DELTA AREA ECONOMIC OPPORTUNITY CORPORATION

Portageville, Missouri

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

For the Year Ended December 31, 2009

Delta Area Economic Opportunity CorporationPortageville, Missouri

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JARRED, GILMORE & PHILLIPS, PA

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Board of Directors Delta Area Economic Opportunity Corporation Portageville, Missouri

We have audited the accompanying consolidated statement of financial position of Delta Area Economic Opportunity Corporation as of December 31, 2009, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

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

The financial statements of Scott City Apartments, LLC, Allgeier Manor, LLC, Moritz Place, LLC, and Lucille Manor, LLC have not been audited, and we were not engaged to audit the wholly owned subsidiaries. These wholly owned subsidiaries are included in the basic financial statements and represent 35.97%, 3.97%, and 2.00% of the assets, net assets, and revenues, respectively.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the wholly owned subsidiaries been audited, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Delta Area Economic Opportunity Corporation as of December 31, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2010 on our consideration of Delta Area Economic Opportunity Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and is important in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic consolidated financial statements of Delta Area Economic Opportunity Corporation taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," and the Combining Schedule of Revenues and Expenses presented on pages 19 to 23 are presented for purposes of additional analysis and are not a required part of the basic consolidated financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic consolidated financial statements taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedules presented on pages 24 to 37 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on it.

JARRED, GILMORE & PHILLIPS, PA

Jarred, Gilnow : Antiejo, Po

Certified Public Accountants

September 29, 2010 Chanute, Kansas

Portageville, Missouri Consolidated Statement of Financial Position December 31, 2009

ASSETS

1100210		
Current Assets		
Cash in Bank - Cash and Cash Equivalents	\$	2,169,152.14
Grant and Contracts Receivable, Net		818,571.72
Prepaid Expenses		70,286.06
Inventory		184,239.76
Total Current Assets		3,242,249.68
Noncurrent Assets		
Capital Assets, net		6,723,769.36
Restricted Cash from USDA Debt Service Reserve		60,030.76
Total Noncurrent Assets		6,783,800.12
TOTAL ADDITIO		
TOTAL ASSETS	<u> </u>	10,026,049.80
LIABILITIES AND NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable	\$	565,876.67
Accrued Annual Leave		34,319.24
Accrued Payroll Withholdings		332,962.92
Properties Taxes Payable		27,036.69
Refundable Grant Advances		1,106,587.65
Accrued Interest		67,060.44
Current Portion of Long-Term Debt		3,374,496.05
Total Current Liabilities		5,508,339.66
Long-Term Liabilities		
Notes Payable		5,924,171.61
Capital Leases		60,095.02
Less: Current Portion		(3,374,496.05)
Total Long-Term Liabilities	-	2,609,770.58
TOTAL LIABILITIES		8,118,110.24
Net Assets		
Unrestricted Net Assets		1,878,846.09
Temporarily Restricted Net Assets		29,093.47
TOTAL NET ASSETS		1,907,939.56
TOTAL LIABILITIES AND NEW ACCEPTS		
TOTAL LIABILITIES AND NET ASSETS	<u>\$</u>	10,026,049.80

The accompanying notes are an integral part of the financial statements

Portageville, Missouri Consolidated Statement of Activities For the Year Ended December 31, 2009

CHANGES IN NET ASSETS		
Unrestricted Net Assets		
Revenues and Gains		
Grant Revenue - Federal	\$	15,712,014.43
Grant Revenue - State	*	175,361.59
Grant Revenue - Other		217,357.86
Fee Income		120,392.53
Housing Rent		333,346.90
Contributions		22,586.78
Reimbursements/Other		74,355.44
Other Income		(7,439.89)
Interest Income		23,146.81
In-Kind Donations		930,491.63
Total Revenues and Gains		17,601,614.08
Other		17,001,014.00
Net Assets Released From Restrictions		
through Satisfaction of Program Restrictions		15,379.94
Total Unrestricted Revenues, Gains and Other		17,616,994.02
Expenses		11,010,001.02
Program Services		
Early Childhood		9,430,470.08
Community Services		1,055,461.13
Weatherization Services		907,079.44
Energy Assistance		2,408,470.82
Family Planning		358,722.67
Housing Services		2,240,943.82
Supporting Activities		2,210,510.02
Management and General		1,095,043.82
Fundraising		85,038.14
Total Expenses		17,581,229.92
Increase in Unrestricted Net Assets		35,764.10
Temporarily Restricted Net Assets		00,701.10
Grant Revenue - Other		2,813.21
Donations		10,877.35
Net Assets Released From Restrictions		20,011.00
Through Satisfaction of Program Restrictions		(15,379.94)
Increase in Temporarily Restricted Net Assets		(1,689.38)
Increase in Net Assets		34,074.72
		,
Net Assets - Beginning of the Year, as previously reported		1,866,174.54
Prior Period Adjustment - See Footnote 19		7,690.30
Net Assets - Beginning of the Year, as restated		1,873,864.84
		, ,
Net Assets - End of the Year	\$	1,907,939.56

The accompanying notes are an integral part of the financial statements

Delta Area Economic Opportunity Corporation
Portageville, Missouri
Consolidated Statement of Functional Expenses
For the Year Ended December 31, 2009

Bit of Sistance Founity Housing Total Management Fundraising Assistance Planning Services Program Services and General Fundraising 76,858.22 5.2610.81 75,228.44 2,061,044.60 166,761.77 13,766.94 248.28 114.90 617.60 13,509.02 1,609.33 157.62 248.28 114.90 617.60 13,509.02 1,604.55 961.39 2,052.566.17 360.34 2,105.66.91 1,604.55 961.39 2,052.566.17 360.34 432.39 22,391.96 2,487.51 1,228.63 360.37.36 55,839.88 67,188.33 319,623.00 62,512.61 5,160.70 42.92.92 1,207.52 30,806.11 7,550.18 17,550.18 1,204. 22.92.22 1,207.52 30,806.1 62,395.14 17,650.18 1,204. 244.38 857.67 9,874.04 244,113.75 14,928.14 1,206. 25.83.89 857.67 9,874.04 244,113.75				Program	n Services					nitrogram.	Activities	
Party Childhood Services Party Childhoo			1	Treathern Contraction	7					imioddne	, ACUVIUES	
1,554,247,54 167,840.12 1,44,559.47 76,588.22 5,2010.81 75,228.44 2,061,044.60 166,701.71 3,765.94 1,554,247,54 167,840.12 1,44,559.47 76,588.22 5,210.81 75,228.44 2,061,044.60 166,701.71 3,765.94 1,554,247,54 1,10,506,79 2,495.20 2,482.80 114,90 21,526.47 36,465.61 1,207,461 3,10,90.92 1,10,90.40 1,10,40.40 1,554,247,54 1,97,843.8 2,490.20 2,525.64 2,206,07 2,00,07.67 3,00,67.267		Early Childhood	Services	weatherization Services	Energy Assistano	Ð	ramily Planning	Housing Services	Total Program Services	Management and General	Fundraising	Total Organization Services
\$ 4,001,1101.7 \$ 01,010,101.7 \$ 01											3	
1,554,247.54 107,640.12 134,259.47 76,588.22 5,2010.81 75,228.44 2,001,044.60 166,701.77 137,62.94 4,880.35 10,506.20 5,284.60 248.28 114,90 23,662.7 13,094.89 1,903.3 137,62 2,903.29 5,284.60 2,052.56.17 36,625.1 13,094.89 1,196.55.3 1,903.3 137,62 2,903.29 2,903.29 5,284.60 2,025,566.17 36,625.1 1,007.26 3,00,672.67 2,00,924.89 1,228.3 1,903.88 2,004.67 2,00.98 2,004.7 3,007.2 3,007.2 3,007.2 3,007.2 3,007.2 3,007.2 1,903.88 2,004.67 2,009.88 2,009.2 3,007.2 3,007.2 3,007.2 3,007.2 3,007.2 1,005.88 2,009.0 4,496.51 2,007.2 3,007.2 3,007.2 3,007.2 3,007.2 3,007.2 1,005.88 2,009.0 4,496.51 3,007.2 3,007.2 3,007.2 3,007.2 3,007.2 3,007.2 1,005.88 3,007.88 3,007.2 3,007.2 3,007.2 3,007.2 3,007.2 3,007.2 3,007.2 1,005.88 3,007.88 3,007.2 3,007.2 3,007.2 3,007.2 3,007.2 3,007.2 3,007.2 1,005.88 1,005.88 1,005.88 1,005.88 3,007.2 3,007.2 3,007.2 3,007.2 3,007.2 1,005.88 1,005.88 1,005.88 1,005.88 3,007.2 3	Salaries & Wages	\$ 4,081,180.17		€				169,519.25		-		\$ 5,949,980.48
10,506.79 1,00,506.79 1,	Fringe Benefits	1,554,247.54	167,840.12		76,858	.22	52,610.81	75,228.44	2,061,044.60	166,761.77	13,766.94	2,241,573.31
Part	Administrative Allotment	•	(10,506.79	-			•	23,586.27	13,079.48		•	13,079.48
1,007,883.5 197,848.8 660.00 2,052,666.17 36,465.6 1,207,446.12 1,207,465.2 1,607,583.9 1,607,883.5 1,607,883.5 1,607,883.5 1,97,848.8 660.00 2,052,666.17 36,465.6 1,207,446.12 1,207,46.12 1,207,46.1 1,207,4	Advertising	4,880.35	2,393.29		248	.28	114.90	617.60	13,509.02	1,909.33	157.62	15,575.97
1,607,883.33 197,848.38 660.00 2,032,566.17 36,465.61 1,207,446.12 5,102,869.31 1,482.61 1,228.63 1,2	Bad Debts		1	1		1	,	•	•	87,871.77	•	87,871.77
1,607,883.5 197,846.38 660.00 2,025,566.17 36,455.6 1,046,12 2,006,26.81 1,228.59 1,229.196 2,487.51 1,251.42 1,551.42 288.20 5,044.7 360.34 473.23 319,623.04 2,2391.96 2,487.51 1,220.36 2,487.51 1,220.36 2,487.51 1,220.36 2,487.51 1,220.36 2,487.51 1,220.39 2,200.30 2,249.20 2,249.20 2,2291.96 2,249.20 2,2291.96 2,249.20 2,2291.96 2,2291.96 2,2497.91 2,2291.96 2,2497.91 2,2291.96 2,2497.91 2,2291.96 2,2497.91 2,2291.96 2,2497.91 2,2291.96 2,2497.91 2,2291.96 2,2497.91 2,2291.96 2,2497.91 2,2291.96 2,2497.91 2,2291.96 2,2497.91 2,2291.96 2,2497.91 2,2291.96 2,2497.91 2,2291.96 2,2497.91 2,2291.96 2,2497.91 2,2291.96 2,2497.91 2,2291	Board Expense	•	i	1		,	,	•	1	11,645.55	961.39	12,606.94
cc/Program Costs 1007/883.53 197,948.38 660.00 2,035,566.17 36,465.61 1,207,446.12 5,102,869.81 14,882.61 12,228.63 ware 18,855.14 1,951.42 288.20 50,447 36,456.61 1,207,461.12 5,102,869.81 14,882.61 1,228.63 spense 18,855.14 1,951.42 288.20 56,739.8 62,395.14 62,395.14 17,863.91 1,128.63 spense 2,604.67 600.00 4,496.51 1,483.08 857.67 9,874.04 24,813.75 1,495.34 1,495.34 1,495.34 1,495.34 1,495.34 1,495.34 1,495.34 1,495.34 1,446.50 1,495.34	Building Expense	1	i	•			ı	300,672.67	300,672.67	(290,924.82)	•	9,747.85
wate 18,855.14 1,951.42 288.20 509.49 467.188.33 319,653.10 2,391.06 2,487.51 205.36 xpormse 59,049.04 20,981.67 80,286.72 55,839.88 67,188.33 19,653.10 65,106.70 55,106.70 xpormse 20,049.04 40,665.11 80,286.72 36,239.14 7,950.18 17,521.81 1,446.50 specime 10,448.80 17,863.36 55,196.99 14,833.08 857.67 9,874.0 2,495.13 17,521.81 1,446.50 see 48,902.00 795.34 3,522.24 229.22 1,207.52 30,880.61 16,690.45 1,446.50 see 1,637.00 1,556.33 1,134.63 6,852.19 2,29.22 1,207.52 30,806.0 1,524.95 3,506.57 see 1,637.00 1,134.03 3,27.36 3,27.35 3,424.38 3,27.36 3,424.38 3,733.32 4,769.18 3,150.43 3,150.43 see 1,637.01 1,441.41 3,27.36 3,424.38 3,243.36 <td>Client Assistance/Program Costs</td> <td>1,607,883.53</td> <td>197,848.38</td> <td></td> <td>2,052,566</td> <td>.17</td> <td>36,465.61</td> <td>1,207,446.12</td> <td>5,102,869.81</td> <td>14,882.61</td> <td>1,228.63</td> <td>5,118,981.05</td>	Client Assistance/Program Costs	1,607,883.53	197,848.38		2,052,566	.17	36,465.61	1,207,446.12	5,102,869.81	14,882.61	1,228.63	5,118,981.05
SP,049.04 20,981.67 80,286.72 36,777.36 55,839.88 67,188.33 319,623.00 62,512.61 5,160.70 Applications 2,604.67 600.00 4,496.51 24,906.51 7,960.13 7,521.81 1,465.93.1 applications 2,604.67 600.00 4,496.51 14,833.08 857.67 9,874.04 24,313.75 14,928.14 1,263.39 see 930,491.63 795.34 3,522.24 229.22 1,207.52 1,407.52 1,207.52 1,407.52 1,207.52 1,407.52 1,207.52 1,407.52 1,407.52 1,407.52 1,407.52 1,407.52 1,407.52 1,407.	Computer Software	18,855.14	1,951.42		504	.47	360.34	432.39	22,391.96	2,487.51	205.36	25,084.83
xypense 2,600.0 4,496.51 1 249.00 1,795.18 17,851.81 1,446.50 tipidions 194,488.61 1,7863.6 55,196.99 14,833.08 857.67 9,874.04 62,395.14 17,855.18 1,446.50 se 390,491.63 1,7863.0 55,196.99 14,833.08 857.67 9,874.04 9,874.04 1,446.50 1,446.50 se 48,902.00 755.34 3,522.24 229.22 1,207.52 30,880.61 86,536.93 46,690.45 1,232.39 se 48,902.00 1,525.33 1,134.63 6,852.19 1,207.52 30,880.61 86,536.93 46,690.45 1,246.50 se 10,546.09 1,522.34 229.22 1,207.52 30,880.61 86,536.93 46,690.45 1,246.50 se 1,637.00 1,525.33 1,134.63 6,852.19 1,207.52 30,880.61 86,536.93 1,466.90 1,466.90 1,466.90 1,466.90 1,466.90 1,466.90 1,466.90 1,466.90 1,466.90 1,466.90 </td <td>Contractual</td> <td>59,049.04</td> <td>20,981.67</td> <td></td> <td>36,277</td> <td>.36</td> <td>55,839.88</td> <td>67,188.33</td> <td>319,623.00</td> <td>62,512.61</td> <td>5,160.70</td> <td>387,296.31</td>	Contractual	59,049.04	20,981.67		36,277	.36	55,839.88	67,188.33	319,623.00	62,512.61	5,160.70	387,296.31
ψiptions 2,604,67 600.00 4,496.51 1 249.00 7,980.18 17,521.81 1,446.50 miprovements 1494,488.61 17,863.36 55,196.99 14,833.08 87.67 9,874.04 248,113.75 14,928.14 1,232.39 se 48,902.06 795.34 3,522.24 229.22 1,207.52 30,880.61 85,366.37 46,690.45 1,223.39 se 48,902.00 795.34 3,522.24 229.22 1,207.52 30,880.61 16,065.54 116,065.	Depreciation Expense	•	1	•				62,395.14	62,395.14	178,659.31		241.054.45
package of the control of th	Dues & Subscriptions	2,604.67	600.00				249.00	•	7,950.18	17,521.81	1,446.50	26,918.49
se 930,491.63 1,204.50 1,207.52 1,207.52 1,207.52 1,207.52 1,207.52 1,207.52 30,880.61 85,536.93 46,600.45 2.04 se 48,902.00 795.34 3,522.24 229.22 1,207.52 116,065.54 122,786.33 3,500.57 se 10,546.09 1,525.33 1,134.63 6,852.19 581.16 1,421.51 22,060.91 15,249.65 1,112.29 sincipations 1,054.03 1,134.63 6,852.19 581.16 1,421.51 22,060.91 15,249.65 1,112.29 se 1,054.04 5,841 3,277.63 581.16 1,425.61 60,943.33 1,112.29 1,112.29 1,112.29 1,122.34 3,277.63 37,425.61 15,249.65 1,112.29 1,141.11 4,494.04 2,443.89 3,233.65 54,197.79 236,114.80 16,934.21 1,152.92 1,152.92 1,152.92 1,152.92 1,152.92 1,152.92 1,152.92 1,152.92 1,152.92 1,152.92 1,152.92 1,152.92 1,152.92 <td>Equipment & Improvements</td> <td>149,488.61</td> <td>17,863.36</td> <td></td> <td>14,833</td> <td>.08</td> <td>857.67</td> <td>9,874.04</td> <td>248,113.75</td> <td>14,928.14</td> <td>1,232.39</td> <td>264,274.28</td>	Equipment & Improvements	149,488.61	17,863.36		14,833	.08	857.67	9,874.04	248,113.75	14,928.14	1,232.39	264,274.28
### Page 2.00	In-Kind Expense	930,491.63	•	i			ı	,	930,491.63	(2.04)	2.04	930,491.63
10,546.09 1,525.33 1,134.63 6,822.19 581.16 1,421.51 22,066.91 15,249.65 12,787.53 3,560.57 10,546.09 1,525.33 1,134.63 6,822.19 581.16 1,421.51 22,066.91 15,249.65 1,162.92 10,546.00 1,943.11 2,492.41 3,277.63 340.75 340.25 3,233.65 3,2425 1,249.65 1,162.92 10,346.75 35,685.88 1,223.94 3,247.63 3,233.65 3,4425.61 69,442.33 1,564.82 1,592.41 1,303.07 11,411.12 4,494.04 2,443.89 3,233.65 54,197.79 236,114.80 16,934.21 1,303.07 11,581.46 12,224.61 2,526.28 7,201.29 5,116.51 8,266.29 77,264.82 1,235.94 12,204.61 2,526.28 7,201.29 5,116.51 8,266.29 77,254.82 1,236.82 12,404.18 2,526.28 2,874.71 2,307.41 4,339.48 2,4476.09 2,446.09 2,446.09 2,446.09 12,493.93 17,649.39 2,874.71 2,307.41 3,066.92 2,648.55.13 8,476.09 2,446.09 3,476.00 2,446.09 3,476.00 2,446.09 3,476.00 2,446.09 3,476.09 3,476.00 3,476.0	Insurance	48,902.00	795.34		229	.22	1,207.52	30,880.61	85,536.93	46,690.45		132,227.38
lications 1,5346.09 1,525.33 1,134.63 6,852.19 581.16 1,421.51 22,060.91 15,249.65 1,162.92 cs 1,546.09 1,943.11 2,249.24 591.34 2,334.24 1,134.63 1,134.13 1,134.13 1,134.63	Interest Expense	•	•	1			ı	116,065.54	116,065.54	122,787.53	3,560.57	242,413.64
10,546.09 1,525.33 1,134.63 6,852.19 581.16 1,421.51 22,060.91 15,249.65 1,162.92 1,637.00 1,943.11	Materials	•	•	240,370.31			•	66.59	240,436.90	86.98		240.526.88
1,637.00 1,943.11 27,346.75 1,943.11 3,277.63 3,247.63 3,426.61 3,426.61 3,920.47 3,834.26 1,162.92 381.08 3,277.63 2,334.71 3,7425.61 69,432.35 19,691.04 381.08 381.08 3,277.63 3,233.65 20,750.00 582.67 150,213.32 478.53 1,530.68 1,530.68 1,232.46 2,433.89 2,433.80 2,437.60 2,433.80 2,430.470.08 2,507.49 2,430.470.08 2,637.41 2,493.41 2,493.41 2,493.41 2,493.41 2,430.470.08 2,430.470	Postage	10,546.09	1,525.33	1,134.63	6,852	.19	581.16	1,421.51	22,060.91	15,249.65	•	37.310.56
cs 27,346.75 249.24 598.41 3,277.63 534.71 37,425.61 69,432.35 19,691.04 381.08 91,407.55 35,685.88 1,223.94 563.28 20,750.00 582.67 150,213.32 478.53 1,530.68 160,334.31 11,411.12 4,494.04 2,443.89 2,0443.30 236,114.80 16,934.21 153.22 113,581.46 35,257.86 8,077.18 6,394.25 20,443.30 23,074.60 206,828.65 31,578.14 1,303.07 37,159.84 12,294.61 2,526.28 7,201.29 5,116.51 8,266.29 72,564.82 10,288.82 2,507.49 42,209.77 4,085.28 22,000.11 168.42 550.00 3,721.53 721.53 1 8,541.55 975.83 44,704.18 7.643.9 2,874.71 2,307.41 4,435.4 1,941.47 7,451.43 2,304.60 175,640.92 6,466.03 1,305.85 218,345.41 6,087.24 34,458.49 11,422.93 1,474.14 3,066.92 264,855.13 8,479.26 8,105.44 8,105.41 8,105.40.13 \$1,055,461.13	Printing & Publications	1,637.00	1,943.11	1			340.36	1	3,920.47	3,834,26	1,162,92	8.917.65
91,407.55 35,685.88 1,223.94 563.28 20,750.00 582.67 150,213.32 478.53 1,530.68 160,334.31 11,411.12 4,494.04 2,443.89 3,233.65 54,197.79 236,114.80 16,934.21 153.22 113,581.46 35,257.86 8,077.18 6,394.25 20,443.30 23,074.60 206,828.65 31,578.14 1,303.07 37,159.84 12,294.61 2,526.28 7,201.29 5,116.51 8,266.29 72,564.82 10,288.82 2,507.49 42,209.77 4,085.28 22,000.11 168.42 5,116.51 8,266.29 72,735.11 8,541.55 975.83 44,704.18 7,61.14 7,451.43 7,451.43 7,451.43 21,737.91 175,640.92 6,466.03 1,309.85 100,621.11 27,621.91 14,445.74 1,941.47 7,451.43 23,476.00 175,640.92 6,466.03 1,309.85 218,345.41 6,087.24 34,458.49 1,447.14 4,339.48 23,476.00 16,409.147.96 8,479.26 6,466.03 </td <td>Professional Fees</td> <td>27,346.75</td> <td>249.24</td> <td></td> <td>3,277</td> <td>.63</td> <td>534.71</td> <td>37,425.61</td> <td>69,432.35</td> <td>19,691.04</td> <td>381.08</td> <td>89,504.47</td>	Professional Fees	27,346.75	249.24		3,277	.63	534.71	37,425.61	69,432.35	19,691.04	381.08	89,504.47
160,334.31	Rent-Building	91,407.55	35,685.88		563	.28	20,750.00	582.67	150,213.32	478.53	1,530.68	152,222.53
13,581.46 35,257.86 8,077.18 6,394.25 20,443.30 23,074.60 206,828.65 31,578.14 1,303.07 37,159.84 12,294.61 2,526.28 7,201.29 5,116.51 8,266.29 72,564.82 10,288.82 2,507.49 42,209.77 4,085.28 22,000.11 168.42 550.00 3,721.53 72,735.11 8,541.55 975.83 44,704.18 7,621.91 14,445.74 1,941.47 7,451.43 21,737.91 175,819.57 13,658.46 3,517.88 124,993.93 17,649.39 2,874.71 2,307.41 4,339.48 23,476.00 175,640.92 6,466.03 1,309.85 218,345.41 6,087.24 4,458.49 1,422.93 1,474.14 3,066.92 264,855.13 8,479.26 592.98 9,430,470.08 \$ 1,055,461.13 \$ 907,079.44 \$ 2,408,470.82 \$ 2,240,943.82 \$ 1,095,043.82 \$ 85,038.14 \$ 377	Repairs & Maintenance	160,334.31	11,411.12		2,443	.89	3,233.65	54,197.79	236,114.80	16,934.21	153.22	253,202.23
37,159.84 12,294.61 2,526.28 7,201.29 5,116.51 8,266.29 72,564.82 10,288.82 2,507.49 42,209.77 4,085.28 22,000.11 168.42 550.00 3,721.53 72,735.11 8,541.55 975.83 44,704.18 7,621.91 14,445.74 1,941.47 7,451.43 21,737.91 173,819.57 13,658.46 3,517.88 124,993.93 17,649.39 2,874.71 2,307.41 4,339.48 23,476.00 175,640.92 6,466.03 1,309.85 218,345.41 6,087.24 34,458.49 1,422.93 1,474.14 3,066.92 264,855.13 8,479.26 592.98 9,430,470.08 \$ 1,055,461.13 \$ 907,079.44 \$ 2,408,470.82 \$ 1,240,943.82 \$ 1,095,043.82 \$ 85.03.814 \$ 377	Supplies	113,581.46	35,257.86	8,077.18	6,394	.25	20,443.30	23,074.60	206,828.65	31,578.14	1,303.07	239,709.86
42,209.77 4,085.28 22,000.11 168.42 550.00 3,721.53 72,735.11 8,541.55 975.83 44,704.18 (725.79) 725.79 725.40 725.40 725.40 725.40 725.40 725.40 725.40 725.40 725.40 725.40 725.40 725.40 725.40	Telephone	37,159.84	12,294.61	2,526.28	7,201	.29	5,116.51	8,266.29	72,564.82	10,288.82	2,507.49	85,361.13
44,704.18 (725.79) 725.79 725.79 100,621.11 27,621.91 14,445.74 1,941.47 7,451.43 21,737.91 173,819.57 13,658.46 3,517.88 124,993.93 17,649.39 2,874.71 2,307.41 4,339.48 23,476.00 175,640.92 6,466.03 1,309.85 218,345.41 6,087.24 34,458.49 1,422.93 1,474.14 3,066.92 264,855.13 8,479.26 592.98 9,430,470.08 \$ 1,055,461.13 \$ 907,079.44 \$ 2,408,470.82 \$ 2,240,943.82 \$ 1,6401,147.96 \$ 1,095,043.82 \$ 85,038.14 \$ 377	Training	42,209.77	4,085.28	22,000.11	168	.42	550.00	3,721.53	72,735.11	8,541.55	975.83	82,252.49
100,621.11 27,621.91 14,445.74 1,941.47 7,451.43 21,737.91 175,819.57 13,658.46 3,517.88 124,993.93 17,649.39 2,874.71 2,307.41 4,339.48 23,476.00 175,640.92 6,466.03 1,309.85 1,309.85 218,345.41 6,087.24 34,458.49 1,422.93 1,474.14 3,066.92 264,855.13 8,479.26 592.98 19,430,470.08 \$ 1,055,461.13 \$ 907,079.44 \$ 2,408,470.82 \$ 358,722.67 \$ 2,240,943.82 \$ 16,401,147.96 \$ 1,095,043.82 \$ 85,038.14 \$ 1,789.85 \$ 1,095,043.82 \$ 1	College Classes	44,704.18	•	1	•		•	•	44,704.18	(725.79)	725.79	44,704.18
218,345.41 6,087.24 3 907,079.44 \$ 2,408,470.82 \$ 358,722.67 \$ 1,240,943.82 \$ 1,055,40.08 \$ 1,055,401.13 \$ 907,079.44 \$ 2,408,470.82 \$ 358,722.67 \$ 2,240,943.82 \$ 16,401,147.96 \$ 1,095,043.82 \$ 85,038.14 \$ \$ 1,0	Travel	100,621.11	27,621.91	14,445.74	1,941.	.47	7,451.43	21,737.91	173,819.57	13,658.46	3,517.88	190,995.91
218,345.41 6,087.24 34,458.49 1,422.93 1,474.14 3,066.92 264,855.13 8,479.26 592.98 597,079.44 \$ 2,408,470.82 \$ 358,722.67 \$ 2,240,943.82 \$ 16,401,147.96 \$ 1,095,043.82 \$ 85,038.14 \$ 177	Utilities	124,993.93	17,649.39	2,874.71	2,307.	41	4,339.48	23,476.00	175,640.92	6,466.03	1,309.85	183,416.80
9,430,470.08 \$ 1,055,461.13 \$ 907,079.44 \$ 2,408,470.82 \$ 358,722.67 \$ 2,240,943.82 \$ 16,401,147.96 \$ 1,095,043.82 \$ 85,038.14 \$ 1,7	Vehicle Expense	218,345.41	6,087.24		1,422.	93	1,474.14	3,066.92	264,855.13	8,479.26	592.98	273.927.37
T1000100 & 7010111	lotal Expenses	9,430,470.08	\$ 1,055,461.13		\$ 2,408,470.	1 1	 	2,240,943.82	\$ 16,401,147.96	\$ 1,095,043.82	\$ 85,038.14	\$ 17,581,229.92

The accompanying notes are an integral part of the financial statements

Portageville, Missouri Consolidated Statement of Cash Flows For the Year Ended December 31, 2009

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	\$ 34,074.72
Adjustments to Reconcile Change in Net Assets to Net Cash Used in	
Operating Activities	
Depreciation Expense	241,054.45
(Increase) Decrease in Grant and Contracts Receivable	183,819.33
(Increase) Decrease in Prepaid Expense	(5,643.73)
(Increase) Decrease in Inventory	(180,620.93)
Increase (Decrease) in Accounts Payable	289,105.68
Increase (Decrease) in Accrued Annual Leave	(6,776.38)
Increase (Decrease) in Accrued Payroll Withholdings	280,192.66
Increase (Decrease) in Accrued Property Taxes	27,036.69
Increase (Decrease) in Refundable Grant Advances	638,969.05
Increase (Decrease) in Accrued Interest	 30,451.26
Net Cash Provided by (Used in) Operating Activities	 1,531,662.80
CASH FLOWS FROM INVESTING ACTIVITIES	
Payments for Purchase of Capital Assets	(3,695,369.70)
Payments to USDA Debt Service Reserve	 (14,050.50)
Net Cash Provided by (Used in) Investing Activities	(3,709,420.20)
CASH FLOWS FROM FINANCING ACTIVITIES	
Proceeds from the Issuanace of Capital Leases	3,587,688.60
Principal Payments on Long-Term Debt	(109,481.22)
Principal Payments on Capital Leases	 (26,966.21)
Net Cash Provided by (Used in) Financing Activities	 3,451,241.17
Net Increase (Decrease) in Cash and Cash Equivalents	1,273,483.77
Cash and Cash Equivalents, Beginning of the Year	 895,668.37
Cash and Cash Equivalents, End of the Year	\$ 2,169,152.14
Supplemental Information:	
Cash Paid for Interest	\$ 195,724.66

The accompanying notes are an integral part of the financial statements

Portageville, Missouri
Notes to the Consolidated Financial Statements
December 31, 2009

1. NATURE OF ACTIVITIES

Delta Area Economic Opportunity Corporation (the "Organization") is a nonprofit organization which serves the economically and socially disadvantaged persons in Scott, Stoddard, Mississippi, New Madrid, Dunklin, and Pemiscot counties in southeast Missouri. The consolidated financial statements include the accounts of Delta Area Economic Opportunity Corporation and an affiliated organization, Delta Area Community Development Corporation (DACDC). Material intercompany transactions and balances have been eliminated. The consolidated financial statements include the accounts of Scott City Apartments II, a 12 unit apartment complex located in Scott City, Missouri, Allgeier Manor, a 48 Unit apartment complex located in Aurora, Missouri, Lucille Manor, a 48 unit apartment complex located in Moberly, Missouri, and Moritz Place, a 56 unit apartment complex located in Carthage, Missouri, which are all 100% owned affiliated organizations.

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

DACDC is the general partner for the twenty seven limited partnerships established to provide affordable housing for low income individuals. DACDC did not have any activity for the year ended December 31, 2009.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Organization's program policy is to prepare financial statements on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities. Assets are recorded at cost when purchased, or in the case of gifts, at fair value at the date of the gift.

Accounting Estimates

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

Cash and Cash Equivalents

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

Inventory

Inventory consists of weatherization materials and work in progress and are valued at cost, using the first-in, first-out method (FIFO).

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

Allowance for Doubtful Accounts

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

Capital Assets

It is the Organization's policy to capitalize costs with a useful life of more than one year and a value over \$5,000.00. Capital assets are stated at cost, if purchased, and at fair value at the date of donation, if donated. Such items acquired under grants from Federal and state sources are considered to be owned by the Organization while used in the programs for which they are purchased or in programs authorized in the future. However, the funding source has a reversionary interest in the property. The Organization has \$2,075,068.53, net book value, of property in which the funding sources have a reversionary interest. Capital assets purchased or donated are accounted for in the corporate account and are depreciated based on estimated useful lives using the straight-line method as follows:

Buildings	40 Years
Leasehold Improvements	15-20 Years
Equipment	3-10 Years
Vehicles	5 Years

Net Assets

The Organization's net assets are classified as follows:

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

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

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

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

Contributions

The Organization has adopted Statement of Financial Accounting Standards (SFAS) No 116, Accounting for Contributions Received and Contributions Made, effective July 1, 1996. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Under SFAS No. 116, restricted contributions are required to be reported as temporarily restricted support and are then reclassified to unrestricted net assets upon expiration of the donor restrictions. If a restriction is satisfied in the same period the contribution is received, the contribution is reported as unrestricted.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. The Organization had no promises to give at December 31, 2009.

Income Taxes

The Organization is exempt from Federal income taxes under IRS Code Section 501(c)3. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

In-Kind Goods/Services

The Organization receives donated services as part of its Head Start and other various programs. In-kind contributions are shown both as support and expenditures in these programs, and are recorded at the fair value of the goods or services at the time of donation. Amounts included are only those allowable under SFAS No. 116.

Allocated Costs

The Organization allocates its expenses on a functional basis among its various programs and support activities. Expenses that can be identified with a specific program and support activity are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated using various allocation methods.

3. CONCENTRATION OF CREDIT RISK

At year-end, the Organization's carrying amount of deposits including the USDA restricted cash was \$2,229,032.90. The bank balance was held by three banks resulting in a concentration of credit risk. The bank balance was \$2,615,775.08. Of the bank balance, \$444,048.44 was covered by FDIC insurance and the remaining \$2,171,726.64 was collateralized by pledged securities held under joint custody receipts by a third-party bank in the Organization's name.

4. GRANT AND CONTRACTS RECEIVABLE, NET

Grant and contracts receivable at December 31, 2009, consist of amounts due under the following programs, net of allowances for uncollectible amounts:

Community Services Block Grant - ARRA	\$ 56,648.00
Housing Unrestricted – MACO Distributions	6,534.04
MHDC Home Repair Grant	129,684.18
Atmos Gas Utility Funds Grant	2,090.00
DOE/Weatherization Grant	46,030.00
DOE/Weatherization Grant – ARRA	38,830.73
Ameren UE Gas II Grant	383.00
Family Planning – Show Me Healthy Women	2,431.57
Family Planning - Program Income	255.00
Emergency Shelter Grant	4,947.84
HUD-SHP Transitional Housing Grant	27,093.52
HUD-SHP Permanent Housing Grant	23,206.68
USDA/CCFP Grant	94,848.81
Head Start Grant	324,038.21
Head Start Grant – ARRA	51,630.56
Head Start-USDA	 9,919.58

All grant and contracts receivable at December 31, 2009, are considered collectible. Accordingly, the allowance for uncollectibility is zero.

\$ 818,571.72

5. INVENTORY

Inventory consists of the following at December 31, 2009:

Weatherization Materials Work in Progress	\$ 69,686.59 114,553.17
Total Inventories	\$ 184.239.76

Work in progress consists of expenses applied to houses in the weatherization program that have not yet been billed due to not being complete.

6. CAPITAL ASSETS

Following are the changes in capital assets for the year ended December 31, 2009:

	Balance			Balance
	12/31/2008	Additions	Retirements	12/31/2009
Capital assets				
Land	\$ 215,355.75	\$ 212,000.00	\$ -	\$ 427,355.75
Buildings and Improvements	3,026,740.59	3,037,444.07	-	6,064,184.66
Equipment	204,434.61	379,453.63	-	583,888.24
Vehicles	1,576,124.00	66,472.00	-	1,642,596.00
Vehicles under Capital Lease	144,638.00	-	-	144,638.00
Total Capital Assets	5,167,292.95	3,695,369.70	-	8,862,662.65
Accumulated Depreciation				
Buildings and Improvements	(275,860.86)	(100,837.02)	-	(376,697.88)
Equipment	(163,945.03)	(39,281.16)	-	(203,226.19)
Vehicles	(1,423,216.18)	(72,008.67)	-	(1,495,224.85)
Vehicles under Capital Lease	(34,816.77)	(28,927.60)	-	(63,744.37)
Total Accumulated Depreciation	(1,897,838.84)	(241,054.45)	-	(2,138,893.29)
Total Net Capital Assets	\$ 3,269,454.11	\$ 3,454,315.25	\$ -	\$ 6,723,769.36

7. REFUNDABLE GRANT ADVANCES

Refundable grant advances at December 31, 2009, consist of grant funds received in excess of expenditures in the following programs:

Rental Assistance Program FEMA – ARRA Grant Ameren UE II Grant LIHEAP/ECIP Grant USDA/CACFP Grant Shelter Plus Care Grant	\$ 5,510.93 1,556.52 0.60 1,077,643.60 10,400.00 11,476.00
	\$ 1,106,587.65

8. NOTES PAYABLE

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

The Organization signed an agreement dated May 27, 2004, with First State Bank and Trust Company, Inc. to assist in the building of the family planning center in Malden, Missouri, which requires 120 monthly consecutive principal and interest payments at \$681.65 each, beginning June 27, 2004, including interest at 4.750% through May 27, 2014. The note is secured by real property located in Malden, Missouri. The balance on this note at December 31, 2009 is:

32,264.48

8. **NOTES PAYABLE** (Continued)

The Organization signed an agreement dated July 15, 2004, with USDA Rural Development to assist in the renovation of a commercial building to house the Sikeston Head Start, which requires 25 annual principal and interest payments at \$22,764.00 each, beginning July 15, 2005, including interest at 4.75% through July 15, 2030. The note is secured by real property located in Sikeston, Missouri and includes a Federal interest on the property. The balance on this note at December 31, 2009, is:

\$ 273,374.40

The Organization signed an agreement dated July 15, 2004, with USDA Rural Development to assist in the purchase of a commercial building to house the Sikeston Head Start, which requires 25 annual principal and interest payments at \$24,102.00 each, beginning July 15, 2005, including interest at 4.375% through July 15, 2030. The note is secured by real property located in Sikeston, Missouri and includes a Federal interest on the property. The balance on this note at December 31, 2009, is:

310,364.07

The Organization signed an agreement dated June 16, 2005, with USDA Rural Development to assist in the renovation of the Head Start building in Kennett, Missouri, which requires 25 annual principal and interest payments at \$55,402.00 each, beginning June 16, 2006, including interest at 4.25% through June 16, 2031. The note is secured by real property located in Kennett, Missouri and includes a Federal interest on the property. The balance on this note at December 31, 2009, is:

736,821.15

The Organization signed an agreement dated January 5, 2006, with USDA Rural Development to assist in the purchase of a commercial building to be used to house the Dexter Head Start center, which requires 25 annual principal and interest payments at \$14,596.00 each, beginning January 5, 2007, including interest at 4.125% through January 5, 2032. The note is secured by real property located in Dexter, Missouri. The balance on this note at December 31, 2009, is:

202,384.96

The Organization signed an agreement dated February 25, 2008, with USDA Rural Development to assist in the purchase of a commercial building to be used to house the Caruthersville Head Start center, which requires 25 annual principal and interest payments at \$54,426.00 each, beginning February 26, 2009, including interest at 4.125% through February 26, 2033. The note is secured by real property located in Dexter, Missouri. The balance on this note at December 31, 2009, is:

795,608.31

The Organization signed an agreement dated October 30, 2008, with First State Bank and Trust Company, Inc. to assist in the purchase of five vehicles, which requires 60 monthly consecutive principal and interest payments at \$1,029.12 each, beginning November 30, 2008, including interest at 4.500% through October 31, 2013. The note is secured by real property located in Malden, Missouri. The balance on this note at December 31, 2009 is:

43,350.78

8. **NOTES PAYABLE** (Continued)

The Organization signed an agreement dated September 24, 1984, with USDA Rural Development to assist in the purchase of a multi-family housing unit, which requires 600 monthly consecutive principal and interest payments at \$2,503.00 each, including interest at 11.875% through August 1, 2034. The note is secured by real property located in Webster Groves Missouri. The balance on this note at December 31, 2009 is:

\$ 239,594.79

The Organization signed an agreement dated July 29, 2009, with Sterling Bank to assist in the purchase of a multi-family housing unit, Lucille Manor, which requires one payment of principal and interest in the amount of \$1,085,958.11, due on July 29, 2010, including interest at 6.00%. The note is secured by real property located in Moberly, Missouri. The balance on this note at December 31, 2009 is:

1,043,354.50

The Organization signed an agreement dated July 29, 2009, with Sterling Bank to assist in the purchase of a multi-family housing unit, Moritz Place, which requires one payment of principal and interest in the amount of \$1,252,357.50, due on July 29, 2010, including interest at 6.00%. The note is secured by real property located in Carthage, Missouri. The balance on this note at December 31, 2009 is:

1,203,297.67

The Organization signed an agreement dated July 29, 2009, with Sterling Bank to assist in the purchase of a multi-family housing unit, Allgeier Manor, which requires one payment of principal and interest in the amount of \$1,091,595.17, due on July 29, 2010, including interest at 6.00%. The note is secured by real property located in Aurora, Missouri. The balance on this note at December 31, 2009 is:

<u>1,043,756.50</u>

Total Notes Payable

\$ 5,924,171.61

The following is a summary of changes in notes payable for the year ended December 31, 2009:

Obligations:	Principal December 31, 2008	Principal Received (Paid)	Principal December 31, 2009	Interest Paid
Malden Building	\$ 38,990.60	\$ (6,726.12)	\$ 32,264.48	
Sikeston Building	282,885.41	(9,511.01)	273,374.40	13,252.99
Sikeston Renovations	320,888.74	(10,524.67)	310,364.07	13,577.33
Kennett Renovations	763,679.33	(26,858.18)	736,821.15	28,543.82
Dexter Building	208,385.10	(6,000.14)	202,384.96	8,595.86
Caruthersville Building	536,600.00	292,061.10	•	,
		(33,052.79)	795,608.31	21,373.21
Scott City Building	241,063.52	(1,468.73)	239,594.79	28,269.07
Lucille Manor	0.00	1,043,354.50	1,043,354.50	20,867.08
Moritz Place	0.00	1,208,516.50	•	,,
		(5,218.83)	1,203,297.67	30,212.90
Allgeier Manor	0.00	1,043,756.50	1,043,756.50	20,875.32
Vehicles	<u>53,471.53</u>	(10, 120.75)	43,350.78	2,228.69
	<u>\$2,445,964.23</u>	\$ 3,478,207.38	\$5,924,171.61	\$ 189.249.95

8. **NOTES PAYABLE** (Continued)

The schedule of maturities of notes payable is as follows:

Year Ending December 31:	Amount
2010	\$ 3,374,496.05
2011	94,197.95
2012	98,507.51
2013	100,971.60
2014	89,893.71
2015-2019	498,203.82
2020-2024	627,066.84
2025-2029	685,314.78
2030-2034	355,519.36
Total	\$ 5.924.171.61

9. CAPITAL LEASE OBLIGATIONS

The Organization has entered into a capital lease agreement in order to finance the purchase of a Head Start bus. Payments are made of \$16,108.00 annually, including interest at approximately 7.00%. Final maturity for the lease is in 2011. Future minimum lease payments are as follows:

Year Ended December 31,		Totals
2010	\$	16,108.00
2011		16,108.00
		32,216.00
Less imputed interest		(3,092.78)
Net Present Value of Minimum		
Lease Payments		29,123.22
Less: Current Maturities	•	(14,069.52)
Long-Term Capital Lease Obligations	\$	15.053.70

The Organization has entered into a capital lease agreement in order to finance the purchase of a Head Start bus. Payments are made of \$17,332.32 annually, including interest at approximately 7.85%. Final maturity for the lease is in 2011. Future minimum lease payments are as follows:

Year Ended December 31,	_	Totals
2010	\$	17,332.32
2011		17,332.32
		34,664.64
Less imputed interest		(3,692.84)
Net Present Value of Minimum		
Lease Payments		30,971.80
Less: Current Maturities		(14,901.03)
Long-Term Capital Lease Obligations	<u>\$</u>	16,070.77

10. OPERATING LEASES

As of December 31, 2009, the Organization has entered into a number of operating leases for various office equipment, classroom and office space. Total payments for the year ended December 31, 2009, was \$316,800.31. Under the current lease agreements, the future minimum lease rentals are as follows:

2010 2011	\$ 36,000.00 24,275.00
2012	14,400.00
2013 2014	14,800.00 15,600.00
2015-2019 2020-2024	30,000.00
2025-2029	6,000.00 6,000.00
2030	1,680.00

11. COMPENSATED ABSENCES

Vacation Pay

All regular, full-time and part-time employees are eligible for paid time off benefits based upon the employee's anniversary date. Vacation time is accrued or earned based upon the employee's length of service and on the time actually worked. Unused vacation time may be carried over to the next year up to a maximum of 37.5 hours unless specifically approved by the executive director in advance. Vacation time is earned at a rate of one hour for every sixteen hours worked for employees with zero to five years of service, and at a rate of one hours for every fourteen hours worked for employees with over five years of service.

Sick Leave

All regular, full-time and part-time employees earn paid sick leave annually. All employees accrue sick leave at a rate of one hours for every sixteen hours worked uo to a maximum of 600 hours. Unused time earned for sick leave is lost if the employee is terminated for any reason.

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

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

In accordance with the above criteria, the Organization has accrued a liability for vacation pay which has been earned, but not taken, by Organization employees. The Organization has not accrued a liability for sick leave earned, but not taken, by Organization employees, in accordance with guidance provided by FAS 43, as the amounts cannot be reasonably estimated at this time.

12. **EMPLOYEE BENEFIT PLANS**

The Organization has a 403(B) plan available for its employees. An employee is eligible after one complete full year of service. The Organization will contribute a portion equal to 2% of an employee's gross wage after one year of service. The Organization will also match a percent contributed by the employee up to 5%. Total contributions made by the Organization into the plan on behalf of the employees for the year ended December 31, 2009 was \$146,901.35.

13. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets consist of donations and other revenues restricted by purpose and are tracked though the use of program codes. Amounts presented below are the balances by program.

Head Start Non-Federal	\$	(97.62)
Domestic Violence Program	•	50.90
Ameren Energy Assistance		90.00
Atmos – Share the Warmth		8,397.00
Cool Aid Program		11,240.43
County Donations		8,412.76
UHC – JP Morgan Donations		1,000.00
Total Temporarily Restricted Net Assets	\$	29.093.47

14. **IN-KIND CONTRIBUTIONS**

Under the grant agreements, the Organization (grantee) receives a percentage of total estimated project funds from the Federal government. The balance of the project funds is contributed to the Organization from non-Federal sources in the form of "in-kind" contributions of services or property from the Organization, delegated agencies, the community, or non-Federal governmental organizations. The services and goods donated are valued according to the grant guidelines. Presently, the Head Start program is the only program requiring in-kind match. In-kind revenues and in-kind expenses that are allowable under SFAS No. 116 have been recognized in the Head Start programs.

Head Start 07CH0974/44	Mileage Supplies Space Professional Volunteers Non-professional Volunteers Total In-Kind Non-SFAS No. 116	\$ 35,938.83 774,674.19 83,889.84 35,988.77 919,857.37 1,850,349.00 (919,857.37)
	SFAS No.116 In-Kind	\$ 930,491,63

15. REAL ESTATE JOINT VENTURES

The Organization and Delta Area Community Development Corporation (DACDC) are involved in 29 real estate joint ventures. All joint ventures are for affordable housing development projects in their service area. The Organization and DACDC ownership interest is 1.0% in 15 of the properties, .5% in 13 of the properties, and 5% in one property. The Original capital contributions ranged from \$5.00 to \$100.00 at the initial startup time. Federal and state grants and tax credits, permanent loan financing, and the capital contributions of the limited partners financed a significant portion of each of the project's total cost.

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

16. CONTINGENT LIABILITIES

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

17. CONCENTRATION OF RISK

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

18. SUBSEQUENT EVENTS AND COMMITMENTS

During the new fiscal year, the Organization approved the purchase of property in New Madrid for an Early Head Start Facility at a cost and \$45,000.00 of which was paid with the Head Start Grant.

The Organization approved and purchased the Center for Family Resources in Malden, Missouri in April of 2010, including contents and a vehicle, in the amount of \$60,635.00. The building is being be funded by Rural Development Loan in the amount of \$45,000.00, with remaining cost for contents and the vehicle to be paid for current CSBG ARRA Funds.

19. ACCOUNTING POLICIES CHANGE AND PRIOR PERIOD ADJUSTMENT

During the year ended December 31, 2009, the Organization added to their records the assets, liabilities, and activity of Scott City Apartments II, a wholly owned subsidiary. As a result, beginning balances have been restated to include the December 31, 2008 balances of Scott City Apartments II's net assets. Beginning net assets have been restated as follows:

SUPPLEMENTAL INFORMATION

Portageville, Missouri

Combining Schedule of Revenues and Expenses For the Year Ended December 31, 2009

Particular Par				Early Childhood	ldhood				Community Services	Services	
1,500,100 of 5 181,788,14 5 465,485,37 5 1,200,248,74 5 19,101,900 5 7,468,50 7,468,50 7,468,	Program Fund CFDA		ARRA Head Start - Federal 811 93.600	Head Start - USDA 820 10.558	Head Start - Donation 840 N/A	USDA/CCFP 750	County Donations 230 N/A	ARRA CSBG 234	CSBG 235	United Way - FEMA 290	United Way - ARRA FEMA 295
1,550,340,00 3,150,340,37 3, 455,485,37 3, 10,120,2465,7 3, 10,150,00							W/W	93.710	93.309	97.024	97.114
1,550,249-20 1,500,249-20 1,500,248-37 1,200,248-77 1,20	Grant Revenue - Federal			495,	· •		•	310,159.00			
1,550,545,00 50,0	Grant Revenue - State	•	•		1		1	•	•	•	
1,180,340,00 1,180,340,00 1,13	Grant Revenue - Other	3,000.00	•	•	1			•	•	,	•
1,850,340,00 181,786,14 495,488,37 997,35 1,202,248,74 91,920,00 310,195,00 977,964,59 74,458,50	Program Fee Income	,	•	1	•	•	,				•
1800.849.00 1.00.849.00 1.1.390.04 1	Housing Rent	•	•	1	1			ı	•	•	,
1,5550,549,00 151,788.14 495,485.37 997,55 1,202,248.74 9,920,00 310,189.00 927,564.59 74,485.50	Contributions	•		•	957.35	1	9,920.00	t	630.59	1	
1,880,049,00 9,1786,14 495,488.37 997,35 1,202,246.74 9,920.00 310,159.00 977,564.39 74,488.30 74,448.30	Reimbursements	•	•	•	•	,			,		
1,850,349.00 1,850,349.00 1,850,349.00 1,850,349.00 1,850,349.00 1,850,349.00 1,850,349.00 1,850,349.00 1,850,349.00 1,850,349.00 1,850,349.00 1,850,349.00 1,850,349.00 1,850,349.00 1,850,349.00 1,850,349.00 1,850,340.00 1,85	Other Income	•	•	•	,	,	•		•		•
1,555,0,590 1,555,0,590	Interest Income	•	•	•	•	•				•	,
Page 2014 Page	In-Kind Revenue	1,850,349.00	•	•	•	,	, ,		•	•	•
1,482,224,43 31,768,09 11,395,94 28,454,08 63,651,14 104,143,95 1,482,224,63 1,482,224,43 1,482,234 1,482,234 1,482,234 1,482,234 1,482,234 1,482,234 1,482,2	Total Revenues	9,356,859.64	181,788.14		957.35	1,262,248.74	9,920.00	310,159.00	927,964.59	74,458.50	29,598.23
1,482,686	Expenditures										
1,625,026.3 1,530.0	Salaries & Wapes	3 884 378 80	05 200 69	07 101 10		000			,		
1,52,102,13 1,59,105 1,59,105 1,59,105 1,59,105 1,59,105 1,56,977,04 1,56,97,04 1,56,97,04 1,56,99,04 1,56,97,04 1,56,99,04 1,56,97,04 1,56,99,04 1,56,97,04 1,56,99,04 1,56,97,04 1,56,99,04 1,56,97,04 1,56,99,04 1,56,97,04 1,56,99,04 1,56,97,04	Frings Benefits	0,004,010,0	00,927.10	94,100,00	•	78,222.49		247,129.42	254,753.95	,	•
Program Costs 106,44727 3,159.00 357,065.72 464.85 1,129,647.27 1,1079,42 3,418.12 16,569.99 1,559.99 1,599.99	Administrative Allotment	1,462,020.43	31,768.09	11,396.94	•	28,454.08	•	63,691.74	104,148.38	•	1
Program Costs 106.447.27 3,159.00 357.06572 464.65 1,129.647.27 11,079.42 3,418.12 16,361.91 74,512.09 18,623.06 1,225.04 1,225.04 1,114.24 1,1079.42 3,418.12 1,536.19 74,512.09 18,623.06 1,225.04 1,229.23 1,114.24 1,1079.42 3,418.12 1,536.19 74,512.09 18,623.06 1,229.24 1,229	Advertising	, 00	•	•	,	1	•	11,499.92	(26,377.04)	527.08	•
Program Costs 106.447.27 3,159.00 357.065.72 484.85 1,129,647.27 11,079,42 3,418.12 16,361.91 74,512.09 1 18,623.06 77 43 1,045.83 1,129,647.27 11,079,42 3,418.12 16,361.91 74,512.09 1 18,623.06 77 43 1,045.83 708.06 11,149.04 25 26.07 20,719.70 1 18,623.06 77 43 1,045.83 708.06 10,044.29 7,265.03 1 18,623.45 8 60,077.43 1,045.83 708.06 10,044.29 7,265.03 1 18,623.45 8 60,077.43 1,045.83 708.06 10,044.29 7,265.03 1 18,623.45 8 6 6,690.41 1,490.00 1,490.00 1,400.00 1,400.00 2 255,684.25 8 10,284.76 48,50 363 180.00 1,400.00 1,400.00 2 255,684.25 8 10,284.76 48,50 363 180.00 1,400.00 1,400.00 2 255,684.25 8 15,000 1,400.00 1,400.00 1,400.00 1,400.00 2 255,684.25 8 10,284.76 48,50 363 180.00 1,400.00 1,400.00 1,400.00 2 255,684.25 8 1,584.25 15.00 1,400.00 1,	Dod Dobts	4,892.33	•		,	(11.98)	1	823.30	1,569.99	•	,
Program Costs 1106,447.27 3,159.00 357,065.72 484.85 1,129,647.27 111,079,42 3,418.12 16,361.91 74,512.09 186.23.06 33,908.20 1,114.24 26.59 1,114.24 26.59 1,1255.40 1,125.69 1,114.24 26.59 1,1255.40 1,125.69 1,125.69 1,114.24 26.59 1,1255.40 1,125.69 1,1	Dad Deuts	•	•		•	•		,			•
Program Costs 106,447.27 3,159.00 357,065.72 464.85 1,129,647.27 11,079.42 3418.12 16,361.91 74,512.09 18,623.06 33,908.20 1,114,24 26,24 26 24,026.60 33,908.20 1,114,24 26,24 26 24,026.60 33,908.20 1,114,24 26,24 26 24,026.60 27,24 28 26,24 26 24,026.60 27,24 28 26,24 26 24,026.60 27,24 28 26,24 26 24,026.60 27,24 28 26,24 26 24,026.60 27,24 28 26,24 26 24,026.60 27,24 28 26,24 26 24,026.60 27,24 28 26,24 26 24,026.60 27,24 28 26,24 26 24,026.60 27,24 28 26,24 26 24,026.60 27,24 28 26,24 26 24,026.60 27,24 28 26,24 26 24,026.60 27,24 28 26,24 26 24,026.60 27,24 28 26,24 26 24,026.60 27,24 28 26,24 26 24,026.60 27,24 28 26,24 26 24,026.60 27,24 28 26,24 26 24,026.60 27,24 28 26,24	board Expense	•	•			•	•	1	•	,	•
18,025,02 1,025,472 1,135,00 37,065,72 494,85 1,109,647 1,079,42 3,418,12 16,361,91 74,512,09	Building Expense	i	Ī	•	1	•	,	•		•	,
18,623-06 1,555-40 1,114-24 261.37 20,719-70 1,114-24 261.37 20,719-70 1,114-24 261.37 20,719-70 1,114-24 261.37 20,719-70	Client Assistance/Program Costs	106,447.27	3,159.00	357,065.72	484.85	1,129,647.27	11,079.42	3,418.12	16,361.91	74.512.09	30.441 22
24,026,60 nos 2,604,67 loss,942,85 loss,942,86 loss,9	Computer Software	18,623.06	•	72.15	,	159.93	•	396.02	1,555,40		20,111.22
1,500,457 1,045,83 708,06 10,604,29 7,259,07 1,045,83 1,042,76 10,604,29 7,259,07 1,250,07 1,250,34,900 1,250,34,900 1,250,34,900 1,250,34,900 1,250,34,900 1,249,00 1,149,00 1,173,11 1,250,00 1,173,24 1,255,64,32 1,250,04 1,255,64,32 1,250,04 1,25	Contractual	24,026.60	•	33,908.20		1,114.24	,	261.97	20,719.70	,	
1.6604.67 1.600.77.43 1.045.83 7.08.06 10.604.29 7.289.07 7.289	Depreciation Expense	•	•	1		1			,	,	•
168,049.85 60,077.43 1,045.83 708.06 10,604.29 7,259.07 7,259.0	Dues & Subscriptions	2,604.67		•	,	,		95.00	505.00	1	
HS 505,454.85 B, 957.34 6, 690.41 1,402.76 33.712.32 47,566.03 1,850,349.00 48,902.00 1,850,349.00 1,850,349.00 1,850,349.00 1,850,349.00 1,850,349.00 1,850,349.00 1,950,34 1,950,32 1,850,34 1,950,32 1,850,34 1	Equipment & Improvements	168,049.85	60,077.43	1,045.83		708.06		10,604.29	7,259.07	ı	,
1,850,349,00 48,902,00 1,850,349,00 1,850,349,00 1,850,349,00 1,850,20 1,850,20 1,880,20 1,880,32 1,880,32 1,880,37	Indirect Cost	695,454.85	8,957.34	6,690.41	٠	14,042.76		33,712.32	47,566.03	•	
8,256.76 9,256.76 1,149.00 2,289.33 1,170.27 1,170.27 1,1355.06 1,149.00 2,289.33 1,149.00 1,1778.11 1,155.00 1,1778.11 1,1778.1	In-Kind Expense	1,850,349.00	•	•							
8,256.76 9,2289.33 138.00 26,403.25 26,403.25 26,403.25 26,403.25 1,149.00 1,1778.11 165.00 1,149.00 1,1778.11 165.00 1,149.00 1,1778.11 165.00 1,1778.11 167.00 1,1778.11 1778.11 1778.11 1778.11 1778.11 1778.11 1778.1	Insurance	48,902.00		1	•		•	,	795 34	•	•
8,256,76 1,355,06 1,45,00 1,46,00 1,40,00 1,	Interest Expense	•	i	•	1		,	•	· '	ı	ı
ions 8,256.76	Materials	•	•	ı	•		•	,	•		•
ions 26,403.25	Postage	8,256.76	1		•	2,289.33		170.27	1.355.06		•
26,403.25 25,684.25 25,684.25 10,264.76 48.90 25,584.25 10,50.00 14,07 19,038.02 26,403.25 10,000 14,07 19,038.02 26,347.86 10,564.76 48.90 15,003.27 15,003.27 15,003.29 15,003	Printing & Publications	138.00	4	350.00		1,149.00	1	1.778.11	165.00		1
255.684.25 149,652.86 149,652.86 105,307.14 105,307.17 105,30	Professional Fees	26,403.25	•	745.80	3.63	180.00	14.07	•	100.00	,	
19,652.86 10,264.76 48.90 367.79 2,493.24 8,917.88 10,5307.14 6,923.27 984.76 366.29 12,545.56 22,712.30 12,545.55 22,712.30 12,545.55 22,712.30 12,545.55 2,712.30 12,545.55 2,712.30 12,545.55 2,712.30 12,545.55 12,545.57 12,63.40 2,821.88 12,543.28 12,543.28 18,606.32 1,119.04	Rent-Building	255,684.25	•	,	•	301.08	,	9.338.02	26.347.86		•
105,307.14 6,923.27 984.76 366.29 12,545.56 22,712.30 35,921.55 342.83 342.83 895.46 6,202.69 6,091.92 37,465.55 4,564.22 15.00 165.00 1,263.40 2,821.88 47,704.18 18,606.32 18,606.32 1,119.04	Repairs & Maintenance	149,652.86	10,264.76	48.90	1	367.79	•	2.493.24	8 917 88		•
35,921.55 35,921.55 37,465.55 4,564.22 15.00 165.00 165.00 1,263.40 1,263.40 1,263.40 1,263.40 1,263.40 1,119.04 1,119.04 2,374.54 1,119.04 2,374.54 3,712.70 2,356,859.64 3,8 1,315,88 37 3,8	Supplies	105,307.14	•	6,923.27	984.76	366.29		12.545.56	22 712 30	,	
44,704.18 15.00 165.00 1,263.40 2,821.88 44,704.18 18,606.32 (2,554.57) 15,068.96 77,410.81 (580.67) 92,522.87 2,695.51 1,119.04 6,162.75 11,486.64 11,486.64 218,114.67 2,374.54 3,712.70 2,374.54 3,712.70 29 55 5 5 5 6,162.75 11,486.64 11,473.24 11,473.24 3,712.70 29 5 5 5 5 6,162.75 11,093.49 435,021.76 611,609.57 74,458.50 29	Telephone	35,921.55	1	342.83	i	895.46	,	6,202.69	6 091 92	,	•
44,704.18 (27,543.28) 18,606.32 (2,554.57) 15,068.96 77,410.81 (580.67) 92,522.87 2,695.51 5,402.73 5,992.12 21,629.79 123,874.89 1,119.04 6,162.75 11,486.64 238,114.67 2,374.54 3,712.70 5 9,356,859.64 11,788.14 495,488.37 1,473.24 1,262,248.74 11,093.49 435,021.76 611,609.57 74,458.50 29	Training	37,465.55	4,564.22	15.00	•	165.00		1,263.40	2,821.88		•
(27,543.28) 18,606.32 (2,554.57) 15,068.96 77,410.81 (580.67) 92,522.87 2,695.51 5,402.73 5,992.12 21,629.79 11,486.64 123,874.89 1,119.04 6,162.75 11,486.64 11,486.64 218,114.67 230.74 2,374.54 3,712.70 6356,859.64 181,788.14 495,488.37 1,473.24 1,093.49 435,021.76 611,609.57 74,458.50 29	College Classes	44,704.18	•	•	•		,		1		D
92,522.87 2,695.51 5,402.73 5,992.12 21,629.79 (200.07) 123,874.89 1,119.04 6,162.75 11,486.64 218,114.67 2,374.54 1,262,248.74 11,093.49 435,021.76 611,609.57 74,438.50 29	Transfers To/From	(27,543.28)		18,606.32		(2,554,57)		15.068 96	77 410 81	(28 085)	, 0,0
123,874,89 218,114,67 218,114,67 29,356,859.64 181,788.14 2	Travel	92,522.87	,	2,695.51		5,402.73	,	5 992 12	21 620 70	(200,000)	(64.2.99)
218,114.67	Utilities	123,874.89	•			1 110 04		11.200.0	11,029.79	•	1
es 9,356,859.64 181,788.14 495,488.37 1,473.24 1,262,248.74 11,093.49 435,021.76 611,609.57 74,458.50 55 55 55 55 55 55 55 55 55 55 55 55 5	Vehicle Expense	218,114.67	,	•		230.74	•	0,102.73	11,486.04		
1,703,749 435,021.76 611,609.57 74,458.50 cs s s s s s s s s s s s s s s s s s s	Total Expenditures	9.356.859.64	181 788 14	405 488 37	1 479 04	1 000 040 74	, 000 11	2,374.54	3,712.70		,
(5) (5) (5) (5) (5) (5) (6) (1) (7) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	Total Revenues Over			10.001.001	1,1,1,0,24	1,202,240.74	11,093.49	435,021.76	611,609.57	74,458.50	29,598.23
	(Under) Expenditures	,	66		(00 RTR)		11000				

Portageville, Missouri

Combining Schedule of Revenues and Expenses For the Year Ended December 31, 2009

Sample March March Sample		Ιō	Community Services				Weatherization Services	n Services				9
Propose Prop		ĺ	CSBG - Missouri					and the second				Emergency Services
Potenti S 38,30,24 34,658,38 59,040,00 8 5,360,274,03 5 57,209,00 5 590,266,73 5 17,664,00 5 94,565,97 7 17,664,00 10,71,72 11,503,24 11	Ph		Housing Trust Fund 237 N/A		Atmos Gas Project- Weatherization 325 N/A		DOE Weatherization 350 81 049	DOE/LIHEAP 351 03 568	DOE - ARRA 352 81 043	Ameren UE 360	Ameren UE II 366	LiHEAP - Energy Assistance 425
Selignite Seli	Revenues Great Pevenue : Redered	I ^e	F	ļ				1				
1,000,000 1,00	Grant Nevelide - Federal					· •			395,286.73	,		
28,130,24 34,638,38 30,235,30 197,32 111,333,32 27,305,00 335,286,73 17,964,00 34,306,97	Great Persons Other		38,130.24	34,638.38	50,263.00	•	•	1		17,964.00	34,365.97	,
1,300,37 1,300,38 1,500,40 197,92 111,303,32 21,378,34 108,154.67 17,965.00 34,305.07	Program Revenue - Other		•		1		•	•		•	•	•
381,190,24 34,588,38 39,283,50 197,02 111,583,33 21,678,34 108,158,87 17,964,00 34,586,97	Frogram ree meome Honeing Dent		•	ı	ı	•	•	1	1	•	•	
38,130,24 34,638,38 50,283,00 197,92 111,033,32 21,1876,34 10,81,184,39 4,427,30 36,436,59	Contributions		•	•	1	•		•	1	ı	•	•
38,130.24 34,038.38 50,203.00 366,274.03 57,200.00 359,286.77 17,904.00 54,355.97	Deim hursements		•	•	•	1	,	•	•		i	1
381,3024 34,588,38 50,263.00 197.92 111,933.20 21,878.34 108,158.77 17,964.00 34,565.97 16,968.81 16,968.81 12,271.38 56,57 51,021.00 10,971.87 46,913.89 4,227.30 8,365.97 16,968.81 16,968.81 12,271.38 56,57 51,021.00 10,971.87 46,913.89 4,227.30 8,365.97 16,875.20 16,916.63 197.92 111,933.20 197.92 11,916.63 197.92 11,916.63 197.92 11,916.63 197.92 11,916.63 197.92 11,916.63 197.92	Other 1-1-1-1		•	•	•	•		ı	•	•	•	•
381,180.24 34,688.38 50,263.30 197,92 111,053.22 21,878.34 18,145.67 17,964.00 915,265.73 17,964.00 91,365.57	Other Income		•	•	•	1	ı	•	•	•	•	•
38,130,24 34,638,38 50,265,00 111,533,22 21,878,34 108,154,70 17,964,00 54,365,97 17,964,00 16,988,81 18,905,87 1,992,38 12,571,38 85,67 11,933,22 21,878,34 108,154,89 4,327,30 8,368,56 18,368,57 18,368,5	Interest Income			•	1	•	•	,	٠		•	•
1,003.87 1,599.38 12,571.38 85.67 11,933.32 21,878.34 108,154.87 6,254.11 16,968.81 1,003.87 1,599.38 12,571.38 85.67 1,071.87 46,913.89 4,327.30 8,385.85 1,003.87 1,599.38 1,257.38 1,257.38 1,257.39 1,257.39 1,257.39 1,003.87 1	in-hind kevenue Total Revenues	1	38,130.24	34,638.38	50,263.00		386,274.03	57,309.00	395,286.73	17,964.00	34,365.97	2,453,820.99
1,903,87 1,399,38 12,371,38 85,57 51,021,00 1977,87 46,118,87 4,327,30 8,368,36 76, 1097,187 1,590,87 1,590,87 1,590,387 1,590,387 1,514,93 1,51	Expenditures											
1,903.87 1,903.88 1,371.38 85.67 51,021.00 10,771.87 16,513.89 4,327.30 8,466.36 76, 118.99 1,903.89 1,271.38 85.67 1,502.00 10,771.87 1,614.93 4,327.30 8,466.36 76, 118.99 4,327.30 8,466.36 76, 118.99 1,1814.93	Salaries & Wages			•	25.533.50	197 92	111 033 30	71 979 10	100 154 07			
1,003.87 1,939.38 3,439.67 1,814.93 4,440.51 1,814.93 4,440.51 1,814.93 4,440.51 1,814.93 4,440.51 1,814.93 1,916.63 4,628.94 3,638.94	Fringe Benefits		•	,	12.571.38	85.67	511,933,32	10.071.07	108,154.87	6,254.11	16,958.81	194,381.26
Program Costs 40,516.04 32,599.00	Administrative Allotment		1,903.87	1,939.38		,	,	10,01	40,514,04	4,327.30	8,368.36	76,858.22
Program Costs 40.516.04 32.599.00 8.759.46 581.15 490.63 3.036.26 20.534.80 1.916.63 4.628.94 36.51.10 8.759.46 581.15 4.089.48 3.036.26 20.534.80 1.916.63 4.628.94 36.51.10 8.628.17 4.466.51 1.8375.52 1.8375.52 1.94.49 1.94.496.51 1.8375.52 1.8375.52 1.94.49 1.94.496.51 1.8375.52 1.84.39 1.94.49 1.94.496.51 1.8375.52 1.84.39 1.94.49 1.94.496.51 1.8375.52 1.94.39 1.94.49 1.94.496.51 1.94	Advertising		1	•	•	ı	3,439.67	,	1.814.93		• 1	900
Program Costs 40.516.04 32.599.00	Bad Debts		•	•	1	1		•		•		740.20
Freguent Costs 40,516.04 32,599.00	Board Expense		•	,	r	•	•	1	,	•		
Program Coats 40,516.04 32,599.00 - 430.63 - 293.77	Building Expense		•	ŧ	•	•	•	1			,	
8,759.46 581.15 40,839.48 3,036.26 20,524.80 1,916.63 4,628.94 average by the control of the co	Client Assistance/Program Cc	osts	40,516.04	32,599.00	1	•	430.63	1	229.37	1	•	2.051,592.26
1,016,63 1,016,63	Computer Software		1	•	•		249.00	•	39.20	,	,	504.47
96.281.78	Contractual Demociation Frances		1	•	8,759.46	581.15	40,839.48	3,036.26	20,524.80	1,916.63	4,628.94	36,277.36
4,465,51 18,375,52 18,37	Depiculation Expense		•	•	•	•	4			,	•	
Fig. 18, 378, 27 18, 378, 27 18, 378, 27 18, 378, 27 18, 378, 27 18, 378, 27 18, 378, 27 18, 378, 27 18, 378, 28 18, 39, 48, 48, 48, 48, 48, 48, 48, 48, 48, 48	Equipment & Improvements		•	•	•		4,496.51	•	,	ı	•	•
14,323.17 8,618.75 104,410.45 17,629.82 78,463.52 3,861.04 13,063.56 30, 139,44 3,345.66 30, 14,323.17 8,618.75 104,410.45 17,629.82 78,463.52 3,861.04 13,063.56 6, 14,323.17 8,618.75 104,410.45 17,629.82 78,463.52 3,861.04 13,063.56 6, 16,233.41 11,189.01 1,148.55 10,154.52 10,154.53 10,154.52 10,154.53 10,154.52 10,154.53	Indirect Cost			•	, 10		36,281.78		18,375.25		539.96	14,833.08
lons 494.10	In-Kind Expense		•		3,033.01	30.86	23,600.85	3,792.71	24,815.88	1,319.44	3,345.66	36,819.24
14,323.17 8,618.75 104,410,45 17,629.82 78,463.52 3,861.04 13,063.56 6, 18.63 10.00	Insurance		,		434 10	1	•					1
H4.323.17 8,618.75 104,410.45 17,629.82 78,463.52 3,861.04 13,063.56 13,063.56 10,000	Interest Expense			,		, ,	•		2,803.75	284.39		229.22
ions 49.24 100.00 567.64 13.083.56 186.30 186.30 180.30 13.083.56 13.083.56 13.083.56 13.083.56 13.083.56 13.083.56 13.083.56 13.083.59 17.083.29 10.08.67 186.30 17.083.29 19.48.33 17.084.69 19.48.33 17.084.69 19.48.46 17.083.99 19.48.59	Materials		t			261875	30 010 001			. !	,	,
180.30 49.24 100.00	Postage		,	•		2.010.0	66 970	11,029.02	78,463.52	3,861.04	13,063.56	r
49.24 100.00 - 567.64 384.58 384.58 30.77 322.55 706.17 48.46 7.322.55 706.17 48.46 7.322.55 706.17 48.46 7.322.55 706.17	Printing & Publications		•	1	•		20.01	r	186.30		•	6,852.19
HINCE 1,223.94 4,109.46 4,109.46 1,223.94 4,109.46 1,948.16 1,948.16 1,1,845.59 10,154.52 (4,338.91) (4,338.91) (16,539.60) (33,413.01) (33,413.01) (34,110.73)	Professional Fees		49.24	100.00	•	,	567 64		•	•	. !	•
Hince (4,338.91) (16,539.60) (33,413.01) (54,110.73) (54,39.70 (4,338.91) (15,539.60) (33,413.01) (54,110.73) (10,154.52 (5,319.0.24 (23,892.54) (23	Rent-Building		1	•	,	,	1.223.94		• •	ı	30.77	3,261.44
(4,338.91) (16,539.60) (33,413.01) (54,110.73) (54,110.73) 45.53 47.37 (12,663.28) es 38,130.24 34,638.38 50,263.00 386,274.03 57,309.00 395,286.73 93.19	Repairs & Maintenance		,	1	•		4,109.46	,	384 58	•	,	563.28
(4,338.91)	Supplies		•		1	•	7,322.55	1	706.17	48 46	•	2,443.89
(4,338.91) (16,539.60) (33,413.01) (54,110.73) 45.53 (47.37) (12,663.28) es 3,256.73 2,643.94 230.77 93.19 es 34,638.38 50,263.30 (23,892.54) 386,274.03 57,309.00 395,286.73 17,964.00 34,365.97 2,45	Telephone		•	•	•	0.12	1,948.16		578.00	<u>.</u>	. ,	0,195,23
(4,338.91) (16,539.60) (33,413.01) (54,110.73) 45.53 (47.37) (12,663.28) 11,189.01 2,643.94 230.77 2,643.94 93.19 es 34,638.38 50,263.00 (23,892.54) 386,274.03 57,309.00 395,286.73 17,964.00 34,365.97 2,45	Training		,	,	1	•	11,845.59	,	10,154.52	1		62.102,1
(4,338.91) (15,539.60) (33,413.01) (54,110.73) 45,53 (47.37) (12,663.28) (47.37) (12,663.28) (47.37) (12,663.28) (47.37) (12,663.28) (47.37) (12,663.28) (47.37) (12,663.28) (47.37) (12,663.28) (47.37) (12,663.28) (47.37) (12,663.28) (47.37) (12,663.28) (47.37) (12,663.28) (47.37) (12,663.28) (47.37) (12,663.28) (47.37) (47.3	College Classes		•	•	1	•		1		1	,	ZF:00.7
es 38,130.24 34,638.38 50,263.00 (23,892.54) 386,274,03 57,309.00 395,286.73 17,964.00 34,365.97 2,45	Transfers To/From		(4,338.91)	•	(16,539.60)	(33,413.01)	(54,110.73)	i	45.53	(47.37)	(12.663.28)	9 501 03
es 38,130.24 34,638.38 50,263.00 (23,892.54) 86,274.03 57,309.00 395,286.73 17,964.00 34,365.97 2,45	Iravel		,	•	ı		11,189.01	ı	3,256.73		'	1 941 47
es 38,130.24 34,638.38 50,263.00 (23,892.54) 886,274,03 57,309.00 395,286.73 17,964.00 34,365.97 2,45	Utilities Vakiala fi			•	,		2,643.94		230.77		•	2.307.41
es 38,130.24 34,638.38 50,263.00 (23,892.54) 386,274,03 57,309.00 395,286.73 17,964.00 34,365.97 2,45	Total France dittage	İ	, 60		1,345.18	,	21,883.45	ı	77,608.67	•	93.19	1.422.93
6	Total Bananian Ones		38,130.24	34,638.38	50,263.00	(23,892.54)	386,274.03	57,309.00	395,286.73	17,964.00	34,365.97	2,453,820,99
	(Under) Expenditures	ŧ				;						

Portageville, Missouri Combining Schedule of Revenues and Expenses For the Year Ended December 31, 2009

		Emergency Services		Family Planning				Housin	Housing Services		
	Program: Fund:	Atmos-Share The Warmth 450	Family Planning - Show Me Healthy Women 510	Family Planning - Title X 530	Family Planning - Program Income 540	Emergency Shelter Grant	HUD SHP- Transitional Housing	Housing Administration	Housing Unrestricted Funds	Bootheel Home Repair-AHP	Shelter Plus Care
Revenues	CFDA:	N/A	93,919	93.217	N/A	14.231	14.235	10.446	N/A	N/A	14.238
Grant Revenue - Federal		, 69	\$ 75,927.25	\$ 235,205.00	€9	\$ 18,213.21 \$	137,625.21	\$ 4,382,36	€9	€	121 404 00
Grant Revenue - State		,	•	•						· ·	
Grant Revenue - Other		2,813.21	ī	,	•	34,308.22	7,343.28	•	,	165,371.52	,
Frogram Fee Income		•	•	•	47,002.10	•	•	1	73,390.43	ı	•
nonsing Kent		•		•	•	6,392.00	1	,	•	,	٠
Contributions		1	t	•	11,217.05	2,675.00	•	•	•	•	•
Neimbursements		1	•	•	•		•	•	•	•	•
Other Income		1		•	•		•	ı	ı	•	1
Interest Income			•	•		•	•	ı	(10.00)	•	•
ni-Mild Revenue Total Revenues	1	2,813.21	75,927.25	235,205.00	58,219.15	61,588.43	144.968.49	4.382.36	73 380 43	165 371 50	00 101
7	'		***						21.000.00	103,371.32	121,404,00
Expenditures											
Salaries & Wages		•	•	111,588.57	34,613.63	44,827.96	44,124.81	51,529.02	•	1	•
Fringe Benefits		,	•	32,986.76	19,624.05	20,888.45	20,457.66	21,446,41		,	
Administrative Allotment		ı	•	1	•	(00.86)	7,914.24	(95,020,38)	•	29,235,95	8 914 80
Advertising		•	•		114.90	79,94	1	537.66			00:10
Bad Debts		•	•	•	r	•	1	•	,	•	•
Board Expense		ı		•	•		•	,	•	•	
Building Expense		1		•	1	•	•	,	,	•	•
Client Assistance/Program Costs	Costs	973.91	32,529.60	•	3,936.01	11,881.26	67,209.72	208.44	(4,547.76)	166.068.61	103 164 00
Computer Software		•	•	(1,847.66)	2,208.00	288.27	,	144.12	•	1	00:101:00:
Contractual		•	,	3,446.56	52,393.32	1,327.21	ı	896.37	•	1	•
Depreciation Expense		•	•	•	•	1	1	1	•	,	
Dues & Subscriptions		•	1	•	249.00	,	•	•	,		•
Equipment & Improvements	vs.	•	ı	(3,856.01)	4,713.68	5,303.35	•	510.51	•	•	
indirect Cost		ı	•	19,972.46	5,943.34	9,181.86	6,558.18	12,752.77		•	•
In-Kind Expense			•	1	•	•			1	1	
Insurance		•	r	3,248.49	(2,040.97)	920.81	•	65.20	•	,	
Interest Expense		,	r		•	1	•	ı	8,186.64	•	•
Matenals				•		1	•	66.59	•		
Postage		•		48.92	532,24	437.60	•	983,91	•	•	,
Frinting & Publications		ı	1	•	340.36	•	•		1	,	
Professional Fees		16.19	89.14	356.23	89.34	99.27	246.28	507.18	105.20	,	00 000
Kent-Building		1	1	(11,686.00)	32,436.00	381.08	•	201.59		1) ! !
Repairs & Maintenance		•	•	•	3,233.65	(13,631.69)	1	329.09	,		•
Supplies		ı	ı	9,250.13	11,193.17	879.70	1,646.03	1,468.77	,	•	•
l elephone		,	•	(114.07)	5,230.58	3,224.75	399.00	808.35		•	' '
training		•	•	375.00	175.00	333.42	•	3,388.11	ı	,	
College Classes				•	•						,
Transfers To/From		1,823.11	43,308.51	69,149.53	(124,725.02)	(35,396.61)	(7,570.73)	(9,399.63)	26.032.29	(6 634 53)	00 200 8
Travel		•		1,237.73	6,213.70	4,867.52	3,903.30	10,221.19		(00:100:0)	00.501.5
Utilities		•	•	1,048.36	3,291.12	4,917.35	80.00	701.17	1	. ,	•
Vehicle Expense	.		,		1,474.14	874.93	ı	2,035.92	•	•	• •
Total Expenditures	ĺ	2,813.21	75,927.25	235,205.00	61,239.24	61,588.43	144,968.49	4,382.36	29,776.37	188 670 03	101 404 00
Total Revenues Over					,					20.000	00,404,121
(Under) Expenditures	€9		₩.		\$ (3,020.09)	€ 7	v o		\$ 43,604.06 \$	(23,298.51)	
										,	

Portageville, Missouri

Combining Schedule of Revenues and Expenses For the Year Ended December 31, 2009

Property						Housing	Housing Services			Management and Genera	and General	
Figure 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Program: Fund: CFDA:	MHDC - Home Repair 285 14.239	Регта	IUD SHP. ment Housing 716 14,235	Eagles Landing 920 N/A	Caruthersville Project 900 N/A	Caruthersville Project 901 10.415	Kennett Project 902 N/A	Agency Funds 120 N/A	Indirect Costs 130 N/A	Organization Wide Sub-Total
Particular S 916,526.461 S 100,135.00 S S S 292,061.10 S F 792,061.10 S 792,061.10 S F 792,061.10 S 792	Revenues						·					
146,564-56 11,204-77-53 11,204-77-53 11,204-75 11,204-77	Grant Revenue - Federal				102,215.90		59		· 69		· •9	
146,864-56 146,864-56 11,829-32 11,829-32 11,944-39 19,6534-81 10,0777-53 10,0777-53 11,0707-13 11,070	Grant Revenue - State		•		•	,	•	1	,		•	175,361,59
146,864,55 12,007,46 12,007,46 12,007,75 12,007,46 12,007,75 12,007,46 12,007,75 12,007,46 12,007,75 12,007,46 12,007,75 12,007,46 12,007,75 12,007,46 12,007,75 12,007,46 12,	Grant Revenue - Other		•		4,521.63	•	1	1	•	•	ı	217,357.86
11,00,00,00,00,00,00,00,00,00,00,00,00,0	Program Fee Income		•		r	•	•	•		ı		120,392.53
1,29,77 1,20 1,20 1,20	Housing Kent		1			•	ı		,	•	,	6.392.00
11,230,27 1,130,27	Contributions				ı	ı	•	•		146,864,56	,	172 264 55
1,239,277 1,239,277 1,24,259,267 1,24,259,267 1,24,259,277 1,24,259,29 1,24,277 1,24,259,29 1,24,277 1,24,259,29 1,24,277 1,24,259,29 1,24,277 1,24,24,29 1,24,277 1,24,2	Reimbursements		•			1	•	•	•	238.933.22	964 983 71	1 203 016 02
1916.534.81 106/727.53 14,299.35 194,299 194,299.35 194,299.35 194,299.35 194,299.35 194,299.35 194,299.35 194,39	Other Income		1		,	•			•	1 239 27	1 1:00:11	1,500,910.92
1916.534.81 106.737.53 10	Interest Income		,		•	,	•	1		72.002(1	1	12.602,1
916.5544.81 106,737.53 964,988.71 1 1 18,104.11 964,988.71 1 1 1 18,104.11 964,988.71 1 1 1 1 1 1 1 1 1	In-Kind Revenue		•		,	•	•	•	•	23,126.10	•	23,118.16
1, 1, 1, 1, 1, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	Total Revenues		916,534.81		106,737.53			292,061.10		118,104.11	964,983.71	19,459,176.00
11,11,12,13,16 11,4,13,13	Expenditures											
1,455.95 12,455.92 1,455.92 1,455.92 1,455.85	Salaries & Wages		•		29,037.46	,	•	•	•	31.016.01	100 700	0
Program Costs 793745.75 52,770 14,299.35 286,373.32 1,944.29 1,944.29 1,944.29 1,944.29 1,944.29 1,944.29 1,944.29 1,944.29 1,944.29 1,944.29 1,944.29 1,944.29 1,944.29 1,944.29 1,944.29 1,944.29 1,944.29 1,944.29 1,944.29 1,944.89 1,944.89 1,944.89 1,944.89 1,944.89 1,944.89 1,944.89 1,944.89 1,944.89 1,944.89 1,944.89 1,944.89 1,944.89 1,944.89 1,944.89 1,944.89 1,944.89 1,944.89 1,944.89 1,948.89 1,944.89 1,948.89 1,948.89 1,944.89 1,948.89 1,948.89 1,948.89 1,944.89 1,948.89 1,948.89 1,944.89 1,948.89 1,948.89 1,944.89 1,948.89 1,	Fringe Benefits		•		12.435.92	•	•		•	11,011	554,067.35	5,949,980.48
Program Costs 793745.75 52,737.00 14,299.35 286,373.32 (200,924.82) 12,606.95 (200,924.82) 12,606.95 (200,924.82) 12,606.94 (201,924.82) 12,606.94 (201,924.82) 12,606.94 (201,924.82) 12,606.97 (201,924.82) 12,917.75 (201,924.82) 12,917.75 (201,924.82) 12,917.75 (201,924.82) 12,917.25 (201,924.82)	Administrative Allotment		72,639.66		,	•		r	•	68.768,11	168,670.86	2,241,573.31
Program Costs 793,745,75 52,737.00 14,299.35 286,373.32 286,373.32 12,605.94 12,605.94 12,605.94 12,205.924.82 12,605.94 12,205.924.82 12,605.94 12,205.924.82 12,605.94 12,205.924.82 12,605.94 12,205.924.82 12,605.94 12,205.924.82 12,605.94 12,205.924.82 12,605.94 12,205.924.82 12,605.94 12,205.924.82 12,605.94 12,205.924.82 12,205.924.82 12,205.924.82 12,205.924.82 12,205.924.82 12,205.924.82 12,205.924.82 12,205.924.924.924.92 12,205.924.92 12,	Advertising				·		•	•	•		ı	13,079.48
Program Costs 793,745,75 \$22,737,00 14,299,35 286,373,32 [290,924,82] 12,606,94 [200,924,82] 12,606,94 [200,924,82] 12,606,94 [200,924,82] 12,606,94 [200,924,82] 12,606,94 [200,924,82] 12,626,94 [200,924,82] 12,626,94 [200,924,82] 12,626,94 [200,924,82] 11,112,43 56,560,88 [200,924,82] 11,112,43 56,560,88 [200,924,82] 11,112,43 56,560,88 [200,924,82] 11,112,43 56,560,88 [200,924,82] 11,112,43 56,560,88 [200,924,82] 11,112,43 56,560,89 [200,924,82] 11,112,43 56,560,89 [200,924,82] 11,112,43 56,560,89 [200,924,82] 11,941,53 11,112,43 [200,924,82] 11,941,53 11,941,53 [200,924,82] 11,941,941,94 [200,924,82] 11,941,94	Bad Debts		•			r	•	•	•	•	2,066,95	15,575.97
Program Costs 793,745,75 52,737,00 14,299,35 286,373,32 120,994,82] 12,606,94 12,606,94	Board Expense		•			•	•		•	87,871.77	1	87,871.77
Program Costs 793,745,75 52,737.00 17,459,43 286,573.32 286,573.32 290,948.21 2,871,77 5,	Building Expense		,		1	, 000	•		•	•	12,606.94	12,606.94
13,239,47 2,871,77 5, 2,871,77 6, 2, 2,971,8 6, 2, 2,971,8 6, 2, 2,971,8 6, 2, 2,971,8 6, 2, 2,971,8 6, 2, 2,971,8 6, 2, 2,971,8 6, 2, 2,971,8 6, 2, 2,971,8 6, 2, 2,971,8 6, 2, 2,971,8 6, 2, 2,971,8 6, 2, 2,971,8 6, 2, 2,971,8 6, 2, 2,971,8 6, 2, 2,971,8 6, 2, 2,971,8 6,	Client Assistance/Program	٥	703 745 75		, 100	14,299.35	1	286,373.32	1	(290,924.82)	•	9,747.85
1,112,43 2,692,87	Computer Software		0.00		00.767,26	•		•	•	13,239.47	2,871.77	5,102,001.95
11,112.43 56,560,88 1,1944.29 1,1944.29 1,173.30 14,215.81 1,1944.29 1,1944.29 1,1944.29 1,1944.53 1,1944.29 1,1944.53 1,1944.53 1,1944.59 1,1944.59 1,1944.59 1,1944.59 1,1944.59 1,1944.59 1,1944.59 1,1944.29 1,1944.29 1,1944.29 1,1944.29 1,1944.29 1,1944.59 1,1944.59 1,1944.29 1,1944.29 1,1944.29 1,1944.29 1,1944.29 1,1944.59 1,1944.59 1,1944.29 1,194	Contractual		•		•	•	•	1	•	•	2,692.87	25,084.83
178.659.31 178.659.31 178.659.31 178.659.31 178.659.31 178.659.31 179.250 179.25	Depreciation Expense					•	ı	•	•	11,112.43	56,560.88	322,331.56
overments 6,558.17 2,115.89 1,944.29 4,752.50 14,215.81 1,944.29 1,944.29 1,944.29 1,941.58 1,941.58 1,941.58 1,941.58 1,941.58 1,941.58 1,941.58 1,941.58 1,941.58 1,941.58 1,941.58 1,941.58 1,941.58 1,941.58 1,941.58 1,941.58 1,941.69 1,941.58 1,941.69 1	Dues & Subscriptions		. .		•	•	•	1	•	178,659.31	•	178,659.31
In the control of the	Equipment & Improvement	ģ	1		' '	09 211 6				4,752.50	14,215.81	26,918.49
Jay 148 92 11,941.53 11,94	Indirect Cost		ı		6.558 17	2,113.09	1	1,944.29	•	•	16,160.53	344,666.84
11, 11, 11, 11, 11, 11, 11, 11, 11, 11,	In-Kind Expense		•		,		•	•	•	26.77		964,983.71
ance as a second of the second	Insurance		,		,	3 204 60	1	•			•	1,850,349.00
125,348.10 35,320.56 169.78 35,14 17,950.49 12,121.63 14,997.18 17,950.49 12,121.63 14,997.18 19,97.18 10,10,10,10,10,10,10,10,10,10,10,10,10,1	Interest Expense		•		,	90.72.0	•	•		34,748.92	11,941.53	105,537.38
ions 35,320.56 169.78 55.14 7,950.9 7,950.49 12,121.63 34,08 1,450.10 1,094.18 1,997	Materials		,		,	7,7	•	•	ļ	126,348.10	ı	137,314.03
35,320,56 169.78 55.14	Postage		,			•	•	•	ı	34.98	55.00	240,526.88
35,320.56 169.78 55.14	Printing & Publications		1			ı				799.55	14,450.10	37,310.56
ance 69.00 8.840.19 75.11 1,934.10 1,934.10 75.11 1,934.11 1,934.10 75.11 1,934.10 75.11 1,934.10 75.11 1,934.11 1,934.10 75.11 1,934.10 75.11 1,934.10 75.11 1,934.10 75.11 1,934.10 75.1	Professional Fees		35.320.56		160 78			1	1	1	4,997.18	8,917.65
1,934.10 1,934.10	Rent-Building					1.00	1	•	•	7,950.49	12,121.63	89,504.47
14,828.84 2,714.30 (25,925.34) 34,785.49 (5,542.28) 0.13 22,975.68 23,155.02 27,274.69 2,017.58 2,745.90 2,745.90 2916,534.81 106,737.53 8 8,840.19 291,615.52 27,274.89 291,615.52 27,274.89 291,615.52 27,274.89 291,615.52 27,725.86 23,155.02 27,745.90 27,745.90 2916,534.81 1,543.76 27,528.48 1,543.76 27,528.48 1,543.76 27,528.48 1,543.76 27,528.48 1,543.76 27,528.48 1,543.76 27,528.48 1,543.76 27,528.48 1,543.76 27,528.48 1,543.76 27,528.48 1,543.76 27,528.48 1,543.76 27,528.48 1,543.76 27,528.48 1,543.76 27,528.48 1,543.76 27,528.48 1,543.76 27,528.48 1,543.76 27,528.48 1,543.77 27,528.48 1,543	Repairs & Maintenance		,		,	00 09	ı	•	ı	75.11	1,934.10	316,800.31
8,840.19 5,606.52 27,274.69 339.00 3,20.00 2,20.00 2,0.13 2,0.13 10,164.68 14,828.84 2,714.30 (25,925.34) 34,785.49 (5,542.28) 0.13 22,975.68 23,155.02 27,745.90 156.07 25,925.34 1,543.78 es 916,534.81 106,737.53 34,785.49 291,615.52 0.13 261,255.72 964,983.71 19,	Supplies		1			9 246 00	•		•	4,170.05	12,917.38	185,770.84
295.80 10,164,68 2925.34) 34,785,49 (5,542.28) 0.13 22,975,68 23,155,02 17,225.86 1 156.07 156.72 291,615.52 0.13 22,975,68 1,543.76 19,451.24 1 16,534.81 106,737.53 34,785,49 291,615.52 0.13 261,255.72 964,983.71 19,48	Telephone		,		330 00	0,510,00	•	8,840.19		5,606.52	27,274.69	232,715.95
14,828.84 2,714.30 (25,925.34) 34,785.49 (5,542.28) 0.13 22,975.68 23,155.02 (49.52) 17,225.86 1 (49.52) 1	Training				00.500	•	•		•	2,631.63	10,164.68	81,865.94
14,828.84 2,714.30 (25,925.34) 34,785.49 (5,542.28) 0.13 22,975.68 23,155.02 (49.52) 17,225.86 1 156.07 156.07 291,615.52 0.13 22,975.68 23,155.02 17,225.86 1 156.07 234.64 7,451.24 1 156.07 25,34.81 106,737.53 34,785.49 291,615.52 0.13 261,255.72 964,983.71 19,48	College Classes		•			•		•		299.80	9,217.58	82,252.49
es <u>916,534,81</u> 106,737.53	Transfers To/From		14.828.84		271430	100 300	1 1 2			1	•	44,704.18
es <u>916,534,81</u> 106,737.53	Travel				2,717.30	(+0.525,52)	34,785.49	(5,542.28)	0.13	22,975.68	23,155.02	•
es <u>916,534.81 106,737.53</u> 34,785.49 291,615.52 0.13 261,255.72 964,983.71 19,	Utilities		•		00.00	1	1			(49.52)	17,225.86	190,995.91
es <u>916,534,81</u> 106,737.53 34,785,49 291,615.52 0.13 261,255,72 964,983.71 19,	Vehicle Expense		1		• •	156.07		,	•	324.64	7,451.24	165,639.32
34,785,49 291,015,52 0.13 261,255,72 964,983,71	Total Expenditures	I	916 534 81	-	A 737 E2	130.07				7,528.48	1,543.76	340,399.37
SS SS	Total Revenues Over	l	10,100,010	1	00,737,000		34,785.49	291,615.52	0.13	261,255.72	964,983.71	19,405,686.77
	(Under) Expenditures	67	,	66					;			

- 23 -

Delta Area Economic Opportunity Corporation Portageville, Missouri Combining Schedule of Revenues and Expenses

Program Apartments LLC Pradt 251 CrPM N/A	Allgeier Manor, LLC 251 N/A 83,559,52 83,559,52 884,437,53 5,515,54	0 0 0	\$ 8 953,806.00 96,709.93	Elimination Entries \$ (1.46,864.56) (1,129,501.49) (919,857.37) (2,196,283.42)	Organization Wide Total Total 175,712,014.43 175,361.59 217,357.86 120,357.86 120,346.90 25,399.99 74,355.44
tue - Federal \$ 23,230,32 tue - State tue - Other 1 i i i is tents tents and and and by and and by and compariso and compariso and compariso and compariso and compariso and and and and and and and an		97,278.38	96	[2]	1
uue - Federal \$ 23,230.32 uue - Other - income 50,311.00 is - income 28.65 inue - inue - anues 73,569.97 its - se - ense - flwarc - flwarc - inprovements - inprovements - inprovements - inse 2,565.00 inse 2,565.00	[*]	97,278.38	96	[2]	
tue - State tue - Other 11	883,559.52	i j	96	[2]	
tue - Other Income It Ins Ins Ins Ins Ins Ins Ins	883,559.52 898.01 898.01 5,515.54 17,287.30	97,278.38	95,806.00	(146,864.56) (1,129,561.49) (919,857.37) (2,196,283.42)	217,357.86 217,357.86 120,392.53 333,346.90 25,399.99 74,355.44
it toome it 50,3 is cents in me inue inue inue inue its we Alloiment se ense ance/Program Costs ithware ithware ithis ithmprovements inse 2,556	898.01	97,278.38	95,806.00	(146,864.56) (1,129,561.49) - (919,857.37) (2,196,283.42)	120,392.53 120,392.53 333,346.90 25,399.99 74,355.44
see criptions 11, 55 Expense	898.01 898.01 - 84,457,53 5,515.54 17,287,30	97,278.38	95,806.00	(146,864.56) (1,129,561.49) - (919,857.37) (2,196,283.42)	333,346.90 25,399.99 74,355.44
tents ce mue nuce nuce T3,55 4ges its ve Allotment se ense ance/Program Costs fftware 11,55 Expense 11,19 nrse 12,56	898.01	396.25 - 97,674.63	903.93	(146,864.56) (1,129,501.49) - (919,857.37) (2,196,283.42)	25,399.99 74,355.44
tents in me in uce in uce it is fages it is ve Allotment se ence Program Costs fluvare 11,55 Expense 11,57 Improvements nse 2,56	84,457.53	396.25 - - 97,674.63	96,709,93	(1,129,561,49) (1,129,561,49) (919,857,37) (2,196,283,42)	74,355.44
rages fages fits seense ance/Program Costs fitware fitmprovements fitmprovements fittins fitti	898.01	396.25	903.93	(1,129,301,49) (919,857,37) (2,196,283,42)	74,355.44
ages its realing ages its ve Allotment se ense ance/Program Costs frivare 11,55 Expense 11,99 criptions Improvements nse 2,56	5,515,54	97,674,63	96,709.93	(919,857.37)	
ages figs ages fits ve Allotment seense ance/Program Costs fitware fitware fitmprovements II,55 Expense II,99 criptions Improvements nse 2,55	5,515.54	97,674,63	96,709.93	(919,857.37) (2,196,283.42)	3,437.46
ages its ve Allotment seense ance/Program Costs fitware Expense criptions . Improvements	84,457.53 5,515.54 17,287.30	97,674,63	96,709,93	(919,857.37)	23,146.81
ages its ve Allotment se ense ance/Program Costs frware Expense criptions Improvements nse	5,515.54	97,674,63	96,709.93	(2,196,283.42)	930,491.63
ages its ve Allotment se ense ance/Program Costs ffware Expense criptions Improvements	5,515,54		1 1 1 1 1 1 1	•	17,615,304.64
fages its ve Allotment se ense ance/Program Costs fitware Expense criptions Improvements	5,515,54		(•	
Sosts	5,515,54			•	
stso	5,515.54				5,949,980.48
stso	5,515,54	1 1 1 1 1		•	2,241,573.31
Sosts	5,515,54		1 1 1	•	13,079.48
Sosts	5,515,54	1 r i	P 1		15,575.97
Osts	5,515.54	t i	1	1	87,871,77
Sosts	5,515.54	•		•	12,606.94
Oosts	5,515.54		,	•	9,747.85
·	17,287.30	6,766.02	4,697.54	٠	5,118,981.05
·	17,287.30	•	,	•	25,084.83
·	1. 11. 1.	15,694.70	20,400.00	,	387,296.31
c	11.950,11	19,677.11	13,077.10	1	241,054.45
c		,	•	•	26.918.49
c		•		(146,864.56)	197.802.28
c		1	1	(964,983.71)	
c	•	•		(919,857.37)	930.491.63
	7,619.00	8,887.00	7,619.00		132,227,38
	26,094.15	24,994.07	26.083.85	•	242 413 64
Materials	ı			•	240 526 88
Postage .	r	1	,		27,022,000
Printing & Publications	•	1	•	1	37,310.35
Professional Fees	•		•	•	6,917.05
Rent-Building .	•	•	•	(164 577 70)	7+.+06,99
Repairs & Maintenance 7,597.35	20.845.68	15.473.15	23 515 21	(01.110,101)	152,222.53
Supplies 324.14	1,102.37	2.203.75	3 363 65	•	233,202,23
Telephone 667.80	932.68	730.10	1,164 61	•	239,709.80
Training			10:10:17	•	82,301.13
College Classes	•		1	1	82,252.49
Transfers To/From	•		•	•	44,704.18
Travel	•		,		1
U	, ,			1	190,995.91
Vehicle Expense	4,109.18	6,204.93	4,915.19		183,416.80
- I	-			ı	340,399.37
Total Revenues Over	101,162.07	100,630.83	104,836.15	(2,196,283.42)	17,581,229.92
(Under) Expenditures \$ 8.372.45 \$	(16.704.54)	\$ 100 950 01	100 901 87	6	

Portageville, Missouri COMMUNITY SERVICES BLOCK GRANT PROGRAM GRANT NO. CSBG 03

For the Program Period October 1, 2008 to September 30, 2009 Schedule of Revenue and Expenses Compared with Budget

		0/01/2008 to	01/01/2009 to		Total
D :		12/31/2008	09/30/2009		Grant
Beginning CSBG Residual Receipts			*	\$	394,147.75
Revenue	ela.				
Grant Revenue-CSBG	\$	167,096.00	\$ 927,334.00		1,094,430.00
Contributions		469.94	304.40		774.34
Other Income		2,000.00	-		2,000.00
Total Revenue		169,565.94	927,638.40		1,097,204.34
Expenditures					
Personnel		102,060.92	359,219.55		461,280.47
Contract Services		866.47	20,819.70		23,241.57
Travel		3,397.23	21,629.79		25,027.02
Payment to/for Participants		2,160.00	2,832.54		4,992.54
Occupancy		13,551.01	43,535.38		57,086.39
Operating Expenses		12,643.35	65,290.03		76,377.98
Administrative Expenses		11,753.48	47,145.03		58,898.51
Subtotal of Operating Expense		146,432.46	560,472.02		706,904.48
Leveraging - HUD Operational Exp		4,097.57	70,155.28		74,252.85
Total Expenditures		150,530.03	630,627.30		781,157.33
Revenue over(under) Expense	\$	19,035.91	\$ 297,011.10		216.047.01
Ending CSBG Residuals	<u> </u>	15,000.51	Ψ 257,011.10	=	316,047.01 710,194.76
Strategy		ntract Amount	Units Provided		Revenue by Strategy
Community Coordination/Resource Developme	ent				
MAPS (Miss Co)	\$	45,000	4 units/\$11,250	\$	45,000
MAPS (New Madrid Co)		45,000	4 units/\$11,250		45,000
Step up to Leadership (New Madrid Co)		40,000	4 units/\$10,000		40,000
Step up to Leadership (Pem Co)		40,000	4 units/\$10,000		40,000
Green Collar Jobs		50,000	4 units/\$12,500		50,000
Through the Eyes of Poverty		45,000	4 units/\$11,250		45,000
Family Development					
A#2 Supp					
Intake Assesment Referral			13,540 units/\$28		270 100
Resource Distribution			938 units/\$25		379,120
Family Support			2,037 units/\$28		23,450
Making the Grade			1,815 units/\$50		57,036
Life Skills			•		90,750
Back to School Fair			1,203 units/\$25		30,075
Tax Preparation			8,049 units/\$25		201,225
Less Hanging Units			966 units/\$50		48,300
2000 Hanging Office				<u></u>	(526)
				\$	1,094,430

^{* -} Beginning balances have been changed to add back CSBG residuals previously reported in error.

Portageville, Missouri HEAD START PROGRAM GRANT NO. 07CH0974/44

For the Program Year Ended December 31, 2009 Schedule of Revenue and Expenses Compared with Budget

	,	BUDGET		A CODITAT	FA	ARIANCE - VORABLE
REVENUE	 1	BUDGEI		ACTUAL	(UNI	PAVORABLE)
Grant Revenue - Head Start	\$	7,616,485	\$	7,503,511	\$	(112,974)
Grantee's In-Kind Contributions	,	1,850,349	.,	1,850,349	Ψ	(112,577)
Program Income		3,000		3,000		_
TOTAL REVENUE		9,469,834		9,356,860		(112,974)
EXPENSES						
Direct Costs						
Personnel		4,011,504		3,884,379		127,125
Fringe Benefits		1,388,979		1,482,628		, (93,649)
Travel		11,855		92,523		(80,668)
Equipment		4,600		175,158		(170,558)
Supplies		87,333		105,307		(17,974)
Contractual		41,157		24,027		17,130
Other		1,392,985		1,047,034		345,951
Indirect Costs		681,072		695,455		(14,383)
Total Federal Expenses		7,619,485		7,506,511		112,974
Grantee's In-Kind Expenses						
Personnel and Supplies		1,850,349		1,850,349		-
TOTAL EXPENSES		9,469,834		9,356,860		112,974
REVENUE OVER (UNDER) EXPENSES	\$	-	\$	-	\$	_

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

Federal Agency and Organizational Element	2. Federal Grant or Other Id	dentifying Number Assigne	ed	OMB Approval	Page	e of
to Which Report is Submitted admin. for Youth, Family, & Children	By Federal Agency 07CH0974/44			No. 0348-0039	1	1
3. Recipient Organization (Name and complete add	Organization (Name and complete address, including ZIP code)			J	<u> </u>	pages
Delta Area Economic Opportunity Corpo	ration, 99 Skyview Rd	., Portageville MO 6	3873			
Employer Identification Number 43-0834206	5. Recipient Account Numb	er or Identifying Number	6. Final Report ☐ Yes ☑ No	7. Basis	Accre	ual
8. Funding/Grant Period (See instructions)	1	9. Period Covered by t	his Report	<u> </u>		
Fron: (Month, Day, Year) 1/1/2009	To: (Month, Day, Year) 12/1/2009	From: (Month, Day, 7/1/2009	Year)	To: (Month, Day 12/31/2009	/, Year)
10. Transactions:			ſ	111		
a. Total outlays		Previously Reported 4,617,472.98	This Period 4,736,386.66	Cumula		359.64
b. Refunds, rebates, etc.		_		1		
c. Program income used in accordance with the	e deduction alternative					0.00
d. Net outlays (Line a, less the sum of lines b	and c)	4,617,472.98	4,736,386.66	9.:	353.E	359.64
Recipient's share of net outlays, consisting of:						
e. Third party (in-kind) contributions		899,351.05	950,997.95	1,8	850,3	349.00
f. Other Federal awards authorized to be used						0.00
g. Program income used in accordance with the sharing alternative	e matching or cost					0.00
h. All other recipient outlays not shown on lines	e, forg					0.00
i. Total recipient share of net outlays (Sum of li.	nes e, f, g and h)	899,351.05	950,997.95	1,8	350,3	49.00
j. Federal share of net outlays (line d less line	")					
k. Total unliquidated obligations		3,718,121.93	3,785,388.71	7,5	503,5	10.64
I. Recipient's share of unliquidated obligations				•	112,9	74.36
m. Federal share of unliquidated obligations						
					112,9	74.36
n. Total Federal share (sum of lines j and m)				7,6	316,4	85.00
o. Total Federal funds authorized for this fundin	g period			7,6	 316,4	85.00
p. Unobligated balance of Federal funds (Line of	o minus line n)					0.00
Program income, consisting of:						
q. Disbursed program income shown on lines c				İ		
r. Disbursed program income using the additio	n alternative	,				
s. Undisbursed program income						
t. Total program income realized (Sum of lines	q, r and s)					0.00
a. Type of Rate (Place "X" in 11. Indirect ☑ Provision						
Expense b. Rate	c. Base	d. Total Amount	Final e. F	Fixed ederal Share		
13% 12. Remarks: Attach any explanations deemed n	5304279.97	695,454		-i		
governing legislation. Please see attached regarding unliquic		neo by rederal sponsorin	у аучнсу іп сотріїапсе	with		
13. Certification: I certify to the best of my know	wledge and belief that this r	eport is correct and com	plete and that all outla	ys and		
unliquidated obligations are for	r the purposes set forth in t	the award documents.	Telephone (Area code, n	umber and exter	sion) ·	
Adelia J. Barham Excutive Director			573-379-3851			
Signature of Authorized Certifying Official Collia Dana	<u>-·</u>		Dale Report Submitted March 30, 2010			
Draviana Edition (In-16)						

Previous Edition Usable

269-104

Standard Form 269 (Rev. 7-97)

Portageville, Missouri HEAD START PROGRAM GRANT NO. 07CH0974/44

For the Program Year Ended December 31, 2009 Reconciliation of Final Financial Report to Audited Financial Statements

	UNOBLIGATED BALANCE OF FEDERAL FUNDS		
Unobligated Balance of Federal Funds			
on Financial Status Report	\$	-	
Adjustments:			
Balance of Grant Funds Not Received to Carryover			
to Program Year Ending December 31, 2009	\$		

Grant No. G-08-16-2600-02

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF July 01, 2008 to June 30, 2009

ENERGY CENTER		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	261,017	Grant Income	261,017
Carry Over Funds	0	Carry Over Funds	0
Program Income	0	Program Income	0
Total Revenue	261,017	Total Revenue	261,017
Expenditures		Expenditures	
Administration	18,439	Administration	18,439
Program Operations	219,732	Program Operations	219,732
Insurance	5,850	Insurance	5,850
Training & Technical Assistance	12,733	Training & Technical Assistance	12,733
Other	4,263	Other	4,263
Total Expenditures	261,017	Total Expenditures	261,017
Ending Fund Balance	0	Ending Fund Balance	0

Grant No. G-08-16-2600-02

BEGINNING AGENCY FUND BALANCE		
(CARRY-OVER) (As of July 01)	\$	0
GRANT REVENUE (Funds received July 01 through June 30)		
(i unus received July OT through June 30)	\$	261,017
PROGRAM INCOME	\$	0
LESS EXPENDITURES		
(July 01 through June 30)	\$	261,017
AGENCY ENDING FUND BALANCE	\$	0
Ending Cash on Hand	\$	0
	Ψ	0
Ending Inventory	\$	0

Grant No. G-08-16-AMGAS-02

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF November 1, 2008 to October 31, 2009

ENERGY CENTER		SUBGRANTEE		
Beginning Fund Balance	0	Beginning Fund Balance		
Revenue		Revenue		
Grant Income	20,503	Grant Income	20,503	
Carry Over Funds	0	Carry Over Funds	0	
Program Income	0	Program Income	0	
Total Revenue	20,503	Total Revenue	20,503	
Expenditures		Expenditures		
Administration	1,025	Administration	1,025	
Program Operations	19,478	Program Operations	19,478	
Insurance	0	Insurance	0	
Financial Audit	0	Financial Audit	0	
Other	0	Other	0	
Total Expenditures	20,503	Total Expenditures	20,503	
Ending Fund Balance	0	Ending Fund Balance	0	

Grant No. G-08-16-AMGAS-02

BEGINNING AGENCY FUND BALANCE (CARRY-OVER) (As of February 15)	\$ 0
GRANT REVENUE (Funds received February 15 through October 31)	\$ 20,503
PROGRAM INCOME	\$ 0
LESS EXPENDITURES (February 15 through October 31)	\$ 20,503
AGENCY ENDING FUND BALANCE	\$ 0
Ending Cash on Hand	\$ 0
Ending Inventory	\$ 0

Grant No. G-08-16-AMUE2-02

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF November 1, 2008 to October 31, 2009

ENERGY CENTER	SUB	<u>GRANTEE</u>	
Beginning Fund Balance	0 Begir	Beginning Fund Balance	
Revenue	Reve	enue	
Grant Income 42,9	2 Gi	rant Income	42,922
Carry Over Funds) Ca	arry Over Funds	0
Program Income) Pr	ogram Income	0
Total Revenue 42,9	2 T o	otal Revenue	12,922
Expenditures	Expe	nditures	
Administration 2,1	Э А	dministration	2,146
Program Operations 40,7	; P	rogram Operations	10,776
Insurance) Ir	nsurance	0
Financial Audit) F	inancial Audit	0
Other) 0	ther	0
Total Expenditures 42,92	т.	otal Expenditures 4	2,922
Ending Fund Balance	Endir	ng Fund Balance	0

Grant No. G-08-16-AMUE2-02

(CARRY-OVER) (As of November 01)	\$ 0
GRANT REVENUE (Funds received November 01 through October 31)	\$ 42,922
PROGRAM INCOME	\$ 0
LESS EXPENDITURES (November 01 through October 31)	\$ 42,922
AGENCY ENDING FUND BALANCE	\$ 0
Ending Cash on Hand	\$ 0
Ending Inventory	\$ 0

Grant No. G-08-16-ATMOS-02

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF November 1, 2008 to October 31, 2009

	SUBGRANTEE	
0	Beginning Fund Balance	0
	Revenue	
57,245	Grant Income	57,245
0	Carry Over Funds	0
0	Program Income	0
57,245	Total Revenue	57,245
	Expenditures	
2,861	Administration	2,861
54,384	Program Operations	54,384
0	Insurance	0
0	Financial Audit	0
0	Other	0
57,245	Total Expenditures	57,245
0	Ending Fund Balance	0
	57,245 0 0 57,245 2,861 54,384 0 0 0	Revenue 57,245 Grant Income 0 Carry Over Funds 0 Program Income 57,245 Total Revenue Expenditures 2,861 Administration 54,384 Program Operations 0 Insurance 0 Financial Audit 0 Other 57,245 Total Expenditures

Grant No. G-08-16-ATMOS-02

(CARRY-OVER) (As of November 01)	\$ 0
GRANT REVENUE (Funds received November 01 through October 31)	\$ 57,245
PROGRAM INCOME	\$ 0
LESS EXPENDITURES November 01 through October 31)	\$ 57,245
AGENCY ENDING FUND BALANCE	\$ 0
Ending Cash on Hand	\$ 0
Ending Inventory	\$ 0

Grant No. G-08-16-LIHP-02

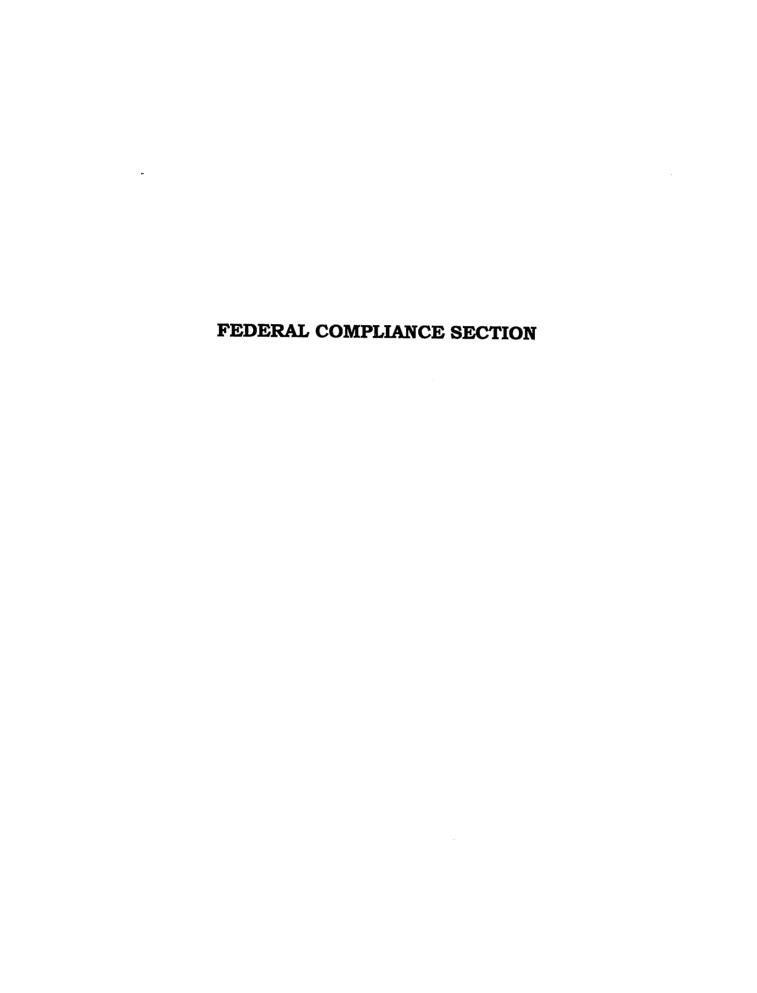
RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF December 15, 2008 to September 30, 2009

ENERGY CENTER		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	57,309	Grant Income	57,309
Carry Over Funds	0	Carry Over Funds	0
Program Income	0	Program Income	0
Total Revenue	57,309	Total Revenue	57,309
Expenditures		Expenditures	
Administration	2,350	Administration	2,350
Program Operations	54,959	Program Operations	54,959
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Other	0	Other	0
Total Expenditures	57,309	Total Expenditures	57,309
Ending Fund Balance	0	Ending Fund Balance	0

Grant No. G-08-16-LIHP-02

(CARRY-OVER) (As of December 15)		
(AS OF December 15)	\$	0
GRANT REVENUE (Funds received December 15 through September 30)	\$	57,309
· · · · · · · · · · · · · · · · · · ·	—	57,309
PROGRAM INCOME	\$_	0
LESS EXPENDITURES (December 15 through September 30)	\$	57,309
AGENCY ENDING FUND BALANCE	\$	0
Ending Cash on Hand	\$	0
Ending Inventory	\$	0



Delta Area Economic Opportunity Corporation
Portageville, Missouri
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2009

Federal Grantor/Pass-Through Grantor/Program Title		Pass - Through Identifying Number	CFDA #	Federal Expenditures	es
U.S. Department of Homeland Security Direct Programs: Emergency Food and Shelter Program Cluster Emergency Food and Shelter Program	9/30/2009	N/A	97.024	52.88 83.57	33,788.82
Emergency Food and Shelter Program Emergency Food and Shelter Program - ARRA Emergency Food and Shelter Program - ARRA	9/30/2010 9/30/2009 9/30/2010	N/A N/A N/A	97.024 97.114 97.114	4 0	40,669.68 5,940.30 23,657,93
Total U.S. Department of Homeland Security	, ' Total Em	Total Emergency Food and Shelter Program Cluster	er Program Cluster	104,056.73	56.73
U.S. Department of Health and Human Services Direct Programs: Head Start Cluster					
Head Start Head Start - ARRA	12/31/2010 9/30/2010	N/A N/A	93.600 93.708 	7,503,510.64	10.64
		101811	read Start Ciuster (M)	7,080,7	8.78
State of Missouri Department of Social Services - Family Support Division Low-Income Home Energy Assistance Program (ECIP) Low-Income Home Energy Assistance Program (ECIP) Low-Income Home Energy Assistance Program (WZN) 9/3	ort Division 9/30/2009 9/30/2010 9/30/2009	FFY09 LIHEAP FFY10 LIHEAP G-08-16-1.1HP-02	93.568 93.568 93.568	2,043,533.53	33.53 37.46
State of Missoniti Denortment of Coning Commission Commission			TOTAL 93.568 (M)	2,511,129.99	9.99
CSBG Cluster Community Services Block Grant-ARRA	0/2009	CSBG-03 93.569 CSBG-03 93.710 Fotal Community Services Block Grant Cluster (M)	93.569 93.710 ock Grant Cluster (M)_	927,334.00 310,159.00 1,237,493.00	74.00 9.00 3.00
State of Missouri Department of Health and Senior Services Breast and Cervical Cancer Early Detection Program Breast and Cervical Cancer Early Detection Program	6/29/2009 6/29/2010	ERS161-09054 DP000820-03	93.919 93.919	46,317.41	7.41
Missouri Family Health Council, Inc. Title X Family Planning Title X Family Planning	3/30/2009 3/30/2010	2009 Title X 2010 Title X	93.217 93.217 TOTAL 93.217	65,868.47 169,336.53 235,205.00	8.47 6.53 5.00
Total U.S. Department of Health and Human Services				11,745,054.02	4.02

Delta Area Economic Opportunity Corporation
Portageville, Missouri
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2009

Federal Grantor/Pass-Through Grantor/Program Title		Pass - Through Identifying Number	CFDA #	ú	Federal Expenditures
U.S. Department of Energy Pass-through Programs State of Missouri Department of Natural Resources					
Weatherization Assistance for Low-Income Individuals Weatherization Assistance for Low-Income Individuals	6/30/2009 6/30/2011	G-08-16-2600-02 G-09-16-2600-02	81.042	69	148,986.03 237.288.00
Weatherization Assistance for Low-Income Individuals - ARRA	3/31/2012	G-09-16-ARRA-02	81.042		395,286.73
Total W	eatherization A	Total Weatherization Assistance for Low-Income Individuals Cluster (M)	ividuals Cluster	(M)	781,560.76
Total U.S. Department of Energy	,			1	781,560.76
U.S. Department of Housing and Urban Development Direct Programs:					
Supportive Housing Program - Transitional Housing	10/31/2009	MO36B301019	14.235		116.466.27
Supportive Housing Program - Transitional Housing	10/31/2010	MO0082B7E060801	14.235		21,158,94
Supportive Housing Program - Permanent Housing	10/31/2009	MO36B301018	14.235		81,061.80
Supportive Housing Program - Permanent Housing	10/31/2010	MO0081B7E060801	14.235		21,154.10
Passed Through.			TOTAL 14.235		239,841.11
Missouri Housing Development Corporation					
HOME Repair Opportunity	12/31/2009	M-08-SG-29-0100	14.239	(M)	916,534.81
State of Missouri Department of Mental Health					
Shelter Plus Program	3/31/2009	ER0197-MO36C706016	14.238		34,322.00
Shelter Plus Program	3/31/2010	ER0197-MO0080C7P060801	14.238		87,082.00
State of Missouri Department of Social Services - Family Support Division	sion		TOTAL 14.238		121,404.00
Emergency Shelter Program	3/31/2010	ERO-164035	14.231		18,213.21
Total U.S. Department of Housing and Urban Development					1,295,993.13

Portageville, Missouri

Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2009

Federal Grantor/Pass-Through Grantor/Program Title		Pass - Through Identifying Number	CFDA #	Federal Expenditures
U.S. Department of Agriculture Direct Programs:				
Rural Rental Housing Loan-Scott City Apartments II	12/31/2009	N/A	10.415	\$ 292,061.10
Rural Renting Assistance Payments	12/31/2009	N/A	10.427	23,230.32
Passed-through: Passed through the Housing Assistance Council				
Rural Community Development Initiatve	12/31/2009	HAC 2009	10.446	4,382.36
State of Missouri Department of Health and Senior Services				
Child and Adult Care Food Program - Home Sponsor Program	9/30/2009	ERS46-09-1736	10.558	964,982.58
	9/30/2010	ERS46-10-1736	10.558	297,266.16
\sim	9/30/2009	ERS46-09-0024	10.558	343,545.62
Child and Adult Care Food Program - Center Reimbursement	9/30/2010	ERS46-10-0024	10.558	151,942.75
			TOTAL 10.558 (M)	1,757,737.11
Total U.S. Department of Agriculture			l	2,077,410.89
Total Expenditures of Federal Awards			•	
			e	10,004,075.53

NOTE A -- BASIS OF PRESENTATION

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

(M) = Major Program

JARRED, GILMORE & PHILLIPS, PA

Certified Public Accountants

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors Delta Area Economic Opportunity Corporation Portageville, Missouri

We have audited the financial statements of Delta Area Economic Opportunity Corporation as of and for the year ended December 31, 2009, and have issued our report thereon dated September 29, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Delta Area Economic Opportunity Corporation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Delta Area Economic Opportunity Corporation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to indentify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed in the accompanying schedule of findings and question costs, we identified certain deficiencies in internal control over financial reporting that we consider to material weaknesses.

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 misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal controls 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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. See findings 2009-1 and 2009-2.

Compliance and Other Matters

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

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

JARRED, GILMORE & PHILLIPS, PA Certified Public Accountants

Jarred, Gienow: Millips, Po

September 29, 2010 Chanute, Kansas

JARRED, GILMORE & PHILLIPS, PA

Certified Public Accountants

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

Board of Directors Delta Area Economic Opportunity Corporation Portageville, Missouri

Compliance

We have audited Delta Area Economic Opportunity Corporation's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a material and direct effect on each of Delta, Area Economic Opportunity Corporation's major federal programs for the year ended December 31, 2009. Delta Area Economic Opportunity Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Delta Area Economic Opportunity Corporation's management. Our responsibility is to express an opinion on Delta Area Economic Opportunity Corporation's compliance based on our audit.

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

As described in item 2009-03 in the accompanying schedule of findings and questioned costs, Delta Area Economic Opportunity Corporation did not comply with requirements regarding minimum program requirements that are applicable to its U.S. Department of Energy, Weatherization Assistance for Low Income Persons, and its U.S. Department of Health and Human Services, Low-Income Home Energy Assistance Program. Compliance with such requirements is necessary, in our opinion, for Delta Area Economic Opportunity Corporation to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, Delta Area Opportunity Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended December 31, 2009.

Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore. there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal controls over compliance that we consider to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questions costs as item 2009-03 to be a material weakness.

Delta Area Opportunity Corporation's responses to the finding described in our audit are described in the accompanying corrective action plan. We did not audit Delta Area Opportunity Corporation's responses and, accordingly, we express no opinion on the responses.

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

> JARRED, GILMORE & PHILLIPS, PA Certified Public Accountants

Jarred, Gienow: Antigo, Po

September 29, 2010 Chanute, Kansas

Portageville, Missouri

Schedule of Findings and Questioned Costs For the Year Ended December 31, 2009

I.

SUMMARY OF AUDITOR'S RESULTS				
Financial Statements:				
The auditors' report expresses a qualified opinion	on the	conso	lidatad	financial
statements of Delta Area Economic Opportunity Corporate	ion.	COHSO	nuateu	manciai
Internal Control over Financial Reporting:				
Material weakness(es) identified?	X	Yes		Nο
Significant deficiencies identified that are not				
considered to be a material weaknesses?		Yes	X	No
Noncompliance or other matters required to be				
reported under Government Auditing Standards		Yes	X	No
Federal Awards:				
Internal control over major programs:				
	X	Yes		No
Significant deficiencies identified that are not		, 103		140
considered to be a material weaknesses?		Yes	X	No
The auditors' report on compliance for the major federal Economic Opportunity Corporation expresses a qualified of Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of	award pinion.	orogran	is for D	elta Area
OMB Circular A-133? Identification of major programs:	<u>X</u>	Yes		No
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Head Start Cluster	•			
Head Start	CEDA	02.600		
Head Start – ARRA		93.600		
Low-Income Home Energy Assistance ProgramCFDA 93	CFDA 2 560	93.700)	
Community Services Block Grant Cluster	0.000			
Community Services Block Grant	CEDA	93.569	1	
Community Services Block Grant – ARRA		93.710		
U.S. DEPARTMENT OF ENERGY	CrDA	93.710	,	
Weatherization Assistance for Low-Income Individuals	CEDA	81.042	1	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELO	PMENT	01.012	,	
HOME Repair Opportunity		14.239)	
U.S. DEPARTMENT OF AGRICULTURE				
Child and Adult Care Food Program	CFDA	10.558	;	
The threshold for distinguishing Types A and B programs v	vas \$480	0,122.2	7.	
Auditee qualified as a low risk auditee?		Yes	X	No

Portageville, Missouri

Schedule of Findings and Questioned Costs For the Year Ended December 31, 2009

II. FINDINGS - FINANCIAL STATEMENT AUDIT

Finding 2009-01 - Bank Reconciliations

Criteria:

Internal controls should be in place that provide reasonable assurance that financial systems provide records for proper accountability for all funds and other assets of the Organization.

Condition:

Bank statements were not reconciled timely to the general ledger. Not reconciling the bank accounts on a monthly basis could result in errors or other problems occurring that might not be recognized and resolved on a timely basis. Management and the Board of Directors may be relying on inaccurate financial reports in making decisions that affect the Organization.

Context:

During fieldwork for the audit for the year ended December 31, 2009, it was noted that during the year the Organization had obtained outside consultants to prepare the bank reconciliations. Then, during our testing of bank reconciliations, we noted the bank reconciliations still did not reconcile and not all identified reconciling items were recorded by the Organization.

Effect:

The deficiencies in the design and operation of the internal controls in this area could adversely affect the recording, processing, summarization, and reporting of financial data if actual cash bank balances are not reconciled to the cash balances in the general ledger at the end of each month on a timely basis.

Cause:

The Organization did not have adequate staff properly trained to complete the necessary timely reconciliations.

Recommendation:

Timely preparation of complete and accurate bank reconciliations is a key to maintaining adequate internal controls over both cash receipts and cash disbursements. The Organization's general ledger should be adjusted to match with the audit at December 31, 2009, and proceed forward in implementing this recommendation on a monthly basis.

*Views of responsible officials and planned corrective action:*See the Corrective Action Plan on page 50-51 of the current year audit.

Portageville, Missouri

Schedule of Findings and Questioned Costs For the Year Ended December 31, 2009

II. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

Finding 2009-02 - Improper Classification of Transactions

Criteria:

Internal controls should be in place that provide reasonable assurance that financial systems generate records for proper accountability for all funds and other assets of the Organization.

Condition:

Reconciliations of balance sheet accounts found transactions that were improperly classified and/or not recorded at all. These balance sheet account reconciliations resulted in material amounts of general ledger adjustments posted after year end and through the date of the audit report.

Context:

The Organization could have been required to pay for expenses out of local funds that had not been properly charged to reimbursable grant programs.

Effect:

The deficiencies in the design and operation of the internal controls in this area could adversely affect the recording, processing, summarization, and reporting of financial data if expenses are not properly recorded in the general ledger when the expense is incurred.

Cause:

The Organization did not have adequate staff properly trained in the area of financial statement preparation and review.

Recommendation:

Additional training for staff is needed in the area of financial statement preparation and use of the general ledger software.

Views of responsible officials and planned corrective action:

See the Corrective Action Plan on page 50-51 of the current year audit.

Portageville, Missouri

Schedule of Findings and Questioned Costs For the Year Ended December 31, 2009

III. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

Finding: 2009-03 - Weatherization Client Files

U.S. DEPARTMENT OF ENERGY

Weatherization Assistance for Low Income Persons – CFDA 81.042

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Low-Income Home Energy Assistance Program - CFDA 93.568

Criteria:

DOE requires each grantee to maintain complete and accurate accounts and other records for the program in accordance with DOE program requirements, in a manner that permits a speedy and effective audit to support amounts paid for weatherization. (10 CFR section 440.16).

Condition:

During our testing, it was noted that the Organization had not maintained records that included proper documentation of heating system information, support for ownership of the property, and files contained incomplete initial inspections and incomplete final inspections.

Effect:

The Organization did not meet program file requirements as the weatherization files did not contain the required documentation. As a result funds could be determined to be questioned and have to be returned to the grantor with the use of local funds.

Cause:

The Organization lacked proper internal controls to be able to handle the large influx of funds for weatherization over client files and the errors were not detected.

Recommendation:

Policies and procedures should be written to provide internal control over client files. We recommend the Organization establish a review process, such as sampling a portion of each population of client files, to ensure all proper documentation is on file and up to date.

*Views of responsible officials and planned corrective action:*See the Corrective Action Plan on page 50-51 of the current year audit.

Portageville, Missouri

Summary Schedule of Prior Audit Findings For the Year Ended December 31, 2009

Period Year Ended/Findings:

Finding 2008-01 - Bank Reconciliations

Condition:

Bank statements were not reconciled timely to the general ledger. Not reconciling the bank accounts on a monthly basis could result in errors or other problems occurring that might not be recognized and resolved on a timely basis. Management and the Board of Directors may be relying on inaccurate financial reports in making decisions that affect the Organization.

Status:

This is a repeat finding, see finding 2009-01.

Finding 2008-02 – Improper Classification of Transactions

Condition:

Transactions were improperly classified and/or not recorded at all. Revenues and expenses were not charged to the correct programs, resulting in a material amount of recommended audit adjustments.

Status:

This is a repeat finding, see finding 2009-02.

Finding 2008-03 - Obligation of LIHEAP funds

Condition:

During our fieldwork it was noted during the year ended December 31, 2008, there was a breakdown of internal controls and the Organization over obligated LIHEAP funds.

Status.

The Organization has implemented policies and procedures to ensure that obligation reporting and review processes are completed and only proper obligations are done by the Organization.

Corrective Action Plan

September 29, 2010

Cognizant or Oversight Agency for Audit

Delta Area Economic Opportunity Corporation respectfully submits the following corrective action plan for the year ended December 31, 2009.

Name and address of independent public accounting firm: Jarred, Gilmore & Phillips, PA, P.O. Box 779, 1815 S Santa Fe, Chanute, Kansas 66720.

Audit period: Year ended December 31, 2009.

The findings from the September 29, 2010 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule of findings and questioned costs.

Finding 2009-01 - Bank Reconciliations

Recommendation:

Timely preparation of complete and accurate bank reconciliations is a key to maintaining adequate internal controls over both cash receipts and cash disbursements. The Organization's general ledger should be adjusted to match with the audit at December 31, 2009, and proceed forward in implementing this recommendation on a monthly basis.

Action: Taken:

We concur with the recommendation and have increased chief financial officer training in the area of fiscal oversight. We have also hired an outside consultant to review the general ledger on a quarterly basis as an additional internal control over financial reporting and we have brought in an outside consultant to review fiscal processes. Several recommendations are being implemented to increase the efficiency of the fiscal department including trying to identify an outside mentor from a similar entity who could provide additional support to the fiscal officer.

Finding 2009-02 - Improper Classification of Transactions

Recommendation:

Additional training for staff is needed in the area of financial statement preparation and use of the general ledger software.

Action Taken:

We concur with the recommendation. Since the beginning of the current fiscal year, fiscal staff has completed additional MIP training, training on financial statements, other internal training, and additional, ongoing training is being planned. Outside consultants as well as internal personnel have been involved in delivering the training. A review of fiscal processes by an outside consulting firm, Wipfli, has identified several instruments that can be used to increase the efficiency of fiscal staff and decrease the opportunity for making errors in recording transactions. These instruments are currently being used where the agency already had access to these instruments. In those cases where other software programs have been recommended, the organization is in process of reviewing available programs and analyzing the cost effectiveness of the recommendation. In addition, the organization is using an outside consultant to review the general ledger as an additional internal control.

Corrective Action Plan

Finding 2008-03 - Weatherization Client Files

Recommendation:

Policies and procedures should be written to provide internal control over client files. We recommend the Organization establish a review process, such as sampling a portion of each population of client files, to ensure all proper documentation is on file and up to date.

Action Taken:

We concur with the recommendation and since year end have received monitoring and technical assistance visits from both the Missouri DNR office and a contractor for the DOE OIG office. As a result, the following corrective actions have been taken:

- 1) Staff positions that have been replaced and additional positions that have been filled since the first of the year have been filled with individuals with more specialized skills in using checks and balances to monitor and assure proper paperwork is being completed.
- 2) Staff is being cross-trained so that more than one individual knows procedural protocols.
- 3) A new organizational system and a checklist system have been adopted for client files that enables easier tracking of contract compliance. This new format has been reviewed by both Missouri DNR and DOE OIG contractor personnel.
- 4) A new tracking system is being used to track labor costs for each home that more accurately reflects actual expenses per home. This has also been reviewed by both Missouri DNR and DOE OIG contractor personnel.
- 5) Extensive training is being pursued for the staff involved with weatherization paperwork.
- 6) The policy and procedures governing the day-to-day working of the weatherization office is being amended to add a more extensive review process for files.

If the Oversight Agency for Audit has questions regarding this plan, please call Adelia J. Barham, Executive Director, at (573) 379-3851 EXT. 219.

Sincerely,

Delta Area Economic Opportunity Corporation

Delta Area Economic Opportunity Corporation