

**Community Action Agency of
St. Louis County, Inc.**

Financial Statements
and Supplementary Information
and Single Audit Reports and Schedules

September 30, 2021



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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Community Action Agency of St. Louis County, Inc. (the "Agency"), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses, 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 of America; 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 of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. 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, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.



An independent firm
associated with Moore
Global Network Limited

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 16 - 31 is presented for purposes of additional analysis and is not a required part of the financial statements. Additionally, the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is 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.

The statement of financial position of Community Action Agency of St. Louis County, Inc. as of September 30, 2020, and the related statements of activities and cash flows for the year then ended (not presented herein), were audited, in accordance with auditing standards generally accepted in the United States, by WipFli, LLP, whose report dated June 14, 2021 expressed an unmodified opinion on those financial statements and reported that their audit was conducted for purposes of forming an opinion on the financial statements as a whole. The supplementary schedule D-1 and E-1 (included within) are presented for purposes of additional analysis and such information is the responsibility of management. The WipFli audit reported the information in schedule D-1 and E-1 was derived from and relate directly to the underlying accounting and other records used to prepare the September 30, 2020, financial statements.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2022, on our consideration of the Agency'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 the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.



Armanino^{LLP}
St Louis, Missouri

April 11, 2022

Community Action Agency of St. Louis County, Inc.
Statement of Financial Position
September 30, 2021

ASSETS

Current assets	
Cash and cash equivalents	\$ 6,912,826
Grants receivable	1,239,928
Loans receivable	30,501
Prepaid and other assets	<u>108,227</u>
Total current assets	8,291,482
Property and equipment, net	<u>506,660</u>
Total assets	<u><u>\$ 8,798,142</u></u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable	\$ 885,033
Accrued payroll and related expenses	223,057
Refundable advances	<u>5,089,119</u>
Total current liabilities	<u>6,197,209</u>
Net assets	
Without donor restrictions	2,584,933
With donor restrictions	<u>16,000</u>
Total net assets	<u>2,600,933</u>
Total liabilities and net assets	<u><u>\$ 8,798,142</u></u>

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

Community Action Agency of St. Louis County, Inc.
Statement of Activities
For the Year Ended September 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Public support and revenue			
Grant revenue	\$ 10,914,924	\$ -	\$ 10,914,924
In-kind donations	353,884	-	353,884
Donations	189,942	-	189,942
Interest income	2,951	-	2,951
Other income	59,613	-	59,613
Net assets released from restriction	<u>124,062</u>	<u>(124,062)</u>	<u>-</u>
Total public support and revenue	<u>11,645,376</u>	<u>(124,062)</u>	<u>11,521,314</u>
Functional expenses			
Program services	10,715,373	-	10,715,373
Management and general	784,465	-	784,465
Fundraising	<u>5,605</u>	<u>-</u>	<u>5,605</u>
Total functional expenses	<u>11,505,443</u>	<u>-</u>	<u>11,505,443</u>
Change in net assets	139,933	(124,062)	15,871
Net assets, beginning of year	<u>2,445,000</u>	<u>140,062</u>	<u>2,585,062</u>
Net assets, end of year	<u><u>\$ 2,584,933</u></u>	<u><u>\$ 16,000</u></u>	<u><u>\$ 2,600,933</u></u>

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

Community Action Agency of St. Louis County, Inc.
Statement of Functional Expenses
For the Year Ended September 30, 2021

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Personnel expenses				
Personnel	\$ 1,882,813	\$ 586,039	\$ 1,434	\$ 2,470,286
Fringe benefits and taxes	413,146	158,257	157	571,560
Other employee costs	<u>46,659</u>	<u>2,740</u>	<u>2,356</u>	<u>51,755</u>
Total personnel expenses	2,342,618	747,036	3,947	3,093,601
Outside professional services	174,530	1,153	492	176,175
Public relations	15,116	-	-	15,116
Travel	8,524	277	-	8,801
Supplies	243,590	5,811	895	250,296
Communications	67,939	1,172	-	69,111
Occupancy costs	254,207	5,190	-	259,397
Vehicle costs	23,196	247	-	23,443
Insurance	100,584	1,754	-	102,338
Equipment repairs and maintenance	79,622	2,051	-	81,673
Client assistance	7,396,532	50	-	7,396,582
Other expenses	<u>8,915</u>	<u>19,724</u>	<u>271</u>	<u>28,910</u>
	<u>\$ 10,715,373</u>	<u>\$ 784,465</u>	<u>\$ 5,605</u>	<u>\$ 11,505,443</u>

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

Community Action Agency of St. Louis County, Inc.
Statement of Cash Flows
For the Year Ended September 30, 2021

Cash flows from operating activities	
Change in net assets	\$ 15,871
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	28,765
Changes in operating assets and liabilities	
Grants receivable	(663,703)
Prepaid expenses and other assets	14,927
Accounts payable	406,074
Accrued payroll and related expenses	(48,465)
Refundable advances	<u>2,376,770</u>
Net cash provided by operating activities	<u>2,130,239</u>
Cash flows from investing activities	
Proceeds from repayments of loans receivable	72,933
Issuance of loans receivable	<u>(64,990)</u>
Net cash provided by investing activities	<u>7,943</u>
Net increase in cash and cash equivalents	2,138,182
Cash and cash equivalents, beginning of year	<u>4,774,644</u>
Cash and cash equivalents, end of year	<u>\$ 6,912,826</u>

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

Community Action Agency of St. Louis County, Inc.
Notes to Financial Statements
September 30, 2021

1. NATURE OF OPERATIONS

Community Action Agency of St. Louis County, Inc. ("CAASTLC" or the "Agency") 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation and classification of net assets

These financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States. Net assets and revenue, 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:

- *Net assets without donor restrictions* - Net assets that are not subject to donor-imposed stipulations and donor-imposed stipulations that are met in the year of the contribution.
- *Net assets with donor restrictions* - 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. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other explicit donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor imposed restrictions are released when a restriction expires, that is when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Agency had no net assets with donor restrictions that were perpetual in nature as of September 30, 2021.

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.

Cash and cash equivalents

CAASTLC considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Community Action Agency of St. Louis County, Inc.
Notes to Financial Statements
September 30, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Concentration of credit risk

CAASTLC maintains cash balances at various 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.

Loans receivable

CAASTLC operates a loan program that provides loans up to \$1,000 to its employees and employees of partner organizations. Each loan has a \$20 administrative fee associated with them, are to be repaid over a time of up to 12 months and have an interest rate of 18%. Loans are reviewed monthly to determine their risk, and loans that have become riskier over time through delinquency or external factors have their loan loss reserve elevated above its current level. If an amount becomes delinquent after all collection efforts have failed, the account will be written off against the loan loss reserve. CAASTLC has determined an allowance for loan losses is not necessary as of September 30, 2021.

Property and equipment

Property and equipment are capitalized at cost or, if donated, at fair value on the date of donation. CAASTLC capitalizes property and equipment purchased with a cost greater than \$5,000 and a useful life of more than one year. Repairs on property and equipment shall be expensed as incurred, unless the repairs significantly add to the value of the property or prolong the estimated useful life of the property then they will be capitalized and depreciated over the remaining useful life of the asset.

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 \$34,239. These assets are included in the property and equipment shown on the statement of financial position.

Community Action Agency of St. Louis County, Inc.
Notes to Financial Statements
September 30, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and equipment (continued)

Depreciation and amortization of property and equipment is computed using the straight-line method over the following estimated useful lives:

Land improvements	5 - 40 years
Buildings	20 - 40 years
Automobiles	5 years
Computer equipment	3 - 7 years
Furniture and fixtures	3 - 7 years

Revenue recognition

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identifying of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized, and
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met.

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. When the satisfaction of the barrier(s) are accomplished in the same period that the contribution is made, conditional contributions are recorded as unconditional. Unconditional contributions are recognized as revenue when the promise is made.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized.

The Agency receives donations without donor restriction of various goods and services from outside parties. The donations are used to support and further the Agency's objectives and do not have donor restrictions. The donations are reflected in the accompanying financial statements at estimated fair market value on the date of the donation. The in-kind donations during the year ended September 30, 2021 consisted of food donations only.

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

Community Action Agency of St. Louis County, Inc.
Notes to Financial Statements
September 30, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition (continued)

- 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 refundable advances.

- Grant awards that are exchange transactions

Grant awards that qualify as an exchange transaction reimburse a predetermined amount based on services performed without regard to expenses. Revenue is recognized when CAASTLC satisfies its performance obligations which typically occurs at the point in time when the services are rendered.

Functional allocation

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities and functional expenses. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Personnel costs are allocated based on time and effort reporting. Other operating costs are allocated based on utilization.

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 April 11, 2022, which is the date the financial statements were available to be issued.

Community Action Agency of St. Louis County, Inc.
Notes to Financial Statements
September 30, 2021

3. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions or designations limiting their use, within twelve months of the statement of financial position date, are comprised of the following as of September 30, 2021:

Cash and cash equivalents	\$ 6,912,826
Grants receivable	1,239,928
Loans receivable	<u>30,501</u>
	8,183,255
Accounts payable	(885,034)
Accrued payroll and related expenses	(223,057)
Refundable advances	(5,089,119)
Net assets with donor restrictions	<u>(16,000)</u>
	<u>\$ 1,970,045</u>

CAASTLC does not have a formal liquidity policy but generally maintains financial assets in liquid form such as cash and money market accounts. CAASTLC is primarily funded with cost reimbursement grants and once grant expenses are incurred, CAASTLC can request reimbursement from the funding source. CAASTLC has grant commitments for future expenses of \$5,970,000 as further described in Note 12. In addition, CAASTLC has a line of credit available as described in Note 7.

4. GRANTS RECEIVABLE

The following summarizes CAASTLC's grants receivable at September 31, 2021:

Federal programs	\$ 1,214,886
State and local programs	<u>25,042</u>
	<u>\$ 1,239,928</u>

5. LOANS RECEIVABLE

CAASTLC operates programs that provide loans to employees of CAASTLC and employees of partner organizations. The assistance is provided in the form of various installment loans, which are unsecured. Loan funds repaid are made available to loan to other eligible participants.

Loans receivable consisted of the following at September 31, 2021:

Community Loan Center	<u>\$ 30,501</u>
	<u>\$ 30,501</u>

Community Action Agency of St. Louis County, Inc.
Notes to Financial Statements
September 30, 2021

5. LOANS RECEIVABLE (continued)

Revolving loan classifications at September 30, 2021 consist of the following:

Consumer loans - CAASTLC employees	\$ 2,962
Consumer loans - Partner organizations	<u>27,539</u>
	<u><u>\$ 30,501</u></u>

Detailed analysis of loans evaluated for impairment as of September 30, 2021, is as follows:

Related allowance for loan losses:	
Individually evaluated for impairment	<u>\$ 30,501</u>
	<u><u>\$ 30,501</u></u>

Information regarding the credit quality indicators most closely monitored by class of loan as of September 30, 2021, is as follows:

	<u>Performing</u>	<u>Nonperforming</u>	<u>Total</u>
Consumer loans - CAASTLC employees	\$ 2,962	\$ -	\$ 2,962
Consumer loans - Partner organizations	<u>27,539</u>	<u>-</u>	<u>27,539</u>
	<u><u>\$ 30,501</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 30,501</u></u>

CAASTLC regularly evaluates attributes of loans to determine the appropriateness of the allowance for loan losses. No allowance for loan losses was considered necessary as of September 30, 2021. Loans are generally evaluated based on whether or not the loan is performing according to the contractual terms of the loan. No loans were collectively evaluated for impairment or considered non-performing as of September 30, 2021.

6. PROPERTY AND EQUIPMENT

The following summarizes CAASTLC's property and equipment at September 30, 2021:

Land	\$ 131,000
Land improvements	61,932
Buildings	802,160
Automobiles	259,316
Computer equipment	116,068
Furniture and fixtures	<u>122,859</u>
	1,493,335
Accumulated depreciation	<u>(986,675)</u>
	<u><u>\$ 506,660</u></u>

Community Action Agency of St. Louis County, Inc.
Notes to Financial Statements
September 30, 2021

6. PROPERTY AND EQUIPMENT (continued)

Depreciation expense for the year ended September 30, 2021 was \$28,765, included in equipment repairs and maintenance on the statement of functional expenses.

7. LINE OF CREDIT

CAASTLC has a \$750,000 line of credit agreement with Simmons Bank, which is secured by a reserve account established with the bank and matured on January 5, 2022. There was an interest rate of 3.25% as of September 30, 2021. There was no activity in the line of credit during the year ended September 30, 2021. Subsequent to year end, the line of credit was extended to a maturity date of January 5, 2023.

8. REFUNDABLE ADVANCES

The following summarizes the sources of CAASTLC's refundable advances at September 30, 2021:

Low Income Home Energy Assistance Program	\$ 4,662,359
H2O Missouri American water program	231,776
Spire home repair	114,326
Other programs	<u>80,658</u>
	<u>\$ 5,089,119</u>

9. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of an Individual Development Accounts (IDA) donation in the amount of \$16,000 for the year ended September 30, 2021. 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. For the year ended September 30, 2021, the funds restricted for use in energy programs in the amount of \$124,062 were fully utilized and released to net assets without donor restrictions.

10. 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, 2021, approximately 65% 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.

Community Action Agency of St. Louis County, Inc.
Notes to Financial Statements
September 30, 2021

11. 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 \$29,842 for the year ended September 30, 2021.

12. GRANT AWARD COMMITMENTS

As of September 30, 2021, CAASTLC had received commitments for future funding under various grant awards of approximately \$5,970,000. These commitments are not recognized in the accompanying financial statements as they are conditional awards.

13. PAYCHECK PROTECTION PROGRAM FORGIVENESS

During 2020, a Paycheck Protection Program (PPP) award was received for \$433,500. This amount represents the receipt of an award from the Small Business Administration (SBA) as a result of legislation passed to assist businesses in navigating the Coronavirus Pandemic. CAASTLC has determined that the award is a conditional grant and has applied the policy as described in Note 2. CAASTLC has interpreted the condition of the award to be the incurrence of eligible expenditures, adjusted for any decrease in full time equivalents and or salary/wage limitations, during a covered period of either 8 or 24 weeks. During the year ended September 30, 2020, \$410,911 of grant revenue was recognized on the statement of activities from PPP forgiveness based on the amount of allowable expenses incurred, as the award condition was overcome for this portion of the PPP award. The remaining \$22,589 was recognized as grant revenue on the statement of activities during the year ended September 30, 2021 as the allowable expenses were incurred and the full condition of the grant was overcome. During the year ended September 30, 2021, CAASTLC applied for and was granted full forgiveness of the PPP loan.

SUPPLEMENTARY INFORMATION

Community Action Agency of St. Louis County, Inc.

Schedule A-1
 Schedule of Program Activity
 Year Ended September 30, 2021

	FEDERAL PROGRAMS								
	TOTAL	USDA		HUD		HUD		Dept of the Treasury	
		10.170	10.569	14.218	14.218	21.019		21.019 Subtotal	
		Specialty Crop Block Grant Program (1)	Emergency Food Assistance (2)	CDBG Florissant (3)	St Louis County CDBG (1)	St. Louis County Homeless prev (4)	St Louis County Housing Stab (5)		
REVENUE									
Grant revenue	\$ 10,914,924	\$ 5,158	\$ 257,950	\$ 4,269	\$ 154,670	\$ 377,761	\$ 460,700	\$ 838,461	
Donations	543,826	0	0	0	0	0	0	0	
Interest income	2,951	0	0	0	0	0	0	0	
Other income	59,613	0	0	0	0	0	0	0	
Total Revenue	11,521,314	5,158	257,950	4,269	154,670	377,761	460,700	838,461	
EXPENSES									
Personnel	2,470,286	0	0	0	2,983	68,959	25,179	94,138	
Fringe benefits	571,560	0	0	0	1,414	6,063	1,136	7,199	
Other employee costs	51,755	0	0	0	222	110	110	220	
Outside professional services	176,175	0	0	0	567	2,428	2,376	4,804	
Public relations	15,116	0	0	0	6	30	30	60	
Travel	8,801	0	0	0	197	0	0	0	
Supplies	250,296	6,842	0	0	294	1,065	1,062	2,127	
Communications	69,111	0	0	0	192	474	472	946	
Occupancy costs	259,397	0	0	0	495	791	789	1,580	
Vehicle costs	23,443	(85)	0	0	0	14	14	28	
Insurance	102,338	0	0	0	0	0	0	0	
Equipment repair and maintenance	81,673	0	0	0	7	444	191	635	
Client assistance	7,396,582	0	257,950	3,881	134,230	263,005	387,423	650,428	
Other costs	23,061	0	0	0	2	36	36	72	
Administrative allocation	5,849	516	0	387	14,061	34,342	41,882	76,224	
Transfers	0	(2,115)	0	1	0	0	0	0	
Total Expenses	11,505,443	5,158	257,950	4,269	154,670	377,761	460,700	838,461	
Change in Net Assets	15,871	0	0	0	0	0	0	0	
Net assets - Beginning of year	2,585,062	0	0	0	0	0	0	0	
NET ASSETS - End of year	\$ 2,600,933	\$ 0	\$ 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, 2021

	Department of Energy			FEDERAL PROGRAMS				
	81.042			Dept of Health and Human Services				
	81.042			93.568				
	Weatherization	Weatherization	81.042	LIHEAP	LIHEAP	LIHEAP	LIHEAP	93.568
G-21-EE0007930-5-11	G-20-EE0007930-4-11	Subtotal	Weatherization	WX-CARES	2021	2020	Subtotal	
(6)	(7)		(8)	(9)	(10)	(11)		
G-21-EE0007930-5-11	G-20-EE0007930-4-11	Subtotal	G-21-LIHEAP-21-11	G-21-LIHEAP-CARES-11	#ER11021010	#ERS11020010	Subtotal	
REVENUE								
Grant revenue	\$ 80,379	\$ 755,054	\$ 835,433	\$ 780,262	\$ 243,113	\$ 3,016,052	\$ 493,666	\$ 4,533,093
Donations	0	0	0	0	0	100,000	0	100,000
Interest income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
Total Revenue	80,379	755,054	835,433	780,262	243,113	3,116,052	493,666	4,633,093
EXPENSES								
Personnel	11,532	186,596	198,128	138,248	12,538	248,182	24,273	423,241
Fringe benefits	6,479	40,609	47,088	25,894	6,165	71,584	5,157	108,800
Other employee costs	2,524	4,879	7,403	2,657	159	7,703	344	10,863
Outside professional services	5,740	10,474	16,214	17,084	3,112	39,866	1,715	61,777
Public relations	114	2,340	2,454	1,436	81	3,687	42	5,246
Travel	1,249	767	2,016	726	-	1,744	0	2,470
Supplies	22,763	21,991	44,754	23,067	1,338	17,316	3,313	45,034
Communications	1,160	4,810	5,970	4,211	1,677	18,636	1,911	26,435
Occupancy costs	6,204	24,953	31,157	16,663	5,243	55,455	2,825	80,186
Vehicle costs	1,460	2,128	3,588	959	497	137	12	1,605
Insurance	0	12,346	12,346	14,795	4,807	8,414	515	28,531
Equipment repair and maintenance	559	2,872	3,431	2,450	1,043	5,282	27	8,802
Client assistance	13,152	366,716	379,868	460,910	184,916	2,594,449	449,159	3,689,434
Other costs	138	5,149	5,287	292	50	775	100	1,217
Administrative allocation	7,307	68,424	75,731	70,870	21,486	357,838	4,273	454,467
Transfers	(2)	0	(2)	0	1	(315,016)	0	(315,015)
Total Expenses	80,379	755,054	835,433	780,262	243,113	3,116,052	493,666	4,633,093
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, 2021

	FEDERAL PROGRAMS						STATE AND LOCAL PROGRAMS		
	DHHS	DHHS	DHHS	DHS	DHS	Total Federal Programs	MO American Water COVID	MO American Water Help	20-21 Ameren UE - WX G-20-14-0258-5-11
	93.569	93.569	93.569	97.024	97.024				
	CSBG 2021 PG282000003	CSBG 2020 PG282000003	CSBG CARES PG282000053	Emergency Food and Shelter (15)	Emergency Food & Shelt CARES (16)				
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)		
REVENUE									
Grant revenue	\$ 486,517	\$ 1,311,579	\$ 772,223	\$ 15,523	\$ 114,326	\$ 9,329,202	\$ 51,986	\$ 40,959	\$ 166,343
Donations	(11,600)	11,600	0	0	0	100,000	0	0	0
Interest income	0	0	0	0	0	0	0	0	0
Other income	(4,641)	23,972	0	0	0	19,331	0	0	0
Total Revenue	470,276	1,347,151	772,223	15,523	114,326	9,448,533	51,986	40,959	166,343
EXPENSES									
Personnel	248,096	587,471	172,931	0	0	1,726,988	0	0	20,801
Fringe benefits	79,505	121,011	17,422	0	0	382,439	0	0	5,112
Other employee costs	13,476	8,287	2,743	0	0	43,214	0	0	194
Outside professional services	27,296	49,013	6,408	0	0	166,079	0	0	2,327
Public relations	4,768	1,993	447	0	0	14,974	0	0	61
Travel	2,897	0	534	0	0	8,114	0	0	0
Supplies	26,860	82,138	12,883	0	5,000	225,932	0	0	959
Communications	8,162	15,610	4,140	0	0	61,455	0	0	1,105
Occupancy costs	27,963	75,532	24,350	0	0	241,263	0	0	1,616
Vehicle costs	1,878	8,365	5,760	0	0	21,139	0	0	902
Insurance	6,255	22,511	21,831	0	0	91,474	0	0	3,360
Equipment repair and maintenance	10,583	16,398	8,455	0	0	48,311	0	0	781
Client assistance	3,785	203,721	424,135	15,523	109,326	5,872,281	47,260	37,310	114,582
Other costs	1,061	531	155	0	0	8,325	0	0	74
Administrative allocation	8,913	154,570	70,029	1,297	11,500	867,695	4,726	3,649	14,471
Transfers	(1,222)	0	0	(1,297)	(11,500)	(331,150)	0	0	(2)
Total Expenses	470,276	1,347,151	772,223	15,523	114,326	9,448,533	51,986	40,959	166,343
Change in Net Assets	0	0	0	0	0	(0)	0	0	0
Net assets - Beginning of year	0	0	0	0	0	0	0	0	0
NET ASSETS - End of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(\$ 0)	\$ 0	\$ 0	\$ 0

Community Action Agency of St. Louis County, Inc.

Schedule A-4
 Schedule of Program Activity
 Year Ended September 30, 2021

STATE AND LOCAL PROGRAMS									
	20-21 AMEREN State Funding (20)	20-21 Spire Home Repair (21)	18-21 Ameren Home Repair (22)	IDA Donations (23)	CAASTLC Greenivivity	SBA PPP COVID (24)	United Way Reentry Program (25)	Emergency Food Program (26)	SPIRE RED TAG (27)
REVENUE									
Grant revenue	\$ 465,466	\$ 600,261	\$ 115,498	\$ 0	\$ 0	\$ 22,589	\$ 42,609	\$ 0	\$ 21,677
Donations	0	0	0	0	0	0	0	354,284	0
Interest income	0	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0	0
Total Revenue	465,466	600,261	115,498	0	0	22,589	42,609	354,284	21,677
EXPENSES									
Personnel	30,972	49,773	215	0	0	17,690	33,375	0	0
Fringe benefits	6,246	15,155	19	0	0	0	3,803	0	0
Other employee costs	268	1,000	0	0	0	0	1,031	0	0
Outside professional services	537	5,586	0	0	0	0	0	0	0
Public relations	0	81	0	0	0	0	0	0	0
Travel	215	194	0	0	0	0	0	0	0
Supplies	281	3,798	0	0	0	0	114	0	0
Communications	311	2,586	0	0	0	2,483	0	0	0
Occupancy costs	265	7,101	0	0	0	2,416	413	0	0
Vehicle costs	120	1,034	0	0	0	0	0	0	0
Insurance	0	5,751	0	0	0	0	0	0	0
Equipment repair and maintenance	0	1,765	0	0	0	0	0	0	0
Client assistance	366,615	437,275	104,572	0	0	0	0	353,884	20,000
Other costs	33	105	0	0	0	0	0	0	0
Administrative allocation	59,603	69,056	10,661	0	0	0	3,873	35,388	2,100
Transfers	0	1	31	0	0	0	0	(34,988)	(423)
Total Expenses	465,466	600,261	115,498	0	0	22,589	42,609	354,284	21,677
Change in Net Assets	(0)	0	0	0	0	0	0	0	0
Net assets - Beginning of year	0	0	0	16,000	1,694	0	0	0	0
NET ASSETS - End of year	(\$ 0)	\$ 0	\$ 0	\$ 16,000	\$ 1,694	\$ 0	\$ 0	\$ 0	\$ 0

Community Action Agency of St. Louis County, Inc.

Schedule A-5
 Schedule of Program Activity
 Year Ended September 30, 2021

	STATE AND LOCAL PROGRAMS					
	Down Payment Assistance (28)	Housing (29)	MHDC COVID (29)	Other Energy Programs (30)	Community Loan Center (31)	Total State and Local Programs
REVENUE						
Grant revenue	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 8,334	\$ 1,585,722
Donations	0	0	0	0	0	354,284
Interest income	0	0	0	0	0	0
Other income	0	1,000	0	0	0	1,000
Total Revenue	0	1,000	50,000	0	8,334	1,941,006
EXPENSES						
Personnel	0	0	1,991	0	1,008	155,825
Fringe benefits	0	0	259	0	112	30,706
Other employee costs	0	0	0	0	951	3,444
Outside professional services	0	0	0	0	0	8,450
Public relations	0	0	0	0	0	142
Travel	0	0	0	0	0	409
Supplies	0	0	0	0	6,243	11,395
Communications	0	0	0	0	0	6,485
Occupancy costs	0	0	0	0	0	11,811
Vehicle costs	0	0	0	0	0	2,056
Insurance	0	0	0	0	0	9,111
Equipment repair and maintenance	0	2	0	0	0	2,548
Client assistance	0	0	42,750	0	0	1,524,248
Other costs	0	0	0	0	300	512
Administrative allocation	0	0	5,000	0	825	209,352
Transfers	0	998	0	0	(1,105)	(35,488)
Total Expenses	0	1,000	50,000	0	8,334	1,941,006
Change in Net Assets	0	(0)	0	0	0	(0)
Net assets - Beginning of year	0	0	0	124,062	0	141,756
NET ASSETS - End of year	\$ 0	(\$ 0)	\$ 0	\$ 124,062	\$ 0	\$ 141,756

Community Action Agency of St. Louis County, Inc.

Schedule A-6
 Schedule of Program Activity
 Year Ended September 30, 2021

AGENCY ADMINISTRATION						
	Agency Administration and Finance (32)	Fund- Raising (33)	Warehouse (34)	Grant Funded Equipment (35)	Corporate (36)	Total Agency Administration
REVENUE						
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Donations	26,412	63,130	0	0	0	89,542
Interest income	2,951	0	0	0	0	2,951
Other income	38,547	0	0	0	735	39,282
Total Revenue	67,910	63,130	0	0	735	131,775
EXPENSES						
Personnel	586,038	1,435	0	0	0	587,473
Fringe benefits	158,258	157	0	0	0	158,415
Other employee costs	2,741	2,356	0	0	0	5,097
Outside professional services	1,154	492	0	0	0	1,646
Public relations	0	0	0	0	0	0
Travel	278	0	0	0	0	278
Supplies	5,812	895	0	0	6,262	12,969
Communications	1,171	0	0	0	0	1,171
Occupancy costs	5,189	0	1,134	0	0	6,323
Vehicle costs	248	0	0	0	0	248
Insurance	1,753	0	0	0	0	1,753
Equipment repair and maintenance	2,049	0	0	28,765	0	30,814
Client assistance	53	0	0	0	0	53
Other costs	13,875	270	0	0	79	14,224
Administrative allocation	(1,071,198)	0	0	0	0	(1,071,198)
Transfers	366,638	0	0	0	0	366,638
Total Expenses	74,059	5,605	1,134	28,765	6,341	115,904
Change in Net Assets	(6,149)	57,525	(1,134)	(28,765)	(5,606)	15,871
Net assets - Beginning of year	2,172,655	126,332	(61,084)	234,872	(29,469)	2,443,306
NET ASSETS - End of year	\$ 2,166,506	\$ 183,857	(\$ 62,218)	\$ 206,107	(\$ 35,075)	\$ 2,459,177

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, 2021

Federal Grantor/Program Title	CFDA Number	Funding Source/ Pass-Through Entity	Program Period	Federal Expenditures
DEPARTMENT OF AGRICULTURE (USDA)				
(1) Specialty Crop Block Grant Program	10.170	Missouri Dept. of Agriculture	11/01/18 - 09/30/21	<u>5,158</u>
Food Distribution Cluster				
(2) Emergency Food Assistance Program	10.569	St. Louis Area Foodbank	10/01/20 - 09/30/21	<u>257,950</u>
Total Expenditures Food Distribution Cluster				<u>257,950</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)				
Entitlement Grants Cluster				
(3) CDBG Florissant	14.218	City of Florissant	10/01/20 - 09/30/21	<u>4,269</u>
(4) St Louis County CDBG	14.218	St. Louis County CDBG		<u>154,670</u>
Total Expenditures Entitlement Grants Cluster				<u>158,939</u>
DEPARTMENT OF TREASURY				
(5) St Louis County CARES CORONAVIRUS RELIEF FUND	21.019	US DEPARTMENT OF TREASURY	03/01/20-12/30/20	<u>838,461</u>
DEPARTMENT OF ENERGY (DOE)				
(6) Weatherization Assistance for Low-Income Persons G-21-EE0007930-5-11	81.042	Missouri Dept. of Natural Resources	07/01/21 - 06/30/22	<u>80,379</u>
(7) Weatherization Assistance for Low-Income Persons G-20-EE0007930-4-11	81.042	Missouri Dept. of Natural Resources	07/01/20- 06/30/21	<u>755,054</u>
Total Expenditures CFDA 81.042				<u>835,433</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES (DHHS)				
(8) LIHEAP Weatherization G-19-LIHEAP-19-11	93.568	Missouri Dept. of Social Services	10/01/20 - 09/30/21	<u>780,262</u>
(9) LIHEAP Weatherization - CARES G-21-LIHEAP-CARES-21	93.568	Missouri Dept. of Social Services	10/01/20-09/30/21	<u>243,113</u>
(10) LIHEAP Energy Crisis Intervention Program (ECIP) 2019 #ERS11017010	93.568	Missouri Dept. of Social Services	10/01/19 - 09/30/20	<u>3,509,718</u>
Total Expenditures CFDA 93.568				<u>4,533,093</u>
(11) Community Services Block Grant PG282000003	93.569	Missouri Dept. of Social Services	10/01/20 - 09/30/21	<u>1,798,096</u>
(12) Community Services Block Grant CARES FUNDING	93.569	Missouri Dept. of Social Services	10/01/2020-09/30/22	<u>772,223</u>
Total Expenditures CFDA 93.569				<u>2,570,319</u>
DEPARTMENT OF HOMELAND SECURITY (DHS)				
(13) Emergency Food and Shelter	97.024	United Way of Greater St. Louis	07/22/19 - 10/31/21	<u>15,523</u>
(14) Emergency Food and Shelter Cares	97.024	United Way of Greater St. Louis	01/01/20-10/31/21	<u>114,326</u>
Total Expenditures CFDA 97.024				<u>129,849</u>
TOTAL FEDERAL EXPENDITURES				<u>\$ 9,329,202</u>

See Independent Auditor's Report.

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, 2021

Federal Grantor/Program Title	CFDA	Funding Source/	Program Period
STATE AND LOCAL PROGRAMS			
(15) MO American Water Help		Missouri American Water	10/01/20 - 09/30/21
(16) Ameren Weatherization G-19-14-0258-4-11		Missouri Dept. of Natural Resources	11/01/20- 09/30/21
(17) 20-21 Spire Home Repair		Spire Inc. Natural Gas	10/01/20 - 09/30/21
(18) 20-21 Ameren Home Repair		Ameren Electric Services	01/01/19 - 12/31/20
(19) IDA Donations		Private Donations	10/01/20 - 09/30/21
(20) MHDC Disaster Relief Program		Missouri Housing Development Commission	10/01/20 - 09/30/21
(21) Emergency Food Program		St. Louis Area Food Bank	10/01/20- 09/30/21
(22) Other Energy Programs		Misc. Income Activities	10/01/20 - 09/30/21
(23) Housing		St Louis County	10/01/20 - 09/30/21
(24) St. Louis County		St. Louis County	10/01/20 - 09/30/21
(25) Community Loan Center		Misc. Income Activities	10/01/20 - 09/30/21
AGENCY ADMINISTRATION			
(26) Agency Administration and Finance		Discretionary Interest, Misc. Income Activities	10/01/20 - 09/30/21
(27) Fund-Raising		Corporate Fund-Raising	10/01/20 - 09/30/21
(28) Warehouse		Misc. Income Activities	10/01/20 - 09/30/21
(29) Grant Funded Equipment		Various Agencies	10/01/20 - 09/30/21
(30) Corporate		Misc. Income Activities	10/01/20 - 09/30/21

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, 2021. 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, 2021.

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.

See Independent Auditor's Report.

Community Action Agency of St. Louis County, Inc.

DSS Subgrant No. PG282000003 CSBG

Schedule C-1
Supplemental CSBG Program Schedule
Year Ended September 30, 2021

Beginning net assets	\$	0
Revenue		486,517
Expenses		486,517
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 without donor restrictions for financial reporting purposes.

Community Action Agency of St. Louis County, Inc.

DSS Subgrant No. PG282000003 CSBG

Schedule C-1
Supplemental CSBG Program Schedule
Year Ended September 30, 2021

Beginning net assets	\$	0
Revenue		1,311,579
Expenses		1,311,579
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 without donor restrictions for financial reporting purposes.

Community Action Agency of St. Louis County, Inc.

DNR Subgrant No. G-20-EE0007930-4-11 Weatherization

Schedule D-1

Reconciliation of Revenue and Expenses

Period of July 1, 2020 to June 30, 2021

	Energy Center - MO DNR	Subgrantee - CAASTLC
Beginning agency fund balance	\$ 0	\$ 0
Revenue:		
Grant income	819,870	819,870
Total revenue	819,870	819,870
Expenses:		
Administration	56,377	56,377
Program operations	754,251	754,251
Insurance	7,246	7,246
Financial Audit	1,996	1,996
T&TA	0	0
Total expenses	819,870	819,870
Ending agency fund balance	\$ 0	\$ 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 Natural Resources. Therefore, some amounts presented in, or used in the preparation of, the basic financial statements may differ from amounts on this schedule.

Community Action Agency of St. Louis County, Inc.

DNR Subgrant No. G-21-EE0007930-5-11 Weatherization

Schedule D-2

Reconciliation of Revenue and Expenses

Period of July 1, 2021 to September 30, 2021

	Energy Center - MO DNR	Subgrantee - CAASTLC
Beginning agency fund balance	\$ 0	\$ 0
Revenue:		
Grant income	80,379	80,379
Total revenue	80,379	80,379
Expenses:		
Administration	7,307	7,307
Program operations	72,293	72,293
Insurance	0	0
Financial Audit	779	779
Total expenses	80,379	80,379
Ending agency fund balance	\$ 0	\$ 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 Natural Resources. Therefore, some amounts presented in, or used in the preparation of, the basic financial statements may differ from amounts on this schedule.

Community Action Agency of St. Louis County, Inc.

DNR Subgrant No. G-20-14-0258-5-11 Ameren

Schedule D-3

Reconciliation of Revenue and Expenses

Period of October 1, 2020 to March 31, 2021

	Energy Center - MO DNR	Subgrantee - CAASTLC
Beginning agency fund balance	\$ 0	\$ 0
Revenue:		
Grant income	166,343	166,343
Total revenue	166,343	166,343
Expenses:		
Administration	5,140	5,140
Program operations	159,061	159,061
Insurance	1,944	1,944
T&TA	0	0
Financial audit	198	198
Total expenses	166,343	166,343
Ending agency fund balance	\$ 0	\$ 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 Natural Resources. Therefore, some amounts presented in, or used in the preparation of, the basic financial statements may differ from amounts on this schedule.

Community Action Agency of St. Louis County, Inc.

DNR Subgrant No. G-11-LIHEAP-21-11 LIHEAP Weatherization

Schedule D-4

Reconciliation of Revenue and Expenses

Period of Oct. 1, 2020 to Sept 30, 2021

	Energy Center - MO DNR	Subgrantee - CAASTLC
Beginning agency fund balance	\$ 0	\$ 0
Revenue:		
Grant income	780,262	780,262
Total revenue	780,262	780,262
Expenses:		
Administration	39,013	39,013
Program operations	730,142	730,142
Insurance	8,345	8,345
T&TA	0	0
Financial audit	2,762	2,762
Total expenses	780,262	780,262
Ending agency fund balance	\$ 0	\$ 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 Natural Resources. Therefore, some amounts presented in, or used in the preparation of, the basic financial statements may differ from amounts on this schedule.

Community Action Agency of St. Louis County, Inc.

Schedule E-1

Schedule of Revenue and Expenses

Low Income Home Energy Assistance Program - ECIP

For the Period October 1, 2019 to September 30, 2020

Revenue/Contracted Amount	Budget	Actuals Per	Actuals Per
Allocated Award Amount - LIHEAP	Amount	Program Grant	Audited Statements
			GAAP Basis
Special Start-up	\$ 7,080,162	\$ 493,666	\$ 493,666
Current (initial + amendments)	0	0	0
Interest/Donations	0	0	0
Other-Carryovers	0	0	0
Total Revenue	7,080,162	493,666	493,666
Expenditures			
Administrative/Program Services			
Indirect costs	68,944	4,273	4,273
Personnel	448,726	24,273	24,273
Employee benefits	83,624	5,157	5,501
Program expenses	0	-	0
Contract and consulting	55,000	4,171	1,757
Travel	2,000	344	0
Training	2,000	-	0
Rent/Space	4,000	-	0
Occupancy	14,000	1,279	2,825
Insurance	7,500	515	515
Office supplies (under 5,000)	75,000	4,395	3,313
Communications	0	-	1,911
Repair & maintenance	0	-	39
Other	1,579	100	100
Total Administrative/Program Services	762,372	44,507	44,507
ECIP Direct Services			
Winter	3,843,481	0	0
Summer	2,474,309	449,159	449,159
Emergency services allocation	0	0	0
Total ECIP Direct Services	6,317,790	449,159	449,159
Outreach & Education			
Other	0	0	0
Total Outreach & Education	0	0	0
Total Expenditures	7,080,162	493,666	493,666
Revenue over (under) Expenditures	(0)	0	0
Transfer	0		
Ending Program Balance	(\$ 0)	\$ 0	\$ 0

Community Action Agency of St. Louis County, Inc.

Schedule E-2

Schedule of Revenue and Expenses

Low Income Home Energy Assistance Program - ECIP

For the Period October 1, 2020 to September 30, 2021

Revenue/Contracted Amount	Budget	Actuals Per	Actuals Per
Allocated Award Amount - LIHEAP	Amount	Program Grant	Audited Statements
			GAAP Basis
Special Start-up	\$ 3,696,732	\$ 3,016,078	\$ 3,016,052
Current (initial + amendments)	972,239	0	0
Interest/Donations	0	0	100,000
Other-Carryovers	3,009,540	0	0
Total Revenue	7,678,511	3,016,078	3,116,052
Expenditures			
Administrative/Program Services			
Indirect costs	65,881	38,219	357,838
Personnel	423,115	190,583	248,182
Employee benefits	83,408	60,784	79,287
Program expenses	0	0	0
Contract and consulting	70,000	80,397	43,553
Travel and Training	2,000	6,570	1,744
	0	-	0
Rent/Space	2,000	1,230	55,455
Utilities	17,500	10,777	0
Insurance	6,000	7,604	8,414
Office supplies (under 5,000)	60,000	25,226	17,316
Communications	0	-	18,636
Repair & maintenance	0	0	5,419
Other	418	611	775
Total Administrative/Program Services	730,321	422,000	836,619
ECIP Direct Services			
Winter	1,606,080	1,606,080	1,601,451
Summer	5,342,110	986,799	986,799
Emergency services allocation	0	1,199	1,199
Total ECIP Direct Services	6,948,190	2,594,078	2,589,449
Outreach & Education			
Other	0	0	0
Total Outreach & Education	0	0	5,000
Total Expenditures	7,678,511	3,016,078	3,431,068
Revenue over (under) Expenditures	0	0	(315,016)
Transfer	0		315,016
Ending Program Balance	\$ 0	\$ 0	\$ 0

SINGLE AUDIT REPORTS AND SCHEDULES

INDEPENDENT AUDITOR'S 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*

To the Board of Directors of
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 of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Agency of St. Louis County, Inc. (the "Agency"), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 11, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency'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 the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency'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 the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Armanino^{LLP}
St Louis, Missouri

April 11, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

We have audited Community Action Agency of St. Louis County, Inc. (the "Agency")'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended September 30, 2021. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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 each of the Agency's major federal programs 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 of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "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 the Agency'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 each major federal program. However, our audit does not provide a legal determination of the Agency's compliance.

Opinion on Each Major Federal Program

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

Report on Internal Control Over Compliance

Management of the Agency 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 the Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each 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 the Agency'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. *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 weakness 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.



Armanino^{LLP}
St Louis, Missouri

April 11, 2022

Community Action Agency of St. Louis County, Inc.
 Schedule of Findings and Questioned Costs
 For the Year Ended September 30, 2021

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major programs:	

<u>Name of Federal Program or Cluster</u>	<u>AL Number</u>
Emergency Food Assistance Program (Food Commodities) - Food Distribution Cluster	10.569
Coronavirus Relief Fund	21.019
Weatherization Assistance of Low-Income Persons	81.042
Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee?	Yes

Community Action Agency of St. Louis County, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2021

SECTION II - SUMMARY OF FINANCIAL STATEMENT FINDINGS

There are no financial statement findings to be reported.

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There are no federal award findings to be reported.

Community Action Agency of St. Louis County, Inc.
Summary Schedule of Prior Audit Findings
For the Year Ended September 30, 2021

There were no prior year findings.