010	10.558	ERS4610-35	105,387.23
Child and Adult Care Food Program	9/30/2011	10.558	ERS4611-35	94,148.86
TOTAL 10.558				<u>199,536.09</u>
Total U.S. Department of Agriculture				<u>199,536.09</u>
Total Expenditures of Federal Awards				<u><u>\$ 8,337,939.64</u></u>

NOTE A -- BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Community Action Partnership of Greater St. Joseph and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

(M) = Tested as a Major Program.

**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**

Board of Directors  
Community Action Partnership of Greater St. Joseph  
St. Joseph, Missouri

We have audited the financial statements of Community Action Partnership of Greater St. Joseph (a nonprofit organization) as of and for the year ended February 28, 2011, and have issued our report thereon dated July 25, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Community Action Partnership of Greater St. Joseph's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Partnership of Greater St. Joseph's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action Partnership of Greater St. Joseph's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, Board of Directors, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Jarred, Gilmore & Phillips, PA*

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

July 25, 2011  
Chanute, Kansas

**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors  
Community Action Partnership of Greater St. Joseph  
St. Joseph, Missouri

Compliance

We have audited Community Action Partnership of Greater St. Joseph's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of Community Action Partnership of Greater St. Joseph's major federal programs for the year ended February 28, 2011. Community Action Partnership of Greater St. Joseph's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Community Action Partnership of Greater St. Joseph's management. Our responsibility is to express an opinion on Community Action Partnership of Greater St. Joseph's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action Partnership of Greater St. Joseph's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Community Action Partnership of Greater St. Joseph's compliance with those requirements.

In our opinion, Community Action Partnership of Greater St. Joseph 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 February 28, 2011.

Internal Control Over Compliance

Management of Community Action Partnership of Greater St. Joseph is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Community Action Partnership of Greater St. Joseph's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Greater St. Joseph's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, Board of Directors, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

July 25, 2011  
Chanute, Kansas

**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**

St. Joseph, Missouri

Schedule of Findings and Questioned Costs

For the Year Ended February 28, 2011

**I. SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements:**

The auditors' report expresses an unqualified opinion on the consolidated financial statements of Community Action Partnership of Greater St. Joseph

**Internal Control over Financial Reporting:**

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiencies identified that are not considered to be a material weaknesses?	_____	Yes	_____ <u>X</u> _____	No
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 deficiencies identified that are not considered to be a material weaknesses?	_____	Yes	_____ <u>X</u> _____	No

The auditors' report on compliance for the major federal award programs for Community Action Partnership of Greater St. Joseph expresses an unqualified opinion.

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	_____	Yes	_____ <u>X</u> _____	No
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Identification of major programs:

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

Head Start Cluster:	
Head Start	CFDA 93.600
Head Start – ARRA	CFDA 93.708
Community Services Block Grant Cluster:	
Community Services Block Grant	CFDA 93.569
Community Services Block Grant – ARRA	CFDA 93.710
Temporary Assistance for Needy Families Cluster:	
Temporary Assistance for Needy Families – CAP	CFDA 93.558
Temporary Assistance for Needy Family – Summer Youth	CFDA 93.714
Low-Income Home Energy Assistance Program	CFDA 93.568

**U.S. DEPARTMENT OF LABOR**

WIA Cluster:	
Workforce Investment Act – Adult Program	CFDA 17.258
Workforce Investment Act – Youth Program	CFDA 17.259
Workforce Investment Act – ARRA Dislocated Worker SPYC 15%	CFDA 17.260

**U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

Home Investment Partnership Program	CFDA 14.239
Neighborhood Stabilization Program	CFDA 14.228

The threshold for distinguishing Types A and B programs was \$300,000.00.

Auditee qualified as a low risk auditee?	_____	Yes	_____ <u>X</u> _____	No
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**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**

St. Joseph, Missouri

Schedule of Findings and Questioned Costs

For the Year Ended February 28, 2011

**II. FINDINGS – FINANCIAL STATEMENT AUDIT**

None

**III. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None

**COMMUNITY ACTION PARTNERSHIP OF GREATER ST. JOSEPH**  
St. Joseph, Missouri  
Summary Schedule of Prior Audit Findings  
For the Year Ended February 28, 2011

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None