

Community Action Agency of St. Louis County, Inc.

St. Louis, Missouri

Financial Statements and Supplementary Information

Year Ended September 30, 2017

Community Action Agency of St. Louis County, Inc.

Financial Statements and Supplementary Information
Year Ended September 30, 2017

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Independent Auditor's Report

Board of Directors
Community Action Agency of St. Louis County, Inc.
St. Louis, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Agency of St. Louis County, Inc., which comprise the statement of financial position as of September 30, 2017, and the related statements of activities and cash flows for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action Agency of St. Louis County, Inc. as of September 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of program activity, Schedules A-1 to A-5, schedule of expenditures of federal awards and list of programs, Schedules B-1 to B-2, as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Schedule C-1 to C-2, D-1 to D-5, and E 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. Such 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. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States, the statement of financial position of Community Action Agency of St. Louis County, Inc. as of September 30, 2016, and the related statements of activities and cash flows for the year then ended (not presented herein), and we expressed an unmodified opinion on those financial statements. That audit was conducted for purposes of forming an opinion on the financial statements as a whole. The prior year expenses on the supplementary schedule D-1, are presented for purposes of additional analysis. Such information is the responsibility of management and the prior year expenses were derived from and relate directly to the underlying accounting and other records used to prepare the September 30, 2016, financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 prior year expenses included on the supplementary schedule D-1 are fairly stated, in all material respects, in relation to the consolidated financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2018, on our consideration of Community Action Agency of St. Louis County, Inc.'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 Community Action Agency of St. Louis County, Inc.'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 Community Action Agency of St. Louis County, Inc.'s internal control over financial reporting and compliance.



Wipfli LLP

June 11, 2018
Madison, Wisconsin

Community Action Agency of St. Louis County, Inc.

Statement of Financial Position

September 30, 2017

<i>Assets</i>	
Current assets:	
Cash	\$ 1,318,779
Certificate of deposit	254,161
Grants receivable	899,784
Prepaid expenses and other current assets	111,847
<hr/>	
Total current assets	2,584,571
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Property and equipment, net	593,182
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TOTAL ASSETS	\$ 3,177,753
<hr/> <hr/>	
<i>Liabilities and Net Assets</i>	
Current liabilities:	
Accounts payable	\$ 262,059
Accrued payroll and related	263,645
Grant funds received in advance	168,541
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Total current liabilities	694,245
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Net assets:	
Unrestricted	2,343,446
Temporarily restricted	140,062
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Total net assets	2,483,508
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TOTAL LIABILITIES AND NET ASSETS	\$ 3,177,753
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Community Action Agency of St. Louis County, Inc.

Statement of Activities

Year Ended September 30, 2017

	Unrestricted	Temporarily Restricted	Total
Public support and revenue:			
Grant revenue	\$ 8,497,029	\$ 0	\$ 8,497,029
Donations	82,459	0	82,459
Interest income	3,847	0	3,847
Other income	239,629	0	239,629
Total public support and revenue	8,822,964	0	8,822,964
Expenses:			
Program services:			
Weatherization	2,078,418	0	2,078,418
Energy assistance	4,146,676	0	4,146,676
Community services	2,042,881	0	2,042,881
Housing/rental assistance	57,164	0	57,164
Total program services	8,325,139	0	8,325,139
Supporting services:			
Management and general	516,457	0	516,457
Fund raising	9,905	0	9,905
Total supporting services	526,362	0	526,362
Total expenses	8,851,501	0	8,851,501
Change in net assets	(28,537)	0	(28,537)
Net assets - Beginning of year	2,371,983	140,062	2,512,045
Net assets - End of year	\$ 2,343,446	\$ 140,062	\$ 2,483,508

See accompanying notes to financial statements.

Community Action Agency of St. Louis County, Inc.

Statement of Cash Flows

Year Ended September 30, 2017

Increase (decrease) in cash:	
Cash flows from operating activities:	
Change in net assets	(\$ 28,537)
Adjustments to reconcile change in net assets to to net cash provided by operating activities:	
Depreciation	29,763
Gain on sale of property and equipment	(14,192)
Changes in operating assets and liabilities:	
Grants receivable	(30,506)
Prepaid expenses and other current assets	(18,043)
Accounts payable	(35,270)
Accrued payroll and related	34,145
Grant funds received in advance	85,100
Net cash provided by operating activities	22,460
Cash flows from investing activities:	
Interest earned on certificate of deposit	(1,519)
Purchase of property and equipment	(12,323)
Proceeds from sale of property and equipment	54,201
Net cash provided by investing activities	40,359
Cash flows from financing activities:	
Principal payments on debt	(19,359)
Net cash used in financing activities	(19,359)
Net change in cash	43,460
Cash - Beginning of year	1,275,319
Cash - End of year	\$ 1,318,779
Supplemental schedule of operating activities:	
Interest paid and expensed	\$ 42

See accompanying notes to financial statements.

Community Action Agency of St. Louis County, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Nature of Operations

Community Action Agency of St. Louis County, Inc. (CAASTLC) was organized as a nonprofit corporation in 1969. CAASTLC was formed to develop and provide various community services to assist low-income residents and residents in crisis of St. Louis County. The services include home weatherization and utility assistance. Block grant funds are utilized to eliminate the causes and consequences of poverty.

Basis of Presentation

All financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Classification of Net Assets

Net assets and revenue, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of CAASTLC and changes therein are classified and reported as follows:

Unrestricted Net Assets - Net assets that are not subject to donor-imposed stipulations and donor-imposed stipulations that are met in the year of the contribution.

Temporarily Restricted Net Assets - Net assets subject to donor-imposed stipulations that may or may not be met, either by actions of CAASTLC and/or the passage of time. When a restriction expires, temporarily restricted net assets are transferred to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

Permanently Restricted Net Assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by CAASTLC. Generally, the donors of these assets permit CAASTLC to use all or part of the income earned on any related investments for general or specific purposes. Currently, CAASTLC does not have any permanently restricted net assets.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Certificate of Deposit

The certificate of deposit is stated at cost.

Community Action Agency of St. Louis County, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment are recorded at cost and depreciated using the straight-line method over the estimated useful life of the asset. CAASTLC capitalizes property and equipment purchased with a cost greater than \$5,000 and a useful life of more than one year. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. If there are no donor restrictions regarding how long a donated asset must be maintained, CAASTLC reports expirations of donor restrictions when the donated assets are placed in service.

Property and equipment purchased with grant funds are owned by CAASTLC while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. The net book value of property and equipment purchased with grant funds is \$236,026. These assets are included in the property and equipment shown on the statement of financial position.

Revenue Recognition

Contributions are recognized when the donor makes a promise to give to CAASTLC that is, in substance, unconditional. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and nature of any donor restrictions. When a restriction expires, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statements of activities as released from restrictions. 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.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

A. Grant Awards That Are Contributions

Grants that qualify as contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related allowable expenses are incurred. Amounts received in excess of expenses are reflected as grant funds received in advance.

B. Grant Awards That Are Exchange Transactions

Exchange transactions reimburse based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

Joint Costs

Joint costs are allocated to benefiting programs using various allocation methods depending on the type of joint costs being allocated. Joint costs are those costs incurred for the common benefit of all programs that cannot be readily identified with a final cost objective.

Community Action Agency of St. Louis County, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Income Taxes

CAASTLC has been granted exemption from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is exempt from Missouri state tax as well.

CAASTLC assesses whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. CAASTLC has determined there are no amounts to record as assets or liabilities related to uncertain tax positions.

Subsequent Events

Subsequent events have been evaluated through June 11, 2018, which is the date the financial statements were available to be issued.

Note 2: Concentration of Credit Risk

CAASTLC maintains cash balances at two financial institutions. Balances in the bank accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times during the year, balances in these accounts may exceed the insurance limits. Management believes these financial institutions have strong credit ratings and the credit risk related to these deposits is minimal. CAASTLC has daily sweep agreements with one of the financial institutions to sweep funds in excess of a predetermined amount into investment securities owned by the same financial institution. The swept funds are treated by the bank as deposits and are covered by FDIC insurance to the maximum provided by law.

Note 3: Grants Receivable

The following summarizes CAASTLC's grants receivable:

Federal programs	\$ 506,809
State and local programs	392,975
<u>Total</u>	<u>\$ 899,784</u>

Note 4: Property and Equipment

The following summarizes CAASTLC's property and equipment:

Land	\$ 131,000
Buildings	802,160
Land improvements	61,932
Furniture and equipment	122,859
Vehicles	266,653
<u>Computers, software and equipment</u>	<u>116,068</u>
Subtotal	1,500,672
<u>Accumulated depreciation</u>	<u>(907,490)</u>
<u>Property and equipment, net</u>	<u>\$ 593,182</u>

Community Action Agency of St. Louis County, Inc.

Notes to Financial Statements

Note 5: Line of Credit

CAASTLC has a \$250,000 line of credit from a bank which matures January 2018, with an interest rate of 2.50% at September 30, 2017. There was no outstanding balance on the line of credit at September 30, 2017. The line of credit is secured by a certificate of deposit at the bank.

Note 6: Temporarily Restricted Net Assets

Temporarily restricted net assets consist of an Individual Development Accounts (IDA) donation in the amount of \$16,000 and other energy program funds of \$124,062 for the year ending September 30, 2017. The IDA donation is a gift restricted for use in matching CAASTLC's clients' contributions to their own IDA accounts with a goal of acquiring assets. The other energy funds are restricted for use in energy programs.

Note 7: Concentrations

CAASTLC is heavily dependent upon the funding it receives from the Missouri Department of Social Services and the Missouri Department of Natural Resources for operation of three main programs. For the year ended September 30, 2017, approximately 88% of its total revenue came from these sources. If these funds were to be discontinued, CAASTLC's activities would be severely curtailed and would require an elimination of services.

As part of assisting in the operation of the State of Missouri Energy Assistance program, CAASTLC performs participant application processing but does not receive flow through funding from the State. Consequently, CAASTLC does not include Energy Assistance pass-through monies in grant revenue and grant expense.

Note 8: Retirement Plan

CAASTLC has a defined contribution retirement savings plan under Section 401(k) of the Internal Revenue Code. The plan covers all employees who meet certain eligibility requirements. The employer's contribution is up to 25% of the first 6% of compensation deposited as elective contributions. CAASTLC's contribution to the plan was \$12,391 for the year ended September 30, 2017.

Note 9: Grant Awards

As of September 30, 2017, CAASTLC had received commitments for future funding under various grant awards of approximately \$899,000. These commitments are not recognized in the accompanying financial statements as they are conditional awards.

Supplementary Information

Community Action Agency of St. Louis County, Inc.

Schedule A-1
 Schedule of Program Activity
 Year Ended September 30, 2017

	FEDERAL PROGRAMS						
	USDA	Department of Energy			Dept of Health and Human Services		
	10.569	81.042			93.568		
	Emergency Food Assistance (1)	Weatherization G-17-EE0007930-11 (2)	Weatherization G-16-EE0006164-4-11 (3)	81.042 Subtotal	LIHEAP Weatherization G-17-LIHEAP-17-11 (4)	LIHEAP 2017 #ERS11017010 (5)	
TOTAL							
REVENUE							
Grant revenue	\$ 8,497,029	\$ 105,508	\$ 140,264	\$ 331,740	\$ 472,004	\$ 831,150	\$ 3,253,958
Donations	82,459	40,986	0	0	0	0	356
Investment income	3,847	0	0	0	0	0	0
Other income	239,629	0	0	0	0	0	0
Total Revenue	8,822,964	146,494	140,264	331,740	472,004	831,150	3,254,314
EXPENSES							
Personnel	2,559,754	0	78,746	151,925	230,671	147,259	340,370
Fringe benefits	566,766	0	9,375	25,800	35,175	31,935	61,656
Other employee costs	37,075	0	253	4,283	4,536	5,030	3,909
Outside professional services	198,549	0	1,571	10,559	12,130	12,435	20,756
Public relations	36,497	0	747	1,608	2,355	2,909	802
Travel	54,935	0	283	2,740	3,023	3,545	5,095
Supplies	232,416	6,923	4,916	19,591	24,507	12,536	10,523
Communications	57,190	0	769	4,440	5,209	4,290	14,987
Occupancy costs	122,064	0	1,854	6,039	7,893	8,095	16,223
Vehicle costs	17,483	451	675	2,271	2,946	3,185	16
Insurance	65,369	0	4,384	4,056	8,440	7,732	6,751
Equipment repair and maintenance	94,875	399	578	3,158	3,736	3,759	16,602
Client assistance	4,781,472	147,023	24,103	82,055	106,158	544,050	2,701,549
Other costs	27,056	0	302	2,418	2,720	2,831	4,500
Administrative allocation	0	15,480	7,436	37,514	44,950	78,959	320,374
Transfers	0	(23,782)	4,272	(26,717)	(22,445)	(37,400)	(269,799)
Total Expenses	8,851,501	146,494	140,264	331,740	472,004	831,150	3,254,314
Change in Net Assets	(28,537)	0	0	0	0	0	0
Net assets - Beginning of year	2,512,045	0	0	0	0	0	0
NET ASSETS - End of year	\$ 2,483,508	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Community Action Agency of St. Louis County, Inc.

Schedule A-2
 Schedule of Program Activity
 Year Ended September 30, 2017

	FEDERAL PROGRAMS					STATE AND LOCAL PROGRAMS			
	Dept of Health and Human Services			93.569	DHS		Total Federal Programs	MO American Water Help	16-17 Laclede Gas - WX G-17-10-0171-6-11
	93.569				97.024				
	93.568 Subtotal	CSBG PG281700003	CSBG PG281300003	93.569 Subtotal	Emergency Food and Shelter		(9)	(10)	
(6)	(7)	(8)							
REVENUE									
Grant revenue	\$ 4,085,108	\$ 1,542,035	\$ 439,897	\$ 1,981,932	\$ 52,001	\$ 6,696,553	\$ 70,000	\$ 501,056	
Donations	356	11,330	0	11,330	0	52,672	0	0	
Investment income	0	0	0	0	0	0	0	0	
Other income	0	44,123	0	44,123	0	44,123	0	0	
Total Revenue	4,085,464	1,597,488	439,897	2,037,385	52,001	6,793,348	70,000	501,056	
EXPENSES									
Personnel	487,629	871,349	236,748	1,108,097	735	1,827,132	0	135,702	
Fringe benefits	93,591	207,714	55,289	263,003	63	391,832	0	26,375	
Other employee costs	8,939	13,472	3,379	16,851	0	30,326	0	1,861	
Outside professional services	33,191	72,776	9,458	82,234	0	127,555	0	8,948	
Public relations	3,711	7,469	8,850	16,319	0	22,385	0	1,746	
Travel	8,640	25,424	4,110	29,534	0	41,197	0	2,786	
Supplies	23,059	50,173	35,570	85,743	0	140,232	0	7,415	
Communications	19,277	16,847	7,044	23,891	0	48,377	31	2,783	
Occupancy costs	24,318	60,518	16,845	77,363	0	109,574	0	5,368	
Vehicle costs	3,201	5,395	1,217	6,612	0	13,210	0	2,242	
Insurance	14,483	25,182	5,499	30,681	0	53,604	0	5,815	
Equipment repair and maintenance	20,361	23,126	8,461	31,587	0	56,083	0	2,025	
Client assistance	3,245,599	9,536	5,683	15,219	52,001	3,566,000	68,399	271,043	
Other costs	7,331	7,643	2,277	9,920	0	19,971	0	1,896	
Administrative allocation	399,333	138,702	39,467	178,169	5,280	643,212	6,843	47,600	
Transfers	(307,199)	62,162	0	62,162	(6,078)	(297,342)	(5,273)	(22,549)	
Total Expenses	4,085,464	1,597,488	439,897	2,037,385	52,001	6,793,348	70,000	501,056	
Change in Net Assets	0	0	0	0	0	0	0	0	
Net assets - Beginning of year	0	0	0	0	0	0	0	0	
NET ASSETS - End of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

Community Action Agency of St. Louis County, Inc.

Schedule A-3
 Schedule of Program Activity
 Year Ended September 30, 2017

STATE AND LOCAL PROGRAMS

	16-17 Ameren UE - WX G-17-14-0258-2-11 (11)	16-17 Utilicare Program ER11017010 (12)	IDA Donations (13)	CAASTLC Greeniverty (14)	MHDC Disaster Relief Program (15)	County Cares Utility Assistance Program (16)	Other Energy Programs (17)	FHLB (18)
REVENUE								
Grant revenue	\$ 375,818	\$ 368,406	\$ 0	\$ 0	\$ 42,839	\$ 27,096	\$ 20,000	\$ 257,131
Donations	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	11,195	0
Total Revenue	375,818	368,406	0	0	42,839	27,096	31,195	257,131
EXPENSES								
Personnel	98,653	25,229	0	0	33	0	0	11,360
Fringe benefits	18,764	3,603	0	0	3	0	0	1,027
Other employee costs	1,859	0	0	0	0	0	0	0
Outside professional services	8,340	905	0	0	0	0	0	0
Public relations	1,094	0	0	0	0	0	0	0
Travel	2,751	100	0	0	5,536	0	0	0
Supplies	6,103	1,336	0	0	0	0	0	848
Communications	2,493	495	0	0	26	0	0	0
Occupancy costs	4,743	1,045	0	0	0	0	0	0
Vehicle costs	2,021	0	0	0	0	0	0	0
Insurance	5,350	600	0	0	0	0	0	0
Equipment repair and maintenance	1,868	69	0	0	0	0	0	4
Client assistance	201,216	331,565	0	0	32,634	24,632	27,627	227,713
Other costs	1,772	110	0	0	0	0	0	0
Administrative allocation	35,703	36,506	0	0	3,822	2,464	2,763	24,095
Transfers	(16,912)	(33,157)	0	0	785	0	805	(7,916)
Total Expenses	375,818	368,406	0	0	42,839	27,096	31,195	257,131
Change in Net Assets	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	16,000	1,694	0	0	124,062	0
NET ASSETS - End of year	\$ 0	\$ 0	\$ 16,000	\$ 1,694	\$ 0	\$ 0	\$ 124,062	\$ 0

Community Action Agency of St. Louis County, Inc.

Schedule A-4
 Schedule of Program Activity
 Year Ended September 30, 2017

	STATE AND LOCAL PROGRAMS			
	Housing (19)	MFH-CAC (20)	Other Programs (21)	Total State and Local Programs
REVENUE				
Grant revenue	\$ 0	\$ 134,130	\$ 4,000	\$ 1,800,476
Donations	7,500	0	0	7,500
Investment income	0	0	0	0
Other income	127,827	275	50,588	189,885
Total Revenue	135,327	134,405	54,588	1,997,861
EXPENSES				
Personnel	4,547	104,948	4,214	384,686
Fringe benefits	15	32,222	1,008	83,017
Other employee costs	40	1,326	(13)	5,073
Outside professional services	3	4,151	1,020	23,367
Public relations	800	10,472	0	14,112
Travel	0	2,381	0	13,554
Supplies	40,444	8,686	19,644	84,476
Communications	4	2,790	220	8,842
Occupancy costs	498	0	0	11,654
Vehicle costs	0	10	0	4,273
Insurance	0	0	0	11,765
Equipment repair and maintenance	563	2,339	395	7,263
Client assistance	0	0	30,676	1,215,505
Other costs	0	0	0	3,778
Administrative allocation	4,691	16,933	4,833	186,253
Transfers	83,722	(51,853)	(7,409)	(59,757)
Total Expenses	135,327	134,405	54,588	1,997,861
Change in Net Assets	0	0	0	0
Net assets - Beginning of year	0	0	0	141,756
NET ASSETS - End of year	\$ 0	\$ 0	\$ 0	\$ 141,756

Community Action Agency of St. Louis County, Inc.

Schedule A-5
 Schedule of Program Activity
 Year Ended September 30, 2017

	AGENCY ADMINISTRATION				
	Agency Administration and Finance (22)	Fund- Raising (23)	Warehouse (24)	Grant Funded Equipment (25)	Total Agency Administration
REVENUE					
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Donations	0	22,287	0	0	22,287
Investment income	3,847	0	0	0	3,847
Other income	5,621	0	0	0	5,621
Total Revenue	9,468	22,287	0	0	31,755
EXPENSES					
Personnel	347,559	377	0	0	347,936
Fringe benefits	91,811	106	0	0	91,917
Other employee costs	1,676	0	0	0	1,676
Outside professional services	45,978	1,649	0	0	47,627
Public relations	0	0	0	0	0
Travel	184	0	0	0	184
Supplies	0	7,708	0	0	7,708
Communications	(29)	0	0	0	(29)
Occupancy costs	0	0	836	0	836
Vehicle costs	0	0	0	0	0
Insurance	0	0	0	0	0
Equipment repair and maintenance	25,233	0	0	6,296	31,529
Client assistance	(33)	0	0	0	(33)
Other costs	3,242	65	0	0	3,307
Administrative allocation	(828,863)	82	(684)	0	(829,465)
Transfers	357,099	0	0	0	357,099
Total Expenses	43,857	9,987	152	6,296	60,292
Change in Net Assets	(34,389)	12,300	(152)	(6,296)	(28,537)
Net assets - Beginning of year	2,153,780	35,119	(60,932)	242,322	2,370,289
NET ASSETS - End of year	\$ 2,119,391	\$ 47,419	(\$ 61,084)	\$ 236,026	\$ 2,341,752

Community Action Agency of St. Louis County, Inc.

Schedule B-1

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2017

<u>Federal Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Funding Source/ Pass-Through Entity</u>	<u>Program Period</u>	<u>Federal Expenditures</u>
DEPARTMENT OF AGRICULTURE (DOA)				
Food Distribution Cluster				
(1) Emergency Food Assistance Program	10.569	St. Louis Area Foodbank	10/01/16 - 09/30/17	<u>105,508</u>
Total Expenditures Food Distribution Cluster				<u>105,508</u>
DEPARTMENT OF ENERGY (DOE)				
(2) Weatherization Assistance for Low-Income Persons G-17-EE0007930-11	81.042	Missouri Dept. of Natural Resources	07/01/17 - 06/30/18	140,264
(3) Weatherization Assistance for Low-Income Persons G-16-EE0006164-4-11		Missouri Dept. of Natural Resources	07/01/16 - 06/30/17	<u>331,740</u>
Total Expenditures CFDA 81.042				<u>472,004</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES (DHHS)				
(4) LIHEAP Weatherization G-17-LIHEAP-17-11	93.568	Missouri Dept. of Social Services	10/01/16 - 09/30/17	831,150
(5) LIHEAP Energy Crisis Intervention Program (ECIP) 2017 #ERS11017010		Missouri Dept. of Social Services	10/01/16 - 09/30/17	<u>3,253,958</u>
Total Expenditures CFDA 93.568				<u>4,085,108</u>
(6) Community Services Block Grant PG281700003	93.569	Missouri Dept. of Social Services	10/01/16 - 09/30/17	1,542,035
(7) Community Services Block Grant PG281300003		Missouri Dept. of Social Services	10/01/16 - 12/31/16	<u>439,897</u>
Total Expenditures CFDA 93.569				<u>1,981,932</u>
DEPARTMENT OF HOMELAND SECURITY (DHS)				
(8) Emergency Food and Shelter	97.024	United Way of Greater St. Louis	10/01/16 - 09/30/18	<u>52,001</u>
TOTAL FEDERAL EXPENDITURES				<u><u>\$ 6,696,553</u></u>

Community Action Agency of St. Louis County, Inc.

Schedule B-2

Schedule of Expenditures of Federal Awards and List of Programs

Year Ended September 30, 2017

Federal Grantor/Program Title	CFDA Number	Funding Source/ Pass-Through Entity	Program Period
STATE AND LOCAL PROGRAMS			
(9) MO American Water Help		Missouri American Water	10/01/16 - 09/30/17
(10) Laclede Gas Weatherization G-17-10-0171-6-11		Missouri Dept. of Natural Resources	11/01/16 - 10/31/17
(11) Ameren Weatherization G-17-14-0258-2-11		Missouri Dept. of Natural Resources	11/01/16 - 10/31/17
(12) Utilicare Program ER11017010		Missouri Dept. of Social Services	10/01/16 - 09/30/17
(13) IDA Donations		Private Donations	10/01/16 - 09/30/17
(14) CAASTLC Greenivity		Administrative Prog - Going Green General Revenue	10/01/16 - 09/30/17
(15) MHDC Disaster Relief Program		Missouri Housing Development Commission	10/01/16 - 09/30/17
(16) County Cares Utility Assistance Program		Untied Way of Greater St. Louis	10/01/16 - 09/30/17
(17) Other Energy Programs		Misc. Income Activities	10/01/16 - 09/30/17
(18) FHLB		Federal Home Loan Bank of Des Moines	11/11/15 - 11/11/17
(19) Housing		St Louis County	10/01/16 - 09/30/17
(20) MFH-CAC 16-0265-COV-16		Missouri Foundation for Health	08/01/16 - 07/31/18
(21) Other Programs		Misc. Income Activities	10/01/16 - 09/30/17
AGENCY ADMINISTRATION			
(22) Agency Administration and Finance		Discretionary Interest, Misc. Income Activities	10/01/16 - 09/30/17
(23) Fund-Raising		Corporate Fund-Raising	10/01/16 - 09/30/17
(24) Warehouse		Misc. Income Activities	10/01/16 - 09/30/17
(25) Grant Funded Equipment		Various Agencies	10/01/16 - 09/30/17

Notes to Schedule of Expenditures of Federal Awards and List of Programs

Note 1 - Basis of Presentation

The Schedule of Expenditures of Federal Awards and List of Programs (the "Schedule") includes the federal grant activity of Community Action Agency of St. Louis County, Inc. under programs of the federal government for the year ended September 30, 2017. The information in this schedule is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of Community Action Agency of St. Louis County, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Community Action Agency of St. Louis County, Inc.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Subrecipients

No federal grant awards were passed through to subrecipients during the year ended September 30, 2017.

Note 4 - Indirect Cost Rate

Community Action Agency of St. Louis County, Inc. has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Community Action Agency of St. Louis County, Inc.

DSS Subgrant No. PG281700003 CSBG

Schedule C-1
Supplemental CSBG Program Schedule
Year Ended September 30, 2017

Beginning net assets	\$ 2,151,706
Revenue	1,542,035
Expenses	1,542,035
Subtotal	0
Unexpended balance	2,151,706
Ending net assets	\$ 2,151,706

Note to the Reconciliation of Revenue and Expenses

The information in this schedule is presented in accordance with the requirements the Missouri Department of Social Services. Therefore, some amounts presented in, or used in the preparation of, the basic financial statements may differ from amounts on this schedule. The net assets are classified as unrestricted for financial reporting purposes.

Community Action Agency of St. Louis County, Inc.

DSS Subgrant No. PG281300003 CSBG

Schedule C-2
Supplemental CSBG Program Schedule
Year Ended September 30, 2017

Beginning net assets	\$	0
Revenue		439,897
Expenses		439,897
Subtotal		0
Unexpended balance		0
Ending net assets	\$	0

Note to the Reconciliation of Revenue and Expenses

The information in this schedule is presented in accordance with the requirements the Missouri Department of Social Services. Therefore, some amounts presented in, or used in the preparation of, the basic financial statements may differ from amounts on this schedule. The net assets are classified as unrestricted for financial reporting purposes.

Subgrantee Name _____

Subgrant Number _____

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF _____ TO _____

(NOTE: Use the appropriate dates for beginning and ending grant periods if the grant did not begin July 1 or if the grant did not end June 30.)

Provide the following information for the WAP Program Year (July 1 to June 30 or applicable grant start and end dates. For multi-year grants the end date should be the agency fiscal year end date if the grant period had not ended during the agency audit period.)

DIVISION OF ENERGY

SUBGRANTEE

Beginning Fund Balance (funds that have been reimbursed but not expensed from the previous grant) _____

Beginning Fund Balance _____

Revenue

Revenue

Grant Income (funds that have been reimbursed to the agency from DED/DE) _____

Grant Income _____

Program Income _____

Program Income _____

Total Revenue _____

Total Revenue _____

Expenditures

Expenditures

Administration _____

Administration _____

Insurance _____

Insurance _____

Financial Audit _____

Financial Audit _____

Leveraging _____

Leveraging _____

T&TA _____

T&TA _____

Program Operations _____

Program Operations _____

Total Expenditures _____

Total Expenditures _____

Ending Fund Balance (this is the sum of the Beginning Fund Balance + Grant Income + Program Income – minus total Expenditures) _____

Ending Fund Balance _____

Ending Cash on Hand _____

Ending Inventory _____

Note: The Division of Energy and Subgrantee figures must be in agreement. If not, the difference must be corrected before the schedule can be accepted.

Subgrantee Name _____

Subgrant Number _____

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF _____ TO _____

(NOTE: Use the appropriate dates for beginning and ending grant periods if the grant did not begin July 1 or if the grant did not end June 30.)

Provide the following information for the WAP Program Year (July 1 to June 30 or applicable grant start and end dates. For multi-year grants the end date should be the agency fiscal year end date if the grant period had not ended during the agency audit period.)

DIVISION OF ENERGY

SUBGRANTEE

Beginning Fund Balance (funds that have been reimbursed but not expensed from the previous grant) _____

Beginning Fund Balance _____

Revenue

Revenue

Grant Income (funds that have been reimbursed to the agency from DED/DE) _____

Grant Income _____

Program Income _____

Program Income _____

Total Revenue _____

Total Revenue _____

Expenditures

Expenditures

Administration _____

Administration _____

Insurance _____

Insurance _____

Financial Audit _____

Financial Audit _____

Leveraging _____

Leveraging _____

T&TA _____

T&TA _____

Program Operations _____

Program Operations _____

Total Expenditures _____

Total Expenditures _____

Ending Fund Balance (this is the sum of the Beginning Fund Balance + Grant Income + Program Income – minus total Expenditures) _____

Ending Fund Balance _____

Ending Cash on Hand _____

Ending Inventory _____

Note: The Division of Energy and Subgrantee figures must be in agreement. If not, the difference must be corrected before the schedule can be accepted.

Subgrantee Name _____

Subgrant Number _____

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF _____ TO _____

(NOTE: Use the appropriate dates for beginning and ending grant periods if the grant did not begin July 1 or if the grant did not end June 30.)

Provide the following information for the WAP Program Year (July 1 to June 30 or applicable grant start and end dates. For multi-year grants the end date should be the agency fiscal year end date if the grant period had not ended during the agency audit period.)

DIVISION OF ENERGY

SUBGRANTEE

Beginning Fund Balance (funds that have been reimbursed but not expensed from the previous grant) _____

Beginning Fund Balance _____

Revenue

Revenue

Grant Income (funds that have been reimbursed to the agency from DED/DE) _____

Grant Income _____

Program Income _____

Program Income _____

Total Revenue _____

Total Revenue _____

Expenditures

Expenditures

Administration _____

Administration _____

Insurance _____

Insurance _____

Financial Audit _____

Financial Audit _____

Leveraging _____

Leveraging _____

T&TA _____

T&TA _____

Program Operations _____

Program Operations _____

Total Expenditures _____

Total Expenditures _____

Ending Fund Balance (this is the sum of the Beginning Fund Balance + Grant Income + Program Income – minus total Expenditures) _____

Ending Fund Balance _____

Ending Cash on Hand _____

Ending Inventory _____

Note: The Division of Energy and Subgrantee figures must be in agreement. If not, the difference must be corrected before the schedule can be accepted.

Subgrantee Name _____

Subgrant Number _____

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF _____ TO _____

(NOTE: Use the appropriate dates for beginning and ending grant periods if the grant did not begin July 1 or if the grant did not end June 30.)

Provide the following information for the WAP Program Year (July 1 to June 30 or applicable grant start and end dates. For multi-year grants the end date should be the agency fiscal year end date if the grant period had not ended during the agency audit period.)

DIVISION OF ENERGY

SUBGRANTEE

Beginning Fund Balance (funds that have been reimbursed but not expensed from the previous grant) _____

Beginning Fund Balance _____

Revenue

Revenue

Grant Income (funds that have been reimbursed to the agency from DED/DE) _____

Grant Income _____

Program Income _____

Program Income _____

Total Revenue _____

Total Revenue _____

Expenditures

Expenditures

Administration _____

Administration _____

Insurance _____

Insurance _____

Financial Audit _____

Financial Audit _____

Leveraging _____

Leveraging _____

T&TA _____

T&TA _____

Program Operations _____

Program Operations _____

Total Expenditures _____

Total Expenditures _____

Ending Fund Balance (this is the sum of the Beginning Fund Balance + Grant Income + Program Income – minus total Expenditures) _____

Ending Fund Balance _____

Ending Cash on Hand _____

Ending Inventory _____

Note: The Division of Energy and Subgrantee figures must be in agreement. If not, the difference must be corrected before the schedule can be accepted.

Subgrantee Name _____

Subgrant Number _____

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF _____ TO _____

(NOTE: Use the appropriate dates for beginning and ending grant periods if the grant did not begin July 1 or if the grant did not end June 30.)

Provide the following information for the WAP Program Year (July 1 to June 30 or applicable grant start and end dates. For multi-year grants the end date should be the agency fiscal year end date if the grant period had not ended during the agency audit period.)

DIVISION OF ENERGY

SUBGRANTEE

Beginning Fund Balance (funds that have been reimbursed but not expensed from the previous grant) _____

Beginning Fund Balance _____

Revenue

Revenue

Grant Income (funds that have been reimbursed to the agency from DED/DE) _____

Grant Income _____

Program Income _____

Program Income _____

Total Revenue _____

Total Revenue _____

Expenditures

Expenditures

Administration _____

Administration _____

Insurance _____

Insurance _____

Financial Audit _____

Financial Audit _____

Leveraging _____

Leveraging _____

T&TA _____

T&TA _____

Program Operations _____

Program Operations _____

Total Expenditures _____

Total Expenditures _____

Ending Fund Balance (this is the sum of the Beginning Fund Balance + Grant Income + Program Income – minus total Expenditures) _____

Ending Fund Balance _____

Ending Cash on Hand _____

Ending Inventory _____

Note: The Division of Energy and Subgrantee figures must be in agreement. If not, the difference must be corrected before the schedule can be accepted.

Community Action Agency of St. Louis County, Inc.

Schedule E

Schedule of Revenue and Expenses - Audited

Low Income Home Energy Assistance Program - ECIP

For the Period October 1, 2016 to September 30, 2017

Revenue/Contracted Amount	Budget	Actuals Per	Actuals Per
Allocated Award Amount - LIHEAP	Amount	Program Grant	Audited Statements
			GAAP Basis
Special Start-up		\$ 0	\$ 0
Current (initial + amendments)	3,253,209	3,253,209	3,253,209
Interest/Donations	0	0	356
Other-Carryovers	749	749	749
Total Revenue	3,253,958	3,253,958	3,254,314
Expenditures			
Administrative/Program Services			
Indirect costs	50,219	50,219	320,374
Personnel	356,175	340,370	344,279
Employee benefits	50,865	61,656	61,656
Program expenses	0	2,546	802
Contract and consulting	48,700	30,851	20,756
Travel	1,900	5,095	5,095
Training	1,750	2,038	0
Rent/Space	2,000	850	0
Occupancy	3,900	5,269	16,223
Insurance	7,300	6,751	6,751
Office supplies (under 5,000)	21,200	30,583	10,523
Equipment	0	755	0
Communication services	5,200	4,960	14,987
Repair & maintenance	1,700	5,829	16,618
Other	1,500	4,636	4,500
Total Administrative/Program Services	552,409	552,409	822,564
ECIP Direct Services			
Winter	1,719,676	1,719,676	1,719,676
Summer	974,519	974,519	974,519
Emergency services allocation	7,354	7,354	7,354
Total ECIP Direct Services	2,701,549	2,701,549	2,701,549
Outreach & Education			
Other	0	0	0
Total Outreach & Education	0	0	0
Total Expenditures	3,253,958	3,253,958	3,524,113
Revenue over (under) Expenditures	0	0	(269,799)
Transfer	0	0	269,799
Ending Program Balance	\$ 0	\$ 0	\$ 0



Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

Board of Directors
Community Action Agency of St. Louis County, Inc.
St. Louis, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Community Action Agency of St. Louis County, Inc., which comprise the statement of financial position as of September 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 11, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Agency of St. Louis County, Inc.’s internal control over financial reporting (“internal control”) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Agency of St. Louis County, Inc.’s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Agency of St. Louis County, Inc.’s internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action Agency of St. Louis County, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

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 Community Action Agency of St. Louis County, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Agency of St. Louis County, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Handwritten signature of Wipfli LLP in cursive script.

Wipfli LLP

June 11, 2018
Madison, Wisconsin



Independent Auditor's Report on Compliance for the Major Federal Program and on Internal Control Over Compliance

Board of Directors
Community Action Agency of St. Louis County, Inc.
St. Louis, Missouri

Report on Compliance for the Major Federal Program

We have audited Community Action Agency of St. Louis County, Inc.'s compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended September 30, 2017. Community Action Agency of St. Louis County, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility for Compliance

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for Community Action Agency of St. Louis County, Inc.'s major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action Agency of St. Louis County, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide legal determination on Community Action Agency of St. Louis County, Inc.'s compliance.

Opinion

In our opinion, Community Action Agency of St. Louis County, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2017.

Report on Internal Control Over Compliance

Management of Community Action Agency of St. Louis County, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action Agency of St. Louis County, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Agency of St. Louis County, Inc.'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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



Wipfli LLP

June 11, 2018
Madison, Wisconsin

Community Action Agency of St. Louis County, Inc.

Schedule of Findings and Questioned Costs

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued?	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	No
Type of auditor's report issued on compliance for major program	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]?	No
Identification of major federal program:	
<u>Name of Federal Major Program or Cluster</u>	<u>CFDA No.</u>
Community Services Block Grant	93.569
Dollar threshold used to distinguish between Type A and Type B programs:	
Federal	\$750,000
Auditee qualified as low-risk auditee?	Yes

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Summary Schedule of Prior Year Findings

None