

Community Action Agency of St. Louis County, Inc.

Financial Statements
and Supplementary Information
and Single Audit Reports and Schedules

September 30, 2022



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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

Opinion

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, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements 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, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Action Agency of St. Louis County, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action Agency of St. Louis County, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community Action Agency of St. Louis County, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action Agency of St. Louis County, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 18 - 33 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2023, 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, 2023

Community Action Agency of St. Louis County, Inc.
Statement of Financial Position
September 30, 2022

ASSETS

| | |
|-----------------------------|-----------------------------|
| Current assets | |
| Cash and cash equivalents | \$ 16,220,851 |
| Grants receivable | 2,141,174 |
| Loans receivable | 40,117 |
| Prepaid and other assets | <u>59,476</u> |
| Total current assets | <u>18,461,618</u> |
| Long-term assets | |
| Property and equipment, net | 1,008,115 |
| Other assets | <u>71,269</u> |
| Total long-term assets | <u>1,079,384</u> |
| Total assets | <u><u>\$ 19,541,002</u></u> |

LIABILITIES AND NET ASSETS

| | |
|---------------------------------------|-----------------------------|
| Current liabilities | |
| Accounts payable and accrued expenses | \$ 1,632,364 |
| Accrued payroll and related expenses | 237,905 |
| Refundable advances | <u>14,473,982</u> |
| Total current liabilities | <u>16,344,251</u> |
| Net assets | |
| Without donor restrictions | 3,180,751 |
| With donor restrictions | <u>16,000</u> |
| Total net assets | <u>3,196,751</u> |
| Total liabilities and net assets | <u><u>\$ 19,541,002</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, 2022

| | Without Donor Restrictions | With Donor Restrictions | Total |
|----------------------------------|-------------------------------|----------------------------|---------------|
| Public support and revenue | | | |
| Grant revenue | \$ 12,478,446 | \$ - | \$ 12,478,446 |
| In-kind donations | 578,419 | - | 578,419 |
| Donations | 63,997 | - | 63,997 |
| Interest income | 3,743 | - | 3,743 |
| Other income | 127,023 | - | 127,023 |
| Total public support and revenue | 13,251,628 | - | 13,251,628 |
| Functional expenses | | | |
| Program services | 11,870,234 | - | 11,870,234 |
| Management and general | 779,117 | - | 779,117 |
| Fundraising | 6,459 | - | 6,459 |
| Total functional expenses | 12,655,810 | - | 12,655,810 |
| Change in net assets | 595,818 | - | 595,818 |
| Net assets, beginning of year | 2,584,933 | 16,000 | 2,600,933 |
| Net assets, end of year | \$ 3,180,751 | \$ 16,000 | \$ 3,196,751 |

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, 2022

| | <u>Program Services</u> | <u>Management and General</u> | <u>Fundraising</u> | <u>Total</u> |
|--------------------------------------|-----------------------------|-----------------------------------|--------------------|----------------------|
| Personnel expenses | | | | |
| Personnel | \$ 2,347,978 | \$ 516,437 | \$ 2,264 | \$ 2,866,679 |
| Fringe benefits and taxes | 399,345 | 188,881 | 234 | 588,460 |
| Other employee costs | <u>52,324</u> | <u>5,485</u> | - | <u>57,809</u> |
| Total personnel expenses | 2,799,647 | 710,803 | 2,498 | 3,512,948 |
| Outside professional services | 253,510 | 6,161 | 600 | 260,271 |
| Public relations | 11,183 | 150 | - | 11,333 |
| Travel | 37,149 | 1,596 | - | 38,745 |
| Supplies | 401,321 | 12,242 | 2,399 | 415,962 |
| Communications | 60,268 | 733 | 5 | 61,006 |
| Occupancy costs | 219,877 | 17,950 | - | 237,827 |
| Vehicle costs | 22,936 | - | - | 22,936 |
| Insurance | 92,153 | - | - | 92,153 |
| Equipment repairs and maintenance | 266,483 | 3,686 | - | 270,169 |
| Client assistance | 7,667,915 | - | - | 7,667,915 |
| Other expenses | <u>37,792</u> | <u>25,796</u> | <u>957</u> | <u>64,545</u> |
| | <u>\$ 11,870,234</u> | <u>\$ 779,117</u> | <u>\$ 6,459</u> | <u>\$ 12,655,810</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, 2022

| | |
|--|-----------------------------|
| Cash flows from operating activities | |
| Change in net assets | \$ 595,818 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities | |
| Depreciation | 73,368 |
| Bad debt expense | 28,968 |
| Gain on sale of property and equipment | (52,000) |
| Changes in operating assets and liabilities | |
| Grants receivable | (930,214) |
| Prepaid expenses and other assets | 5,121 |
| Accounts payable | 747,331 |
| Accrued payroll and related expenses | 14,848 |
| Refundable advances | 9,384,863 |
| Other assets | <u>(27,639)</u> |
| Net cash provided by operating activities | <u>9,840,464</u> |
| Cash flows from investing activities | |
| Proceeds from repayments of loans receivable | 65,820 |
| Purchase of property and equipment | (574,823) |
| Issuance of loans receivable | (75,436) |
| Proceeds from sale of property and equipment | <u>52,000</u> |
| Net cash used in investing activities | <u>(532,439)</u> |
| Net increase in cash and cash equivalents | 9,308,025 |
| Cash and cash equivalents, beginning of year | <u>6,912,826</u> |
| Cash and cash equivalents, end of year | <u><u>\$ 16,220,851</u></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, 2022

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, 2022.

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, 2022

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, 2022.

Contract receivable and payable

Contract payables, included in accounts payable and accrued expenses on the statement of financial position, are expenses incurred with various contractors on qualifying houses, under the weatherization program, where work is still being performed. The Agency does not invoice the funding source for the expenses incurred until the work on the houses is completed. Upon reimbursement, the Agency pays the contractors for expenses incurred. Until the work on the houses is completed, the Agency accrues the invoices received from contractors for the work performed and records a corresponding contract receivable, which is included in grants receivable on the statement of financial position. These contracts receivable and payable were \$728,168 in total as of September 30, 2022.

Contract payables, as of September 30, 2022, also include an accrual made for expenses incurred as part of the Low Income Home Energy Assistance Program ("LIHEAP") where the client has received the service but payments to the service provider have not been made. The Agency does not invoice the funding source for the allowable expenses incurred until the client application is approved and processed. Upon reimbursement, the Agency pays the contractors for expenses incurred. Until the fulfillment of the transaction, the Agency accrues for the various expenses, based upon invoices received from service providers for the costs incurred, and records a corresponding contract receivable, which is included in grants receivable on the statement of financial position. These contracts receivable and payable were \$570,583 in total as of September 30, 2022.

Community Action Agency of St. Louis County, Inc.
Notes to Financial Statements
September 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 an individual cost per unit greater than \$5,000 and a useful life of more than one year. Repairs on property and equipment shall be expensed as incurred. If repairs significantly add to the value of the property or prolong the estimated useful life of the property, 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 \$558,267. These assets are included in the property and equipment shown on the statement of financial position.

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.

Community Action Agency of St. Louis County, Inc.
Notes to Financial Statements
September 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition (continued)

Unconditional contributions or conditional contributions in which the barriers are overcome 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.

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

- 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.

Donated goods and services

The Agency receives donations of various goods and services from outside parties. These donations are used to support and further the Agency's objectives and do not have donor restrictions. Donated goods and services, meeting recognition criteria under U.S. GAAP, are reflected in the accompanying financial statements at estimated fair market value on the date of the donation. The Agency did not monetize any donated goods and services and unless otherwise noted, donated goods and services did not have donor restrictions as of September 30, 2022.

Donated services are recognized as contributions if the services create or enhance nonfinancial assets or require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Agency. There were no donated services recognized in the financial statements as of September 30, 2022.

Community Action Agency of St. Louis County, Inc.
Notes to Financial Statements
September 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 cost, such as occupancy expense, insurance, communications, outside professional services, and depreciation, are allocated based on utilization of space (square footage) or personnel in a specific department.

Income taxes

CAASTLC has been granted exemption from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. However, the Agency could be subject to federal income tax on any unrelated business taxable income; CAASTLC does not have unrelated business taxable income as of September 30, 2022.

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.

Change in accounting principle

In September 2020, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2020-07, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets, which provides for new presentation and disclosure requirements about contributed nonfinancial assets, including additional disclosure requirements for recognized contributed services. The Agency adopted ASU 2020-07 with a date of initial application of October 1, 2021, using the modified retrospective method. The adoption of ASU 2020-07 did not have a significant impact on the Agency's financial position, results of operations, or cash flows.

Subsequent events

Subsequent events have been evaluated through April 11, 2023, 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, 2022

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, 2022:

| | |
|---------------------------------------|---------------------|
| Cash and cash equivalents | \$ 16,220,851 |
| Grants receivable | 2,141,174 |
| Loans receivable | <u>40,117</u> |
| | 18,402,142 |
| Accounts payable and accrued expenses | (1,632,364) |
| Accrued payroll and related expenses | (237,905) |
| Refundable advances | (14,473,982) |
| Net assets with donor restrictions | <u>(16,000)</u> |
| | <u>\$ 2,041,891</u> |

CAASTLC does not have a formal liquidity policy but generally maintains financial assets in liquid form such as cash and money market accounts. In addition, CAASTLC has a line of credit available as described in Note 7.

CAASTLC is primarily funded with government grants. Some grants are cost reimbursement that require qualifying expenses to be incurred before the Agency can request reimbursement from the funding source. Other grants require cash to be received in advance and recognized as refundable advances on the statement of financial position, however these funds are available and can be utilized for qualifying expenses over the next 12 months. These refundable advances total \$14,447,000 as of September 30, 2022. CAASTLC has other grant commitments for future expenses of approximately \$4,580,000 as further described in Note 8. Total grant commitments and refundable advances for expenditures over the next 12 months total approximately \$19,030,000 as of September 30, 2022. If funding is not available from these grants then the associated expenses would not be incurred.

4. GRANTS RECEIVABLE

The following summarizes CAASTLC's grants receivable at September 31, 2022:

| | |
|--------------------------|---------------------|
| Federal programs | \$ 2,113,224 |
| State and local programs | <u>27,950</u> |
| | <u>\$ 2,141,174</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.

Community Action Agency of St. Louis County, Inc.
Notes to Financial Statements
September 30, 2022

5. LOANS RECEIVABLE (continued)

Loans receivable consisted of the following at September 31, 2022:

| | |
|-----------------------|-------------------------|
| Community Loan Center | \$ <u>40,117</u> |
| | \$ <u><u>40,117</u></u> |

Revolving loan classifications at September 30, 2022 consist of the following:

| | |
|--|-------------------------|
| Consumer loans - CAASTLC employees | \$ 3,696 |
| Consumer loans - Partner organizations | <u>36,421</u> |
| | \$ <u><u>40,117</u></u> |

Detailed analysis of loans evaluated for impairment as of September 30, 2022, is as follows:

| | |
|---------------------------------------|-------------------------|
| Related allowance for loan losses: | |
| Individually evaluated for impairment | \$ <u>40,117</u> |
| | \$ <u><u>40,117</u></u> |

Information regarding the credit quality indicators most closely monitored by class of loan as of September 30, 2022, is as follows:

| | <u>Performing</u> | <u>Nonperforming</u> | <u>Total</u> |
|--|-------------------------|----------------------|-------------------------|
| Consumer loans - CAASTLC employees | \$ 3,696 | \$ - | \$ 3,696 |
| Consumer loans - Partner organizations | <u>36,421</u> | <u>-</u> | <u>36,421</u> |
| | <u><u>\$ 40,117</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 40,117</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, 2022. 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, 2022.

Community Action Agency of St. Louis County, Inc.
Notes to Financial Statements
September 30, 2022

6. PROPERTY AND EQUIPMENT

The following summarizes CAASTLC's property and equipment at September 30, 2022:

| | |
|--------------------------|----------------------------|
| Land | \$ 131,000 |
| Land improvements | 61,932 |
| Buildings | 802,160 |
| Automobiles | 713,754 |
| Computer equipment | 84,767 |
| Furniture and fixtures | <u>32,937</u> |
| | 1,826,550 |
| Accumulated depreciation | <u>(818,435)</u> |
| | <u><u>\$ 1,008,115</u></u> |

Depreciation expense for the year ended September 30, 2022 was \$73,368, 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, 2023. There was an interest rate of 8.0% as of September 30, 2022. There was no activity in the line of credit during the year ended September 30, 2022. Subsequent to year end, the line of credit was extended to a maturity date of January 5, 2024.

8. REFUNDABLE ADVANCES

The following summarizes the sources of CAASTLC's refundable advances at September 30, 2022:

| | |
|--|-----------------------------|
| Low Income Home Energy Assistance Program (LIHEAP) | \$ 14,108,058 |
| H2O Missouri American water program | 204,433 |
| Low Income Household Water Assistance Program (LIHWAP) | 97,022 |
| Other programs | 37,832 |
| Other deferred revenue | <u>26,638</u> |
| | <u><u>\$ 14,473,983</u></u> |

Refundable advances related to government grants are considered conditional promises to give as the grants require measurable barriers, such as incurring qualified expenses, to be overcome to recognize the cash received in advance as grant revenue. These amounts totaled approximately \$14,447,000 included in the above as of September 30, 2022.

As of September 30, 2022, CAASTLC had received commitments for future funding under various grant awards or government contracts of approximately \$4,580,000. These commitments are not recognized in the accompanying financial statements as they are conditional awards.

Community Action Agency of St. Louis County, Inc.
Notes to Financial Statements
September 30, 2022

9. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions, as of September 30, 2022, consist of an Individual Development Accounts (IDA) donation that was received in previous years in the amount of \$16,000. 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.

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, 2022, approximately 81% of its total revenue and 89% of total receivables 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.

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 \$17,519 for the year ended September 30, 2022.

12. DONATED GOODS AND SERVICES

The in-kind donations of \$578,419 received during the year ended September 30, 2022, on the statement of activities, consisted only of food donations received from outside parties and immediately provided to members of the community. Donated food includes the following main categories: proteins, produce, dairy, bread, and beverages as well as a minimal amount of essential household and personal product.

CAASTLC reports the fair value of donated food as in-kind donations, without donor restrictions, on the statement of activities and as client assistance on the statement of functional expenses at the estimated average fair value of one pound of donated food product at the national level of \$1.53 for the fiscal year ended September 30, 2022. These values were determined based upon calendar year 2021 studies performed by Feeding America. Each of the annual studies involves a review of 31 product categories and wholesale prices using a national wholesaler's pricing catalogs. Other independent sources may also be used as necessary for items not included in the catalogs. The average value of one pound of donated product will vary from year-to-year based on the mix of product items donated. As part of the study, Feeding America analyzes and reviews the results to determine the accuracy and understand the key components of the valuation and the year-over-year changes.

SUPPLEMENTARY INFORMATION

Community Action Agency of St. Louis County, Inc.

Schedule A-1
 Schedule of Program Activity
 Year Ended September 30, 2022

FEDERAL PROGRAMS

| | FEDERAL PROGRAMS | | | | | | | |
|----------------------------------|---------------------|-------------------------------|---------------------|--------------------------|----------------------|--------------------------------------|--|------------------|
| | TOTAL | HUD | | | Department of Energy | | | |
| | | 10.569 | 14.218 | | 81.042 | | | |
| | | Emergency Food Assistance (1) | CDBG Florissant (2) | St Louis County CDBG (3) | 14.218 Subtotal | Weatherization G-22-EE0009912-11 (5) | Weatherization G-21-EE0007930-5-11 (4) | 81.042 Subtotal |
| REVENUE | | | | | | | | |
| Grant revenue | \$ 12,478,446 | \$ - | \$ 831 | \$ 465,412 | \$ 466,243 | \$ 42,264 | \$ 1,028,280 | \$ 1,070,544 |
| Donations | 642,416 | 578,419 | - | - | - | - | - | - |
| Interest income | 3,743 | - | - | - | - | - | - | - |
| Other income | 75,023 | - | - | - | - | - | - | - |
| Total Revenue | 13,199,628 | 578,419 | 831 | 465,412 | 466,243 | 42,264 | 1,028,280 | 1,070,544 |
| EXPENSES | | | | | | | | |
| Personnel | 2,866,679 | - | - | 38,063 | 38,063 | 4,557 | 157,158 | 161,715 |
| Fringe benefits | 588,460 | - | - | 1,436 | 1,436 | 6,416 | 27,835 | 34,251 |
| Other employee costs | 57,809 | - | - | 1,521 | 1,521 | 1,091 | 8,584 | 9,675 |
| Outside professional services | 260,271 | - | - | 6,649 | 6,649 | 557 | 8,799 | 9,356 |
| Public relations | 11,333 | - | - | 319 | 319 | 432 | 4,315 | 4,747 |
| Travel | 38,745 | - | - | 854 | 854 | 2,234 | 10,386 | 12,620 |
| Supplies | 415,962 | - | - | 1,437 | 1,437 | 13,584 | 54,925 | 68,509 |
| Communications | 61,006 | - | - | 1,779 | 1,779 | 205 | 4,368 | 4,573 |
| Occupancy costs | 237,827 | - | - | 11,882 | 11,882 | 1,152 | 19,204 | 20,356 |
| Vehicle costs | 22,936 | - | - | 4 | 4 | 117 | 8,353 | 8,470 |
| Insurance | 92,153 | - | - | - | - | 1,610 | 11,717 | 13,327 |
| Equipment repair and maintenance | 270,169 | - | - | 481 | 481 | 217 | 171,560 | 171,777 |
| Client assistance | 7,667,915 | 578,419 | 755 | 357,436 | 358,191 | 6,092 | 501,888 | 507,980 |
| Other costs | 12,545 | - | - | 1,241 | 1,241 | 159 | (47,776) | (47,617) |
| Administrative allocation | - | 57,842 | 75 | 42,310 | 42,385 | 3,842 | 86,966 | 90,808 |
| Transfers | - | (57,842) | - | - | - | (1) | (2) | (3) |
| Total Expenses | 12,603,810 | 578,419 | 830 | 465,412 | 466,242 | 42,264 | 1,028,280 | 1,070,544 |
| Change in Net Assets | 595,818 | - | 1 | - | 1 | - | - | - |
| Net assets - Beginning of year | 2,600,933 | - | - | - | - | - | - | - |
| NET ASSETS - End of year | \$ 3,196,751 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | \$ - | \$ - |

Community Action Agency of St. Louis County, Inc.

Schedule A-2
 Schedule of Program Activity
 Year Ended September 30, 2022

| | FEDERAL PROGRAMS | | | | | |
|----------------------------------|--|----------------------------|------------------------|------------------------|------------------------|----------------------------|
| | Dept of Health and Human Services | | | | | |
| | 93.568 | | | 93.568 | | |
| | LIHEAP Weatherization | LIHEAP WX-ARPA | LIHWAP 2022 | LIHEAP 2022 | LIHEAP 2021 | 93.568 Subtotal |
| | G-22-LIHEAP-22-11 | G-22-LIHEAP-ARPA-11 | #ER11022W010 | #ER11020010 | #ERS11020010 | |
| | (6) | (7) | (9) | (8) | (8) | |
| REVENUE | | | | | | |
| Grant revenue | \$ 947,046 | \$ 53,183 | \$ 128,542 | \$ 4,561,910 | \$ 293,804 | \$ 5,984,485 |
| Donations | - | - | - | - | - | - |
| Interest income | - | - | - | - | - | - |
| Other income | - | - | - | - | - | - |
| Total Revenue | 947,046 | 53,183 | 128,542 | 4,561,910 | 293,804 | 5,984,485 |
| EXPENSES | | | | | | |
| Personnel | 190,887 | 18,833 | 85,393 | 281,037 | 18,763 | 594,913 |
| Fringe benefits | 36,790 | 4,392 | 6,367 | 36,136 | 6,090 | 89,775 |
| Other employee costs | 2,683 | 139 | - | 6,603 | 145 | 9,570 |
| Outside professional services | 9,030 | 964 | 30 | 25,464 | 1,592 | 37,080 |
| Public relations | 781 | 499 | 468 | 784 | 23 | 2,555 |
| Travel | 4,476 | 96 | 1,729 | 4,077 | - | 10,378 |
| Supplies | 38,015 | 306 | 6,504 | 14,994 | 874 | 60,693 |
| Communications | 6,090 | 573 | 7,647 | 8,560 | 1,007 | 23,877 |
| Occupancy costs | 16,633 | 1,936 | 3,740 | 22,937 | 1,670 | 46,916 |
| Vehicle costs | 1,927 | 245 | 6 | 10 | - | 2,188 |
| Insurance | 14,786 | - | 2,287 | 5,317 | 644 | 23,034 |
| Equipment repair and maintenance | 2,241 | 787 | 2,452 | 16,301 | 298 | 22,079 |
| Client assistance | 534,706 | 19,849 | - | 4,092,692 | 259,596 | 4,906,843 |
| Other costs | 1,907 | 3 | 229 | 4,104 | 6 | 6,249 |
| Administrative allocation | 86,095 | 4,562 | 11,690 | 436,404 | 29,071 | 567,822 |
| Transfers | (1) | (1) | - | (419,485) | - | (419,487) |
| Total Expenses | 947,046 | 53,183 | 128,542 | 4,535,935 | 319,779 | 5,984,485 |
| Change in Net Assets | - | - | - | 25,975 | (25,975) | - |
| Net assets - Beginning of year | - | - | - | - | - | - |
| NET ASSETS - End of year | \$ - | \$ - | \$ - | \$ 25,975 | \$ (25,975) | \$ - |

Community Action Agency of St. Louis County, Inc.

Schedule A-3
 Schedule of Program Activity
 Year Ended September 30, 2022

| | FEDERAL PROGRAMS | | | | |
|----------------------------------|-------------------------------------|-----------------------------------|--------------------|--|------------------------------|
| | Dept of Health and Human Services | | | DHS | |
| | 93.569 | | | 97.024 | |
| | CSBG 2021 PG282000003 (10) | CSBG CARES PG282000053 (11) | 93.569 Subtotal | Emergency Food and Shelter (12) | Total Federal Programs |
| | REVENUE | | | | |
| Grant revenue | \$ 1,618,244 | \$ 2,014,834 | \$ 3,633,078 | \$ 20,960 | \$ 11,175,310 |
| Donations | - | - | - | - | 578,419.00 |
| Interest income | - | - | - | - | - |
| Other income | 6,920 | 5,256 | 12,176 | - | 12,176 |
| Total Revenue | 1,625,164 | 2,020,090 | 3,645,254 | 20,960 | 11,765,905 |
| EXPENSES | | | | | |
| Personnel | 947,854 | 398,202 | 1,346,056 | - | 2,140,747 |
| Fringe benefits | 188,534 | 42,377 | 230,911 | - | 356,373 |
| Other employee costs | 24,101 | 2,255 | 26,356 | - | 47,122 |
| Outside professional services | 56,361 | 124,304 | 180,665 | - | 233,750 |
| Public relations | 2,244 | 331 | 2,575 | - | 10,196 |
| Travel | 9,233 | 2,384 | 11,617 | - | 35,469 |
| Supplies | 54,550 | 212,505 | 267,055 | 5,000 | 402,694 |
| Communications | 20,719 | 2,933 | 23,652 | - | 53,881 |
| Occupancy costs | 78,287 | 42,670 | 120,957 | - | 200,111 |
| Vehicle costs | 9,242 | 662 | 9,904 | - | 20,566 |
| Insurance | 23,764 | 22,074 | 45,838 | - | 82,199 |
| Equipment repair and maintenance | 18,279 | 536,164 | 554,443 | - | 748,780 |
| Client assistance | 14,033 | 469,192 | 483,225 | 15,960 | 6,850,618 |
| Other costs | 7,979 | 11,347 | 19,326 | - | (20,801) |
| Administrative allocation | 145,655 | 147,433 | 293,088 | 2,351 | 1,054,296 |
| Transfers | 24,329 | 5,257 | 29,586 | (2,351) | (450,097) |
| Total Expenses | 1,625,164 | 2,020,090 | 3,645,254 | 20,960 | 11,765,904 |
| Change in Net Assets | - | - | - | - | 1 |
| Net assets - Beginning of year | - | - | - | - | - |
| NET ASSETS - End of year | \$ - | \$ - | \$ - | \$ - | \$ 1 |

Community Action Agency of St. Louis County, Inc.

Schedule A-4
 Schedule of Program Activity
 Year Ended September 30, 2022

| | STATE AND LOCAL PROGRAMS | | | | | | |
|----------------------------------|------------------------------------|-----------------------------------|--|---------------------------------------|--------------------------|--------------------------------|-------------------------------------|
| | MO American Water COVID (13) | MO American Water Help (13) | 20-21 AMEREN State Funding (14) | 20-21 Spire Home Repair (15) | IDA Donations (17) | CAASTLC Greeinivity (19) | United Way Reentry Program |
| REVENUE | | | | | | | |
| Grant revenue | \$ 11,947 | \$ 115,396 | \$ 338,196 | \$ 603,900 | \$ - | \$ - | \$ 115,279 |
| Donations | - | - | - | - | - | - | - |
| Interest income | - | - | - | - | - | - | - |
| Other income | - | - | - | - | - | - | - |
| Total Revenue | 11,947 | 115,396 | 338,196 | 603,900 | - | - | 115,279 |
| EXPENSES | | | | | | | |
| Personnel | - | - | 60,449 | 60,479 | - | - | 45,510 |
| Fringe benefits | - | - | 15,463 | 17,165 | - | - | 5,897 |
| Other employee costs | - | - | 723 | 1,073 | - | - | 2,400 |
| Outside professional services | - | - | 4,589 | 6,127 | - | - | - |
| Public relations | - | - | 484 | 502 | - | - | - |
| Travel | - | - | 43 | 1,018 | - | - | 620 |
| Supplies | - | - | 930 | 1,600 | - | - | 874 |
| Communications | - | - | 2,877 | 3,510 | - | - | - |
| Occupancy costs | - | - | 8,591 | 10,078 | - | - | - |
| Vehicle costs | - | - | 1,036 | 982 | - | - | - |
| Insurance | - | - | 4,977 | 4,977 | - | - | - |
| Equipment repair and maintenance | - | - | 1,082 | 1,201 | - | - | - |
| Client assistance | 10,861 | 104,981 | 197,489 | 424,429 | - | - | 49,498 |
| Other costs | - | - | 556 | 1,283 | - | - | - |
| Administrative allocation | 1,086 | 10,498 | 38,907 | 69,475 | - | - | 10,480 |
| Transfers | - | (83) | - | 1 | - | - | - |
| Total Expenses | 11,947 | 115,396 | 338,196 | 603,900 | - | - | 115,279 |
| Change in Net Assets | | | | | | | |
| Net assets - Beginning of year | - | - | - | - | 16,000 | 1,694 | - |
| NET ASSETS - End of year | \$ - | \$ - | \$ - | \$ - | \$ 16,000 | \$ 1,694 | \$ - |

Community Action Agency of St. Louis County, Inc.

Schedule A-5
 Schedule of Program Activity
 Year Ended September 30, 2022

| STATE AND LOCAL PROGRAMS | | | | | | | |
|----------------------------------|-----------------------------|-----------------|---------------------|-------------------------------------|-------------------------|-------------------------------------|---|
| | SPIRE RED TAG (19) | Housing (20) | HEAT UP STL (21) | Other Energy Programs (19) | Live Stories (20) | Community Loan Center (22) | Total State and Local Programs |
| REVENUE | | | | | | | |
| Grant revenue | \$ 29,000 | \$ 500 | \$ - | \$ - | \$ 88,918 | \$ - | \$ 1,303,136 |
| Donations | - | - | 500 | - | - | - | 500 |
| Interest income | - | - | - | - | - | - | - |
| Other income | - | - | - | - | - | 12,026 | 12,026 |
| Total Revenue | 29,000 | 500 | 500 | - | 88,918 | 12,026 | 1,315,662 |
| EXPENSES | | | | | | | |
| Personnel | - | - | - | - | 40,104 | 690 | 207,232 |
| Fringe benefits | - | - | 94 | - | 4,284 | 70 | 42,973 |
| Other employee costs | - | - | - | - | - | 1,005 | 5,201 |
| Outside professional services | - | - | - | - | - | - | 10,716 |
| Public relations | - | - | - | - | - | - | 986 |
| Travel | - | - | - | - | - | - | 1,681 |
| Supplies | - | - | - | - | - | 9,574 | 12,978 |
| Communications | - | - | - | - | - | - | 6,387 |
| Occupancy costs | - | - | - | - | - | - | 18,669 |
| Vehicle costs | - | - | - | - | - | - | 2,018 |
| Insurance | - | - | - | - | - | - | 9,954 |
| Equipment repair and maintenance | - | - | - | - | - | - | 2,283 |
| Client assistance | 29,000 | - | 375 | - | - | - | 816,633 |
| Other costs | - | - | - | - | - | 300 | 2,139 |
| Administrative allocation | 2,900 | - | 9 | - | 4,439 | 1,011 | 138,805 |
| Transfers | (2,900) | 500 | 22 | - | - | 911 | (1,549) |
| Total Expenses | 29,000 | 500 | 500 | - | 48,827 | 13,561 | 1,277,106 |
| Change in Net Assets | - | - | - | - | 40,091 | (1,535) | 38,556 |
| Net assets - Beginning of year | - | - | - | 124,062 | - | - | 141,756 |
| NET ASSETS - End of year | \$ - | \$ - | \$ - | \$ 124,062 | \$ 40,091 | \$ (1,535) | \$ 180,312 |

Community Action Agency of St. Louis County, Inc.

Schedule A-6
 Schedule of Program Activity
 Year Ended September 30, 2022

AGENCY ADMINISTRATION

| | Agency Administration and Finance (23) | Fund- Raising (24) | Warehouse (25) | Grant Funded Equipment (26) | Corporate (27) | Total Agency Administration |
|----------------------------------|---|--------------------------|--------------------|--------------------------------------|--------------------|-----------------------------------|
| REVENUE | | | | | | |
| Grant revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Donations | 13,946 | 48,885 | - | - | 666 | 63,497 |
| Interest income | 3,743 | - | - | - | - | 3,743 |
| Other income | 48,222 | - | - | - | 2,599 | 50,821 |
| Total Revenue | 65,911 | 48,885 | - | - | 3,265 | 118,061 |
| EXPENSES | | | | | | |
| Personnel | 516,436 | 2,264 | - | - | - | 518,700 |
| Fringe benefits | 188,880 | 234 | - | - | - | 189,114 |
| Other employee costs | 5,486 | - | - | - | - | 5,486 |
| Outside professional services | 6,162 | 600 | - | - | 9,043 | 15,805 |
| Public relations | 151 | - | - | - | - | 151 |
| Travel | 1,595 | - | - | - | - | 1,595 |
| Supplies | 12,244 | 2,399 | - | (15,915) | 1,562 | 290 |
| Communications | 733 | 5 | - | - | - | 738 |
| Occupancy costs | 17,950 | - | 1,097 | - | - | 19,047 |
| Vehicle costs | - | - | - | - | 352 | 352 |
| Insurance | - | - | - | - | - | - |
| Equipment repair and maintenance | 3,687 | - | - | (484,708) | 127 | (480,894) |
| Client assistance | - | - | - | - | 664 | 664 |
| Other costs | 5,014 | 186 | - | - | 26,007 | 31,207 |
| Administrative allocation | (1,193,101) | - | - | - | - | (1,193,101) |
| Transfers | 451,646 | - | - | - | - | 451,646 |
| Total Expenses | 16,883 | 5,688 | 1,097 | (500,623) | 37,755 | (439,200) |
| Change in Net Assets | 49,028 | 43,197 | (1,097) | 500,623 | (34,490) | 557,261 |
| Net assets - Beginning of year | 2,166,416 | 183,856 | (62,218) | 206,107 | (35,075) | 2,459,086 |
| NET ASSETS - End of year | \$ 2,215,444 | \$ 227,053 | \$ (63,315) | \$ 706,730 | \$ (69,565) | \$ 3,016,347 |

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, 2022

| <u>Federal Grantor/Program Title</u> | <u>AL Number</u> | <u>Funding Source/ Pass-Through Entity</u> | <u>Program Period</u> | <u>Federal Expenditures</u> |
|---|------------------|--|-----------------------|-----------------------------|
| Food Distribution Cluster | | | | |
| (1) Emergency Food Assistance Program | 10.569 | St. Louis Area Foodbank | 10/01/2021-9/30/2022 | \$ <u>578,419</u> |
| Total Expenditures Food Distribution Cluster | | | | \$ <u>578,419</u> |
| DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD) | | | | |
| Entitlement Grants Cluster | | | | |
| (2) CDBG Florissant | 14.218 | City of Florissant | 10/01/20 - 09/30/21 | \$ <u>830</u> |
| (3) St Louis County CDBG | 14.218 | St. Louis County CDBG | | <u>465,412</u> |
| Total Expenditures Entitlement Grants Cluster | | | | \$ <u>466,242</u> |
| DEPARTMENT OF ENERGY (DOE) | | | | |
| (4) 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>1,028,280</u> |
| (5) Weatherization Assistance for Low-Income Persons G-22-EE0009912-11 | 81.042 | Missouri Dept. of Natural Resources | 07/01/22- 06/30/23 | <u>42,264</u> |
| Total Expenditures AL 81.042 | | | | \$ <u>1,070,544</u> |
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (DHHS) | | | | |
| (6) LIHEAP Weatherization G-22-LIHEAP-22-11 | 93.568 | Missouri Dept. of Social Services | 10/01/21 - 09/30/22 | \$ <u>947,046</u> |
| (7) LIHEAP ARPA WEATHERIZATION G-22-LIHEAP-ARPA-11 | 93.568 | Missouri Dept. of Social Services | 04/01/22-06/30/23 | <u>53,183</u> |
| (8) LIHEAP Energy Crisis Intervention Program (ECIP) 2021 #ERS11017010 | 93.568 | Missouri Dept. of Social Services | 10/01/21 - 09/30/22 | <u>4,855,714</u> |
| (9) LIHWAP WATER ASSISTANCE #ER11022W010 | 93.568 | Missouri Dept. of Social Services | 10/01/2021-09/30/22 | <u>128,542</u> |
| Total Expenditures AL 93.568 | | | | \$ <u>5,984,485</u> |
| (10) Community Services Block Grant PG282000003 | 93.569 | Missouri Dept. of Social Services | 10/01/20 - 09/30/22 | \$ <u>1,625,164</u> |
| (11) Community Services Block Grant CARES FUNDING | 93.569 | Missouri Dept. of Social Services | 10/01/2020-09/30/22 | <u>2,020,090</u> |
| Total Expenditures AL 93.569 | | | | \$ <u>3,645,254</u> |
| DEPARTMENT OF HOMELAND SECURITY (DHS) | | | | |
| (12) Emergency Food and Shelter Cares | 97.024 | United Way of Greater St. Louis | 07/22/19 - 10/31/21 | \$ <u>20,960</u> |
| Total Expenditures AL 97.024 | | | | \$ <u>20,960</u> |
| TOTAL FEDERAL EXPENDITURES | | | | \$ <u><u>11,765,904</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, 2022

| Federal Grantor/Program Title | AL Number | Funding Source/ Pass-Through Entity | Program Period |
|--|------------------|--|-----------------------|
| STATE AND LOCAL PROGRAMS | | | |
| (13) MO American Water Help | | Missouri American Water | 10/01/21 - 09/30/22 |
| (14) Ameren Weatherization G-19-14-0258-4-11 | | Missouri Dept. of Natural Resources | 11/01/21 - 09/30/22 |
| (15) 18-19 Spire Home Repair | | Spire Inc. Natural Gas | 10/01/21 - 09/30/22 |
| (16) 18-19 Ameren Home Repair | | Ameren Electric Services | 01/01/20 - 12/31/21 |
| (17) IDA Donations | | Private Donations | 10/01/21 - 09/30/22 |
| (18) MHDC Disaster Relief Program | | Missouri Housing Development Commission | 10/01/21 - 09/30/22 |
| (19) Other Energy Programs | | Misc. Income Activities | 10/01/21 - 09/30/22 |
| (20) Housing | | St Louis County | 10/01/21 - 09/30/22 |
| (21) St. Louis County | | St. Louis County | 10/01/21 - 09/30/22 |
| (22) Community Loan Center | | Misc. Income Activities | 10/01/21 - 09/30/22 |
| AGENCY ADMINISTRATION | | | |
| (23) Agency Administration and Finance | | Discretionary Interest, Misc. Income Activities | 10/01/21 - 09/30/22 |
| (24) Fund-Raising | | Corporate Fund-Raising | 10/01/21 - 09/30/22 |
| (25) Warehouse | | Misc. Income Activities | 10/01/21 - 09/30/22 |
| (26) Grant Funded Equipment | | Various Agencies | 10/01/21 - 09/30/22 |
| (27) Corporate | | Misc. Income Activities | 10/01/21 - 09/30/22 |

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, 2022. 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, 2022.

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. PG282000003 CSBG

Schedule C-1
Supplemental CSBG Program Schedule
Years Ended September 30, 2022 and 2021

| | | |
|----------------------|----|-----------|
| Beginning net assets | \$ | 0 |
| Revenue | | 2,104,761 |
| Expenses | | 2,104,761 |
| 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. PG282000053 CSBG

Schedule C-2
Supplemental CSBG Program Schedule
Year Ended September 30, 2022

| | | |
|----------------------|----|-----------|
| Beginning net assets | \$ | 0 |
| Revenue | | 2,787,057 |
| Expenses | | 2,787,057 |
| 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-21-EE0007930-5-11 Weatherization

Schedule D-1

Reconciliation of Revenue and Expenses

Period of July 1, 2021 to June 30, 2022

| | Energy Center - MO DNR | Subgrantee - CAASTLC |
|-------------------------------|---------------------------|-------------------------|
| Beginning agency fund balance | \$ 0 | \$ 0 |
| Revenue: | | |
| Grant income | 1,108,659 | 1,108,659 |
| Total revenue | 1,108,659 | 1,108,659 |
| Expenses: | | |
| Administration | 76,810 | 76,810 |
| Program operations | 1,014,629 | 1,014,629 |
| Insurance | 2,934 | 2,934 |
| Financial audit | 6,727 | 6,727 |
| T&TA | 7,559 | 7,559 |
| Total expenses | 1,108,659 | 1,108,659 |
| 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-22-EE0009912-11 Weatherization

Schedule D-2

Reconciliation of Revenue and Expenses

Period of July 1, 2022 to September 30, 2022

| | Energy Center - MO DNR | Subgrantee - CAASTLC |
|-------------------------------|---------------------------|-------------------------|
| Beginning agency fund balance | \$ 0 | \$ 0 |
| Revenue: | | |
| Grant income | 42,264 | 42,264 |
| Total revenue | 42,264 | 42,264 |
| Expenses: | | |
| Administration | 3,841 | 3,841 |
| Program operations | 37,351 | 37,351 |
| Insurance | 128 | 128 |
| Financial audit | 944 | 944 |
| Total expenses | 42,264 | 42,264 |
| 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-22-LIHEAP-22-11 LIHEAP Weatherization

Schedule D-3

Reconciliation of Revenue and Expenses

Period of October 1, 2021 to September 30, 2022

| | Energy Center - MO DNR | Subgrantee - CAASTLC |
|-------------------------------|---------------------------|-------------------------|
| Beginning agency fund balance | \$ 0 | \$ 0 |
| Revenue: | | |
| Grant income | 947,046 | 947,046 |
| Total revenue | 947,046 | 947,046 |
| Expenses: | | |
| Administration | 71,028 | 71,028 |
| Program operations | 864,360 | 864,360 |
| Insurance | 2,456 | 2,456 |
| Financial audit | 9,202 | 9,202 |
| Total expenses | 947,046 | 947,046 |
| 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 - Audited

Low Income Home Energy Assistance Program - ECIP (#ERS11020010)

For the Period October 1, 2021 to September 30, 2022

| 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 | \$ 293,804 | \$ 293,804 |
| Current (initial + amendments) | 972,239 | 0 | 0 |
| Interest/Donations | 0 | 0 | 0 |
| Other-Carryovers | 3,009,540 | 0 | 0 |
| Total Revenue | 7,678,511 | 293,804 | 293,804 |
| Expenditures | | | |
| Administrative/Program Services | | | |
| Indirect costs | 65,881 | 3,096 | 29,071 |
| Personnel | 423,115 | 18,763 | 18,763 |
| Employee benefits | 83,408 | 6,090 | 6,235 |
| Contract and consulting | 70,000 | 2,843 | 1,615 |
| Travel | 1,000 | - | 0 |
| Training | 1,000 | 145 | 0 |
| Rent/Space | 2,000 | 150 | 0 |
| Utilities | 17,500 | 431 | 1,670 |
| Insurance | 6,000 | 644 | 644 |
| Office supplies (under 5,000) | 60,000 | 2,040 | 874 |
| Communications | 0 | - | 1,007 |
| Repair & maintenance | 0 | - | 298 |
| Other | 418 | 6 | 6 |
| Total Administrative/Program Services | 730,321 | 34,208 | 60,183 |
| ECIP Direct Services | | | |
| Winter | 1,606,080 | 0 | 0 |
| Summer | 5,342,110 | 259,596 | 259,596 |
| Emergency services allocation | 0 | 0 | 0 |
| Total ECIP Direct Services | 6,948,190 | 259,596 | 259,596 |
| Outreach & Education | | | |
| Other | 0 | 0 | 0 |
| Total Outreach & Education | 0 | 0 | 0 |
| Total Expenditures | 7,678,511 | 293,804 | 319,779 |
| Revenue over (under) Expenditures | (0) | 0 | (25,975) |
| Transfer | 0 | 0 | 0 |
| Ending Program Balance | (\$ 0) | \$ 0 | (\$ 25,975) |

Community Action Agency of St. Louis County, Inc.

Schedule E-2

Schedule of Revenue and Expenses - Audited

Low Income Home Energy Assistance Program - ECIP (#ER11020010)

For the Period October 1, 2021 to September 30, 2022

| Revenue/Contracted Amount | Budget | Actuals Per | Actuals Per |
|--|-------------------|------------------|----------------------------------|
| Allocated Award Amount - LIHEAP | Amount | Program Grant | Audited Statements GAAP Basis |
| Special Start-up | \$ 5,947,020 | \$ 4,561,910 | \$ 4,561,910 |
| Current (initial + amendments) | 0 | 0 | 0 |
| Interest/Donations | 0 | 0 | 0 |
| Other-Carryovers | 4,094,516 | 0 | 0 |
| Total Revenue | 10,041,536 | 4,561,910 | 4,561,910 |
| Expenditures | | | |
| Administrative/Program Services | | | |
| Indirect costs | 77,195 | 42,448 | 436,404 |
| Personnel | 467,117 | 281,037 | 281,037 |
| Employee benefits | 126,200 | 36,136 | 42,739 |
| Program expenses | 0 | 0 | 0 |
| Contract and consulting | 83,000 | 56,876 | 26,248 |
| Travel and Training | 9,000 | 8,601 | 4,077 |
| Rent/Space | 2,000 | 1,843 | 22,937 |
| Utilities | 14,000 | 4,047 | 0 |
| Insurance | 10,000 | 5,318 | 5,317 |
| Office supplies (under 5,000) | 62,636 | 28,357 | 14,994 |
| Equipment | 0 | - | 0 |
| Communications | 0 | 0 | 8,560 |
| Repair & maintenance | 0 | 0 | 16,311 |
| Other | 0 | 4,110 | 4,104 |
| Total Administrative/Program Services | 851,148 | 468,773 | 862,728 |
| ECIP Direct Services | | | |
| Winter | 8,069,296 | 2,188,037 | 1,916,023 |
| Summer | 1,121,092 | 1,905,100 | 2,176,669 |
| Emergency services allocation | 0 | 0 | 0 |
| Total ECIP Direct Services | 9,190,388 | 4,093,137 | 4,092,692 |
| Outreach & Education | | | |
| Other | 0 | 0 | 0 |
| Total Outreach & Education | 0 | 0 | 0 |
| Total Expenditures | 10,041,536 | 4,561,910 | 4,955,420 |
| Revenue over (under) Expenditures | (0) | 0 | (393,510) |
| Transfer | 0 | | 419,485 |
| Ending Program Balance | (\$ 0) | \$ 0 | \$ 25,975 |

Community Action Agency of St. Louis County, Inc.

Schedule F-1

Schedule of Revenue and Expenses - Audited

Low Income Household Water Assistance Program (LIHWAP)

For the Period October 1, 2021 to September 30, 2022

| Revenue/Contracted Amount | Budget | Actuals Per | Actuals Per |
|--|----------------|----------------|--------------------|
| Allocated Award Amount - LIHEAP | Amount | Program Grant | Audited Statements |
| | | | GAAP Basis |
| Special Start-up | \$ 225,564 | \$ 128,537 | \$ 128,542 |
| Current (initial + amendments) | 0 | 0 | 0 |
| Interest/Donations | 0 | 0 | 0 |
| Other-Carryovers | 0 | 0 | 0 |
| Total Revenue | 225,564 | 128,537 | 128,542 |
| Expenditures | | | |
| Administrative/Program Services | | | |
| Indirect costs | 20,456 | 11,685 | 11,690 |
| Personnel | 136,614 | 85,393 | 85,393 |
| Employee benefits | 33,444 | 6,367 | 6,367 |
| Program expenses | 0 | 0 | 0 |
| Contract and consulting | 6,000 | 2,743 | 498 |
| Travel and Training | 3,000 | 1,729 | 1,729 |
| Rent/Space | 550 | 94 | 3,740 |
| Utilities | 0 | 6,568 | 0 |
| Insurance | 0 | 2,287 | 2,287 |
| Office supplies (under 5,000) | 15,000 | 11,506 | 6,504 |
| Communications | 0 | - | 7,647 |
| Repair & maintenance | 0 | 0 | 2,458 |
| Other | 10,500 | 165 | 229 |
| Total Administrative/Program Services | 225,564 | 128,537 | 128,542 |
| ECIP Direct Services | | | |
| Winter | 0 | 0 | 0 |
| Summer | 0 | 0 | 0 |
| Emergency services allocation | 0 | 0 | 0 |
| Total ECIP Direct Services | - | - | - |
| Outreach & Education | | | |
| Other | 0 | 0 | 0 |
| Total Outreach & Education | 0 | 0 | 0 |
| Total Expenditures | 225,564 | 128,537 | 128,542 |
| Revenue over (under) Expenditures | 0 | 0 | 0 |
| Transfer | 0 | | 0 |
| 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, 2022, 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, 2023.

Report on 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) as a basis for designing 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 or significant deficiencies may exist that were not identified.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Armanino LLP". The signature is written in a cursive, flowing style.

Armanino^{LLP}
St. Louis, Missouri

April 11, 2023



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

Opinion on 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 identified as subject to audit 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, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Agency's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Agency's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Agency's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Agency's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Agency's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Agency's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

A handwritten signature in black ink that reads "Armanino LLP". The signature is written in a cursive, flowing style.

Armanino^{LLP}
St. Louis, Missouri

April 11, 2023

Community Action Agency of St. Louis County, Inc.
 Schedule of Findings and Questioned Costs
 For the Year Ended September 30, 2022

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> |
| Low-Income Home Energy Assistance Program | 93.568 |
| 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, 2022

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, 2022

There were no prior year findings.