Portageville, Missouri

Independent Auditors' Report and Consolidated Financial Statements with Supplemental Information

For the Year Ended December 31, 2013

Portageville, Missouri

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Portageville, 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

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Delta Area Economic Opportunity Corporation (a nonprofit organization), which comprise the consolidated statement of financial position as of December 31, 2013, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Basis for Qualified Opinion

The financial statements of Scott City Apartments, LLC and Allgeier Manor 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 3.45%, 0.98%, and 2.30% of the assets, net assets, and revenues, respectively.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, 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, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The combining schedule of activities (presented on pages 19-24) is prepared for additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplemental schedules (presented on pages 25-40) are presented for purposes of additional analysis as required by grantors and are not a required part of the consolidated financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements, and accordingly, we express no opinion on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated August 15, 2014, 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 and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Delta Area Economic Opportunity Corporation's internal control over financial reporting and compliance.

JARRED, GILMORE & PHILLIPS, PA

Jarred, Gilnow : Anieigo, Po

Certified Public Accountants

August 15, 2014 Chanute, Kansas

Portageville, Missouri Consolidated Statement of Financial Position December 31, 2013

ASSETS

Current Assets	
Cash in Bank - Cash and Cash Equivalents	\$ 1,594,044.76
Grant and Contracts Receivable, Net	1,328,951.36
Prepaid Expenses	198,057.51
Inventory	 25,390.28
Total Current Assets	 3,146,443.91
Capital Assets, Net	4,748,175.52
Restricted Cash from USDA Debt Service Reserve	 127,862.32
TOTAL ASSETS	 8,022,481.75
LIABILITIES AND NET ASSETS	
Liabilities	
Current Liabilities	
Accounts Payable	\$ 429,399.55
Accrued Annual Leave	78,747.89
Accrued Payroll and Withholdings	405,393.22
Refundable Grant Advances	656,376.50
Due to Grantor	-
Accrued Interest	14,178.97
Current Portion of Long-Term Debt	93,122.07
Total Current Liabilities	 1,677,218.20
Long-Term Liabilities	
Notes Payable	2,284,576.38
Less: Current Portion	(93,122.07)
Total Long-Term Liabilities	2,191,454.31
TOTAL LIABILITIES	 3,868,672.51
Net Assets	
Unrestricted Net Assets	4,004,746.77
Temporarily Restricted Net Assets	 149,062.47
TOTAL NET ASSETS	 4,153,809.24
TOTAL LIABILITIES AND NET ASSETS	\$ 8,022,481.75

The accompanying notes are an integral part of the financial statements

Portageville, Missouri Consolidated Statement of Activities For the Year Ended December 31, 2013

CHANGES IN NET ASSETS		
Unrestricted Net Assets		
Revenues and Gains		
Contributions	ф	15 401 040 00
Program Fee Income	\$	15,431,840.83
Housing Rent		126,710.64
Reimbursements		237,548.60
Other Income		59,483.90
Interest Income		140,504.80
Gain (Loss) on Sale of Assets		3,160.27
Total Revenues and Gains		184,089.31
Expenses		16,183,338.35
Program Services		
Early Childhood		10 796 956 74
Community Services		10,786,856.74 980,029.64
Weatherization Services		341,022.67
Energy Assistance		
Family Planning		1,429,359.49 129.11
Emergency Services		223,181.19
Housing Services		1,464,999.61
Supporting Activities		1,704,999.01
Management and General		1,160,725.66
Fundraising		
Total Expenses		90,532.25
Net Assets Released From Restrictions		16,476,836.36
through Satisfaction of Program Restrictions		255 466 00
Increase (Decrease) in Unrestricted Net Assets		355,466.20
Temporarily Restricted Net Assets		61,968.19
Contributions		00E 017 11
Other Income		295,017.11
Interest Income	,	57,524.56
Net Assets Released From Restrictions		83.30
Through Satisfaction of Program Restrictions		(255.466.00)
Increase (Decrease) in Temporarily Restricted Net Assets		(355,466.20)
		(2,841.23)
Increase (Decrease) in Net Assets		59,126.96
Net Assets - Beginning of the Year		4,094,682.28
Net Assets - End of the Year	\$	4,153,809.24

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, 2013

								•			
				Program Services					Supporting Activities	Activities	
		Community	Weatherization	Energy	Family	Emergency	Housing	Total	Management		Total Organization
	Early Childhood	Services	Services	Assistance	Planning	Services	Services	Program Services	and General	Fundraising	Services
Salaries & Wages	\$ 4.628.839.53	\$ 454,387.97	\$ 48,677.03	\$ 161,807.72 \$,	\$ 138,920.76 \$	180,913.72	\$ 5,613,546,73	\$ 484,015.01	\$ 38,205.44	\$ 6,135,767.18
Fringe Benefits	1.800.164.79	206,611,32	18,058.68	60,905,24	91.00	44,131.71	129,382.63	2,259,345.37	219,878.29	17,355.96	2,496,579.62
Advertising	8,525.05	891.30	,		,	475.25	1,153.83	11,045.43	3,224.52	254.53	14,524.48
Board Expense	1	,	•	1	•	•	1	•	6,549.60	516.99	7,066.59
Building Acquisition &											
Renovation	180,146.34	1	ı	•		1	•	180,146.34	1	İ	180,146.34
Client Assistance &											
Program Costs	1,558,384.29	116,964.23	189,275.54	1,158,126,58	1	5,507.67	800,588.30	3,828,846.61	5,955.54	i	3,834,802.15
Computer Software		434.88		ı			495.00	956.88	439.32	34.68	1,403.88
Contractual	76,120.15	81,427.73	3,577.90	1,172.87	1	421.80	89,506.78	252,227.23	22,525.21	1,778.01	276,530.45
Depreciation Expense	191,726.61	4,140.00	55,554.40	•	ı		50,468.14	301,889.15	84,201.63	6,646.41	392,737.19
Dues & Subscriptions	11,491.98	250.50	300.00		,	22.00	,	12,064.48	14,216.36	1,122.16	27,403.00
Equipment	89,684.01	2,668.02	373.52	543.22	•	,	1,547.79	94,816.56	3,848.81	303.80	98,969.17
Insurance	58,658.67	6,350.53	2,247.98	5,686.30	,	1,004.00	22,499.07	96,446.55	41,686.54	3,290.50	141,423.59
Interest Expense			1	•	,	•	70,323.00	70,323.00	82,958.49	6,548.28	159,829.77
Materials	,	15.00	,	•			1.56	16.56	38,927.75	3,072.74	42,017.05
Postage	6,905,52	985,33	726.73	2,336.92	•	184.20	1,833.03	12,971.73	7,840.15		20,811.88
Printing & Publications	3,134.06	80.00	,	6,000.00	ı		,	9,214.06	881.89	19.69	10,165,56
Professional Fees	23,690.58	1,298.27	1,429.67	3,938.38	38.11	498.79	17,022.62	47,916,42	4,445.39	350.89	52,712.70
Rent	1,030,642.54	1,848.00		924.00		,	1,056.00	1,034,470.54	5,425.72	428.28	1,040,324.54
Repairs & Maintenance	17,081.28	8,931,38	2,405.95	2,458,01	1	3,355.84	32,618.27	66,850.73	5,345.15	421.92	72,617.80
Supplies	326,652.33	39,355.85	1,117.17	13,478.22	,	3,109.89	10,361.23	394,074.69	22,820.67	1,801.34	418,696.70
Telephone	46,737.58	6,473,21	887,38	4,703.28	•	4,223.85	5,314.64	68,339.94	5,784.07	456.56	74,580.57
Training	81,918,59	2,830,16	1,625.00	350.92	•	596,12	1,992.72	89,313.51	7,421.85	585.84	97,321.20
College Classes	66,558,03	1	•	ı	1	•	1	66,558.03	i	1	66,558.03
Travel	125,117.82	11,830.27	1,867.63	616.55	1	3,076.12	5,400.15	147,908.54	26,332.09	2,078.51	176,319.14
Utilities	184,311,68	5,315.95	5,557.84	4,077.77	•	10,786.70	18,673.41	228,723,35	10,896.98	860.15	240,480.48
Vehicle Expense	270,120.31	25,428.89	6,680.95	2,233.51	,	6,768.20	11,336.21	322,568.07	52,304.72	4,128.64	379,001.43
Bad Debt Expense	1		659.30	1	•	•	•	659.30	•	ı	659.30
Miscellaneous Expense	245.00	1,510.85	,	, 	1		12,511.51	14,365.65	2,799.91	221.01	17,386.57
Total Expenses	\$10,786,856.74 \$ 980,029.64	\$ 980,029.64	\$ 341,022.67	\$1,429,359.49 \$	129.11	\$ 223,181.19 \$	\$ 1,464,999.61	\$ 15,225,578.45	\$ 1,160,725.66	\$ 90,532.25	\$ 16,476,836.36

The accompanying notes are an integral part of the financial statements

Portageville, Missouri Consolidated Statement of Cash Flows For the Year Ended December 31, 2013

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$	E0 106 06
Adjustments to Reconcile Change in Net Assets to Net Cash Used in	Ψ	59,126.96
Operating Activities		
Depreciation Expense		200 727 10
(Gain) Loss of Sale of Assets		392,737.19
(Increase) Decrease in Grant and Contracts Receivable		(184,089.31) 148,421.55
(Increase) Decrease in Prepaid Expense		(396.29)
(Increase) Decrease in Inventory		40,803.04
Increase (Decrease) in Accounts Payable		(32,852.21)
Increase (Decrease) in Accrued Annual Leave		6,664.80
Increase (Decrease) in Accrued Payroll Withholdings		105,431.11
Increase (Decrease) in Refundable Grant Advances		(49,834.01)
Increase (Decrease) in Due to Grantor		(2,313.86)
Increase (Decrease) in Accrued Interest		(39,591.36)
		(09,091.30)
Net Cash Provided by (Used in) Operating Activities		444,107.61
		444,107.01
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for Purchase of Capital Assets		(247,071.22)
Proceeds from the Sale of Capital Assets		51,732.47
Payments to USDA Debt Service Reserve		(17,505.17)
		(-1)0001217
Net Cash Provided by (Used in) Investing Activities		(212,843.92)
		<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal Payments on Long-Term Debt		(164,254.30)
		(10.,201,00)
Net Cash Provided by (Used in) Financing Activities		(164,254.30)
		(10 1,20 1.00)
Net Increase (Decrease) in Cash and Cash Equivalents		67,009.39
		11,712,00
Cash and Cash Equivalents, Beginning of the Year		1,527,035,37
Cash and Cash Equivalents, End of the Year	\$	1,594,044.76
		
Supplemental Information:		
Cash Paid for Interest	\$	199,270.47

The accompanying notes are an integral part of the financial statements

Portageville, Missouri Notes to the Consolidated Financial Statements December 31, 2013

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 and Allgeier Manor, a 48 Unit apartment complex located in Aurora, Missouri, which are both 100% owned affiliated organizations.

DACDC is the general partner for the twenty nine limited partnerships established to provide affordable housing for low income individuals. DACDC did not have any activity for the year ended December 31, 2013.

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. Expenses are broken down by program services. The following is a description of the program services:

<u>Early Childhood Development</u> - Provides educational, nutritional, health, social and special services to children of low-income families.

<u>Community Services</u> – Community services programs strive to reduce poverty and empower low-income families to become self-sufficient.

<u>Weatherization Services</u> – Provides services to help low-income people improve residential energy efficiency.

<u>Energy Assistance</u> – Provides utility assistance to low-income individuals to assist them with energy bills, this could be gas, electric, Propane, etc.

Emergency Services – Provides emergency shelter for up to 90 days and is equipped with a bed size for a maximum of 18 occupants.

<u>Housing Services</u> - Provides rental assistance to help low-income families afford decent, safe, and sanitary rental housing.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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).

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 \$2,595,586.41, 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets (Continued)

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.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. 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, 2013.

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). The Organization is no longer subject to examination by tax authorities for years before December 31, 2010.

In-Kind Goods/Services

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

Allocated Costs

The Organization allocates its expenses on a functional basis among its various programs and support 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. <u>CONCENTRATION OF CREDIT RISK</u>

At year-end, the Organization's carrying amount of deposits including the USDA restricted cash was \$1,713,557.08. The bank balance was held by two banks resulting in a concentration of credit risk. The bank balance was \$1,947,641.63. Of the bank balance, \$317,975.20 was covered by FDIC insurance, \$1,629,666.43 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, 2013, consist of amounts due under the following programs, net of allowances for uncollectible amounts:

Community Services Block Grant	\$	61,997.27
DOE/Weatherization Grant	Ψ	5,124.70
DOE/LIHEAP		3,178.37
Ameren UE		211.69
Ameren UE II		15,015.38
Atmos		542.12
BRAVE - DVSS Federal Grant		
BRAVE - DVSS State Grant		7,560.00 20,100.00
BRAVE - SSVF State Grant		•
HUD-SHP Transitional Housing Grant		19,192.79
HUD-SHP Permanent Housing Grant		31,066.03
MHTF - Rental Assistance Grant		33,511.37
USDA/CCFP Grant		32,965.54
Head Start - USDA		87,355.15
Head Start Grant		21,280.70
Early Head Start Subsidy Program		725,504.69
MIECHV EHS Grant		594.64
SMAAA Navigator		113,013.00
DRA MO Bootheel Local Food Initiative		1,038.64
		12,073.32
Housing Unrestricted		111,680.76
Bootheel Home Repair		25,175.40
Employee Advances		769.80

\$1,328,951.36

All grant and contracts receivable at December 31, 2013, are considered collectible. Accordingly, the allowance for uncollectibility is zero.

5. **INVENTORY**

Inventory consists of the following at December 31, 2013:

Work in Progress

25,390.28

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

6. <u>CAPITAL ASSETS</u>

Following are the changes in capital assets for the year ended December 31, 2013:

AGENCY:	1	Balance 2/31/2012		Additions	R	etirements		Balance 12/31/2013
Capital Assets								
Land	\$	236,705.75	\$	-	\$	-	\$	236,705.75
Buildings and Improvements		4,441,080.94		11,200.00		_	•	4,452,280.94
Equipment		343,187.41		5,286.00		_		348,473.41
Vehicles		2,264,819.46		197,262.00		99,867.00		2,362,214.46
Total Capital Assets		7,285,793.56		213,748.00	_	99,867.00		7,399,674.56
Accumulated Depreciation		.,200,730.00	_	220,1 10.00		22,001.00	_	1,099,014.00
Buildings and Improvements		(641,440.64)		(116,504.19)				(757 044 92)
Equipment		(208,673.71)		(32,112.23)		-		(757,944.83)
Vehicles	,	1,761,658.66)				(00.967.00)		(240,785.94)
Total Accumulated Depreciation			_	(200,164.51)		(99,867.00)		(1,861,956.17)
Total Accumulated Depreciation	_	2,611,773.01)		(348,780.93)		(99,867.00)	_	(2,860,686.94)
Total Net Capital Assets	\$	4,674,020.55	\$	(135,032.93)	\$	<u>-</u>	_\$_	4,538,987.62
		Balance						Balance
SCOTT CITY:	1	2/31/2012		Additions	R	etirements	_	12/31/2013
Capital Assets								
Land	\$	23,650.00	\$	=	\$	-	\$	23,650.00
Buildings and Improvements		221,187.08		-		-		221,187.08
Equipment		48,337.16		26,112.75		-		74,449.91
Total Capital Assets		293,174.24		26,112.75		-		319,286.99
Accumulated Depreciation		(94,220.71)		(15,878.38)		_	_	(110,099.09)
Total Net Capital Assets	\$	198,953.53	\$	10,234.37	\$	-	<u>\$</u>	209,187.90
Total Net Capital Assets	\$	***	\$	10,234.37	\$	-	\$	
		Balance	\$				\$	Balance
ALLGEIER:		***	\$	10,234.37 Additions		- Retirements	<u>\$</u>	
ALLGEIER: Capital Assets	1	Balance 2/31/2012					\$	Balance
ALLGEIER: Capital Assets Land		Balance 2/31/2012 24,000.00	\$			24,000.00	<u>\$</u>	Balance
ALLGEIER: Capital Assets Land Buildings and Improvements	1	Balance 2/31/2012 24,000.00 936,503.65		Additions - -		24,000.00 936,503.65	<u>\$</u>	Balance
ALLGEIER: Capital Assets Land Buildings and Improvements Equipment	1	Balance 2/31/2012 24,000.00 936,503.65 100,484.53		Additions	F	24,000.00 936,503.65 107,695.00	<u>\$</u>	Balance
ALLGEIER: Capital Assets Land Buildings and Improvements Equipment Total Capital Assets	1	Balance 2/31/2012 24,000.00 936,503.65 100,484.53 1,060,988.18		Additions 7,210.47 7,210.47	F	24,000.00 936,503.65 107,695.00 1,068,198.65	<u>\$</u>	Balance
ALLGEIER: Capital Assets Land Buildings and Improvements Equipment	1	Balance 2/31/2012 24,000.00 936,503.65 100,484.53		Additions	F	24,000.00 936,503.65 107,695.00	<u>\$</u>	Balance
ALLGEIER: Capital Assets Land Buildings and Improvements Equipment Total Capital Assets	1	Balance 2/31/2012 24,000.00 936,503.65 100,484.53 1,060,988.18		Additions 7,210.47 7,210.47	F	24,000.00 936,503.65 107,695.00 1,068,198.65	\$	Balance
ALLGEIER: Capital Assets Land Buildings and Improvements Equipment Total Capital Assets Accumulated Depreciation	\$	Balance 2/31/2012 24,000.00 936,503.65 100,484.53 1,060,988.18 (150,082.83)	\$	7,210.47 7,210.47 (28,077.88)	\$	24,000.00 936,503.65 107,695.00 1,068,198.65 (178,160.71)		Balance 12/31/2013 - - - - -
ALLGEIER: Capital Assets Land Buildings and Improvements Equipment Total Capital Assets Accumulated Depreciation Total Net Capital Assets	\$	Balance 2/31/2012 24,000.00 936,503.65 100,484.53 1,060,988.18 (150,082.83) 910,905.35 Balance	\$	7,210.47 7,210.47 7,210.47 (28,077.88) (20,867.41)	\$	24,000.00 936,503.65 107,695.00 1,068,198.65 (178,160.71) 890,037.94		Balance 12/31/2013
ALLGEIER: Capital Assets Land Buildings and Improvements Equipment Total Capital Assets Accumulated Depreciation Total Net Capital Assets TOTALS:	\$	Balance 2/31/2012 24,000.00 936,503.65 100,484.53 1,060,988.18 (150,082.83) 910,905.35	\$	7,210.47 7,210.47 (28,077.88)	\$	24,000.00 936,503.65 107,695.00 1,068,198.65 (178,160.71)		Balance 12/31/2013 - - - - -
ALLGEIER: Capital Assets Land Buildings and Improvements Equipment Total Capital Assets Accumulated Depreciation Total Net Capital Assets TOTALS: Capital Assets		Balance 2/31/2012 24,000.00 936,503.65 100,484.53 1,060,988.18 (150,082.83) 910,905.35 Balance 2/31/2012	\$	7,210.47 7,210.47 7,210.47 (28,077.88) (20,867.41)	\$ \$	24,000.00 936,503.65 107,695.00 1,068,198.65 (178,160.71) 890,037.94	\$	Balance 12/31/2013
ALLGEIER: Capital Assets Land Buildings and Improvements Equipment Total Capital Assets Accumulated Depreciation Total Net Capital Assets TOTALS: Capital Assets Land		Balance 2/31/2012 24,000.00 936,503.65 100,484.53 1,060,988.18 (150,082.83) 910,905.35 Balance 2/31/2012 284,355.75	\$	Additions 7,210.47 - 7,210.47 (28,077.88) (20,867.41) Additions	\$	24,000.00 936,503.65 107,695.00 1,068,198.65 (178,160.71) 890,037.94 Retirements 24,000.00		Balance 12/31/2013 Balance 12/31/2013 260,355.75
ALLGEIER: Capital Assets Land Buildings and Improvements Equipment Total Capital Assets Accumulated Depreciation Total Net Capital Assets TOTALS: Capital Assets Land Buildings and Improvements		Balance 2/31/2012 24,000.00 936,503.65 100,484.53 1,060,988.18 (150,082.83) 910,905.35 Balance 2/31/2012 284,355.75 5,598,771.67	\$	Additions 7,210.47 7,210.47 (28,077.88) (20,867.41) Additions 11,200.00	\$ \$	24,000.00 936,503.65 107,695.00 1,068,198.65 (178,160.71) 890,037.94 Retirements 24,000.00 936,503.65	\$	Balance 12/31/2013 Balance 12/31/2013 260,355.75 4,673,468.02
ALLGEIER: Capital Assets Land Buildings and Improvements Equipment Total Capital Assets Accumulated Depreciation Total Net Capital Assets TOTALS: Capital Assets Land Buildings and Improvements Equipment		Balance 2/31/2012 24,000.00 936,503.65 100,484.53 1,060,988.18 (150,082.83) 910,905.35 Balance 2/31/2012 284,355.75 5,598,771.67 492,009.10	\$	Additions 7,210.47 7,210.47 (28,077.88) (20,867.41) Additions 11,200.00 38,609.22	\$ \$	24,000.00 936,503.65 107,695.00 1,068,198.65 (178,160.71) 890,037.94 Retirements 24,000.00 936,503.65 107,695.00	\$	Balance 12/31/2013
ALLGEIER: Capital Assets Land Buildings and Improvements Equipment Total Capital Assets Accumulated Depreciation Total Net Capital Assets TOTALS: Capital Assets Land Buildings and Improvements Equipment Vehicles	\$ \$ \$	Balance 2/31/2012 24,000.00 936,503.65 100,484.53 1,060,988.18 (150,082.83) 910,905.35 Balance 2/31/2012 284,355.75 5,598,771.67 492,009.10 2,264,819.46	\$	7,210.47 7,210.47 (28,077.88) (20,867.41) Additions 11,200.00 38,609.22 197,262.00	\$ \$	24,000.00 936,503.65 107,695.00 1,068,198.65 (178,160.71) 890,037.94 Retirements 24,000.00 936,503.65 107,695.00 99,867.00	\$	Balance 12/31/2013
ALLGEIER: Capital Assets Land Buildings and Improvements Equipment Total Capital Assets Accumulated Depreciation Total Net Capital Assets TOTALS: Capital Assets Land Buildings and Improvements Equipment Vehicles Total Capital Assets	\$ \$ \$	Balance 2/31/2012 24,000.00 936,503.65 100,484.53 1,060,988.18 (150,082.83) 910,905.35 Balance 2/31/2012 284,355.75 5,598,771.67 492,009.10 2,264,819.46 8,639,955.98	\$	Additions 7,210.47 7,210.47 (28,077.88) (20,867.41) Additions 11,200.00 38,609.22 197,262.00 247,071.22	\$ \$	24,000.00 936,503.65 107,695.00 1,068,198.65 (178,160.71) 890,037.94 Retirements 24,000.00 936,503.65 107,695.00 99,867.00 1,168,065.65	\$	Balance 12/31/2013
ALLGEIER: Capital Assets Land Buildings and Improvements Equipment Total Capital Assets Accumulated Depreciation Total Net Capital Assets TOTALS: Capital Assets Land Buildings and Improvements Equipment Vehicles	\$ \$ \$	Balance 2/31/2012 24,000.00 936,503.65 100,484.53 1,060,988.18 (150,082.83) 910,905.35 Balance 2/31/2012 284,355.75 5,598,771.67 492,009.10 2,264,819.46	\$	7,210.47 7,210.47 (28,077.88) (20,867.41) Additions 11,200.00 38,609.22 197,262.00	\$ \$	24,000.00 936,503.65 107,695.00 1,068,198.65 (178,160.71) 890,037.94 Retirements 24,000.00 936,503.65 107,695.00 99,867.00	\$	Balance 12/31/2013

7. REFUNDABLE GRANT ADVANCES

Refundable grant advances at December 31, 2013, consist of grant funds received in excess of expenditures in the following programs:

 LIHEAP/ECIP Grant
 \$ 640,756.91

 USDA/CACFP Grant
 10,300.00

 Shelter Plus Care Grant
 5,319.59

 \$ 656,376,50

8. <u>NOTES PAYABLE</u>

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 Maiden, 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, 2013 is:

1,312.94

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, 2013, is:

226,114.38

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, 2013, is:

259,845.58

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, 2013, is:

620,006.63

8. **NOTES PAYABLE** (Continued)

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, 2013, is:

182,614.40

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, 2010, 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, 2013, is:

673,901.82

The Organization signed an agreement dated May 6, 2010, with USDA Rural Development to assist in the purchase of a commercial building to be used to house the Bootheel Regional Anti-Violence Experiment Domestic Violence, which requires 15 annual principal and interest payments at \$4,083.00 each, beginning May 6, 2011, including interest at 4.125% through May 2025. The note is secured by real property located in Malden, Missouri. The balance on this note at December 31, 2013, is:

36,486.11

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, 2013 is:

231,631.64

The Organization signed an agreement dated March 25, 2011, with USDA Rural Development to assist in the purchase of a single family home, which requires 240 monthly consecutive principal and interest payments at \$63.98 each, including interest at 4.75% through March 25, 2031. The note is secured by real property located 518 Cole Avenue, Sikeston, Missouri. The balance on this note at December 31, 2013 is:

8,982.66

The Organization signed an agreement dated March 25, 2011, with USDA Rural Development to assist in the purchase of a single family home, which requires 240 monthly consecutive principal and interest payments at \$58.16 each, including interest at 4.75% through March 25, 2031. The note is secured by real property located 509 John R Boulevard, Sikeston, Missouri. The balance on this note at December 31, 2013 is:

8,207.28

The Organization signed an agreement dated March 25, 2011, with USDA Rural Development to assist in the purchase of a single family home, which requires 240 monthly consecutive principal and interest payments at \$58.16 each, including interest at 4.75% through March 25, 2031. The note is secured by real property located 503 Cole Avenue, Sikeston, Missouri. The balance on this note at December 31, 2013 is:

8,207.23

8. NOTES PAYABLE (Continued)

The Organization signed an agreement dated March 25, 2011, with USDA Rural Development to assist in the purchase of a single family home, which requires 240 monthly consecutive principal and interest payments at \$55.26 each, including interest at 4.75% through March 25, 2031. The note is secured by real property located 510 Cole Avenue, Sikeston, Missouri. The balance on this note at December 31, 2013 is:

7,796.62

The Organization signed an agreement dated March 25, 2011, with USDA Rural Development to assist in the purchase of a single family home, which requires 240 monthly consecutive principal and interest payments at \$68.18 each, including interest at 4.75% through March 25, 2031. The note is secured by real property located 1344 Shelby Street, Sikeston, Missouri. The balance on this note at December 31, 2013 is:

9,620.64

The Organization signed an agreement dated March 25, 2011, with USDA Rural Development to assist in the purchase of a single family home, which requires 240 monthly consecutive principal and interest payments at \$69.80 each, including interest at 4.75% through March 25, 2031. The note is secured by real property located 1304 McDougal Avenue, Sikeston, Missouri. The balance on this note at December 31, 2013 is:

9,848.45

Total Notes Payable

\$ 2,284,576.38

The following is a summary of changes in notes payable for the year ended December 31, 2013:

Principal Principal Principal December 31, Received December 31 Inter	est
December 21 Descind D	est
December 31, Received December 31, Inter-	
Obligations: 2012 (Paid) 2013 Paid	d
Malden Building \$ 9,353.99 \$ (8.041.05) \$ 1.312.94 \$	38.75
Sikeston Building 242,659.32 (16.544.94) 226.114.38 15.7	704.06
Sikeston Renovations 077.425.00 (47.500 mg)	57.30
Kennett Penovotions	218.64
Dexter Building 182,614.40 0.00 182,614.40	0.00
Caruthersville Building 701 351 73 (47 449 64)	36.09
BRAVE 40,398.85 (3.912.74) 36 486 11 2.5	557.26
Scott City Duilding	581.25
Allgeier Manor 1 026 061 25 (1 026 061 05)	354.49
Vehicles P. 076 99 (0.076 99)	171.07
518 Cole Avenue	135.29
509 John P Boulevard 9 507 56 (200 20)	397.64
503 Cole Avenue 9 507 51	397.64
510 Cole Avenue 9 000 01	377.73
1344 Shalby Street	166.11
1204 McDevent Assessment 10,000 00	177.15
DO 471 005 45 DV4 405 545 501	270.47

8. NOTES PAYABLE (Continued)

The schedule of maturities of notes payable is as follows:

Year Ending December 31:	Amount
2014	\$ 93,122.07
2015	96,012.71
2016	100,426.96
2017	105,064.60
2018	109,939.31
2019-2023	632,220.75
2024-2028	761,980.66
2029-2033	364,116.92
2034-2036	21,692.40
Total	\$ 2,284,576.38

9. OPERATING LEASES

As of December 31, 2013, 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, 2013, was \$132,017.54. Under the current lease agreements, the future minimum lease rentals are as follows:

2014	\$	50,400.00
2015	·	50,400.00
2016		43,900.00
2017		15,600.00
2018		9,600.00
2019-2023		6,000.00
2024-2028		6,000.00
2029-2030		2,800.00

10. COMPENSATED ABSENCES

Vacation Pay

All regular, full-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 36 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 employees earn paid sick leave annually. All employees accrue sick leave at a rate of one hours for every sixteen hours worked up to a maximum of 528 hours. Unused time earned for sick leave is lost if the employee is terminated for any reason.

10. COMPENSATED ABSENCES (Continued)

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 FASB ASC 710-10-25-7, as the amounts cannot be reasonably estimated at this time.

11. EMPLOYEE BENEFIT PLANS

The Organization has a 403(B) plan available for its employees. Employees are eligible to contribute from day 1 of employment and eligible for company match after one complete full year of service and 1000 hours 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 3%. Total contributions made by the Organization into the plan on behalf of the employees for the year ended December 31, 2013 was \$160,264.78.

12. 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 in the accounting software. Amounts presented below are the balances by program.

Head Start Non-Federal Donations Municipal Light Donations Atmos - Share the Warmth County Donations Bootheel Regional Anti Violence Experiment Missouri Equipolation for Health	\$ 2,292.06 2,612.57 26,342.38 16,534.95 83,793.93
Missouri Foundation for Health	 17,486.58
Total Temporarily Restricted Net Assets	\$ 149,062,47

13. IN-KIND CONTRIBUTIONS

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

Head Start 07CH0974/48	Travel Supplies Space Volunteers - Parents Volunteers – Professionals Total In-Kind Non-GAAP	\$	36,003.00 25,000.00 907,997.00 928,987.72 152,760.28 2,050,748.00 (928,987.72)
	GAAP In-Kind	<u>\$</u>	1,121,760.28

14. REAL ESTATE JOINT VENTURES

The Organization is involved in 3 real estate joint ventures and Delta Area Community Development Corporation (DACDC) is 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 .01% in 18 of the properties, .0051% in 12 of the properties, .0049% in one property, 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.

15. CONTINGENT LIABILITIES

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

16. CONCENTRATION OF RISK

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

17. <u>SUBSEQUENT EVENTS</u>

The Organization evaluated events and transactions occurring subsequent to December 31, 2013, through August 15, 2014, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements. Additionally, there were no nonrecognized subsequent events requiring disclosure.

SUPPLEMENTAL INFORMATION

Part	Property	Transmission Factorial Filed Start Fil												
Profession Pro	Trayin Time of the control	Program Freeding Program Pro												
Part 1,10,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	Part 11/21/21 11	Type Type Proposition Proposi	Progr		Head Start MIECHV	Head Start MIECHV	Early Head Start Subsidy		Head Start - USDA	USDA/CCFP	USDA/CCFP	Head Start County Donations	CSBG	CSBG
rend	rend	reni 8 6.202.990.00 \$ 491/37.23 \$ 140,916.30 \$ 10,416.40 \$ 372,136.27 \$ 170,643.08 \$ 929,166.94 \$ \$ 2,052,990.00 \$ 491/37.23 \$ 140,916.30 \$ 10,416.40 \$ 372,136.27 \$ 170,643.08 \$ 929,166.94 \$ \$ 2,052,744 \$ 2,052,778.00 \$ 491/37.23 \$ 140,916.30 \$ 10,416.40 \$ 372,136.27 \$ 170,643.08 \$ 929,166.94 \$ \$ 2,052,778.00 \$ 2,00.406.73 \$ 170,643.08 \$ 170,643.08 \$ 929,166.94 \$ \$ 2,052,778.00 \$ 2,00.406.73 \$ 170,643.08			9/30/2013 875	9/30/2014	12/31/2013	9/30/2013	9/30/2014	9/30/2013	9/30/2014	12/31/2013	9/30/2013	9/30/2014
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	S S S S S S S S S S	Cash 1,001,746,100 1,010,746,20 1,010,16,30 1,010,16,30 1,010,16,30 1,010,16,30 1,010,16,30 1,010,17,77,25 1,10,16,30 1,010,17,77,25 1,10,16,30 1,010,17,77,25 1,10,16,30 1,010,17,77,25 1,10,16,30 1,010,17,77,25 1,10,16,30 1,010,17,77,25 1,10,16,30 1,010,17,77,25 1,10,16,30 1,010,17,77,25 1,10,16,30 1,10,11,14 1,10,12,12,12 1,10,12,12 1,1			93.505	93.505	N/A	10.558	10.558	10.558	10.558	N/A	93.569	93.569
2,000,990,00 3, 491,737,22 3, 140,916,30 4, 171,16,27 5, 177,16,17 5, 177,16 5, 177,16 5, 177,16 5, 177,16 5, 177,17 5, 177,16	2 10,533,738,00 3 491,737,25 5 140,916,30 5 377,136,77 5 176,945,08 5 979,166,94 5 980,702,79 5	2,050,748,00 2,	nues and Gains atributions											
Package Pack	Packets Pack	10,216,174,0.00	rant Revenue - Federal					372,136.27	176,943.08			, \$4	\$ 808,826.93	\$ 154,856.61
2,159,748,00 Cush 1,022,738,00 4,040,2764,54 Cush 1,027,748,00 4,040,2764,54 1,027,748,00 4,040,2764,54 1,027,748,00 4,040,2764,54 1,027,748,00 4,040,2764,54 1,027,748,00 4,040,2764,54 1,027,748,00 4,040,2764,54 4,040,2764,54 1,027,748,00 4,040,2764,54 4,040,2764,54 1,027,748,00 1,041,748,	2,050,746,00 Cush 1,041,746,00 1,041,746,0	Accrete 10,253,728,00	rant Revenue - State	•	1	i	10,416.40	•			•	•	•	•
Comparison	Campaigness	Could by Court of State 1 10,253,758,00 491,777,25 140,916,30 18,011,14 372,136,27 175,94,26 28,426,51 175,04,26 28,426,51 175,04,26 28,426,51 175,04,26 28,426,51 47,128,42 28,820,05 28	ocal	00 0748 00	Ì	Ī	Ū	•			•	1,754.88	•	•
Case	Cash 10.253728.00 491.777.25 140.916.30 18.011.14 372.136.27 176.943.08 929.166.54 280.762.79	Cach 10,253,738.00 491,777.25 140,916.30 18,011.14 372,136.27 176,943.08 929,166.94	ocal - Non-Cash	2,050,746,00	1 3		. ,		, ,		• '	, ,	•	1 1
Comparison Control C	Campaign	Chaines 1,0253,738,00 491,737,26 140,916,30 18,011,14 372,136,37 175,94,308 920,166,94 Cubh 1,081,738,60 491,737,26 140,916,30 18,011,14 377,136,37 1797,14 19,982,47 Cubh 1,181,710,103 2,250,00 30,966,63 284,736,53 1,797,14 19,982,47 Peazonntion 180,146,34 7,60,70 1,622,10 878,48 1,797,14 19,982,47 Art, 260,70 1,662,10 275,60 296,214,90 113,522,88 877,219,11 Art, 260,70 1,662,11 878,48 1,666,69 1,797,14 19,982,47 Art, 260,70 1,662,11 878,48 1,666,69 1,643,83 52,580 Art, 260,70 1,646,83 325,69 1,735,46 2,982,14 1,797,14 19,982,47 Art, 260,70 1,646,83 325,69 32,69 32,69 32,69 32,69 Art, 270,70 1,646,83 325,69 325,69 32,69 33,69 33,69 Art, 270,20	gram Fee Income		,		, ,					• 1	• ,	' '
Care	Care 10.253.738.00 491.777.25 140.916.30 18.011.14 372.136.27 170.943.08 929.166.44 280.762.79	Chairs	walle neit	•	•	•	•	•	•				. ,	',
10,253,728,00 491,727,25 140,916,50 18,011,14 372,136,27 176,945,08 229,166,94 2	10,233,728,00 40,1737,15 140,916,50 18,011,14 372,136,27 176,945,08 229,166,94 280,772,772 10,445,84 10,4376,53 10,966,63 10,966,63 1,797,14 19,982,47 6,923,80 10,446,88 780,10 1,223,60 1,223,60 1,223,60 1,223,80 1,2	Code 4 (17.255.778.50) 491.777.26 140.916.30 18.011.14 3772,136.27 176.943.08 929,166.94 Code 1,081.746.00 209,777.26 30.966.63 28,426.51 1797.14 19.982.47 Code 1,081.746.00 94,376.25 30.966.63 28,426.51 1,797.14 19.982.47 Removation 180.146.34 3.529.91 1,733.66 298.214.90 113,522.88 827.219.11 Removation 180.146.34 3.529.51 1,733.66 298.214.90 113,522.88 827.219.11 Removation 180.146.34 1,622.11 875.45 13,500.54 18,500.54 119,982.47 10.446.88 153.11 250.00 15,500.54 3,599.54 5,895.68 80.22.94 4,405.88 153.11 322.06 37.32 418.50 37.22.94 37.22.94 1,996.59 172.46 3.20.06 40.33.5 418.50 37.22.94 37.22.94 1,906.74 4,475.66 1,013.40 1,03.44 17.246 37.22.44 3	ner Income				7.594.74					•	٠ ،	. 1
Anated Options Triangle of the control of	Cuch 1,081,748.00 1,072,748.00 1,072,136.27 1,792,136.27 1,792,144 1,792,	Colable 110,233,738,00 491,737,25 140,916,30 18,011,14 372,136,27 176,945,08 999,166,94 Clash 1,041,2016,85 94,376,52 22,182,36 30,969,63 28,406,51 47,328,52 36,822,05 Clash 1,041,2016,85 94,376,52 30,969,63 28,406,51 47,728,52 36,822,05 Removation 180,146,34 3,529,91 1,753,66 298,214,90 1113,822,88 827,219,11 Permovation 180,146,88 7,80,10 250,00 250,00 298,214,90 1113,822,88 827,219,11 April 1, 17,80,70 1,622,11 878,48 13,030,54 13,030,54 8,050,67 5895,08 9,032,44 April 2, 2,87,51 4,475,66 13,030,54 13,030,54 13,030,54 110,54,75 5895,08 9,032,44 April 2, 2,87,73 1,034,73 1,034,73 1,034,73 1,034,73 1,044,73 1,054,73 1,054,74 1,054,40 April 2, 2,00,17 1,034,73 1,034,73 1,034,73 1,034,73 1,044,73	rest focume	•	•	•	•		•	•	,	•	•	•
Change 10,253,758,00 491,727,25 140,916,30 18,011,14 372,136,27 176,943,08 929,166,94 280,752,72	10,253,738,00 491,737,25 140,916,30 18,011,14 372,136,27 176,943,08 929,166,94 280,776,77 4,042,744,54 209,805,75 72,182,36 208,406,55 1,777,14 19,982,47 6,922,80 1,641,210,45 4,376,55 30,566,63 1,753,66 286,214,90 11,322,28 827,219,11 251,206,32 1,641,210,45 4,376,55 30,566,63 1,753,66 286,214,90 11,322,28 827,219,11 251,206,32 1,0446,88 780,10 250,00 25	10,253,738,00 491,737.25 140,916.30 18,011.14 377,136.27 176,943.08 929,166.94 1,042,746.54 19,980.575 12,182.36 1,797.14 19,982.47 1,041,210.85 94,376.25 30,969.63 284,06.51 47,226.52 36,882.05 1,044,120.84 1,022.11 878.48 1,753.66 1,797.14 19,982.47 1,044,120.84 1,022.11 878.48 1,753.66 1,797.14 19,982.47 1,044,120.84 1,022.11 878.48 1,753.66 1,797.14 19,982.47 1,044,120.84 1,022.11 878.48 1,753.66 1,797.14 19,982.47 1,044,120.84 1,022.11 878.48 1,030.54 1,030.54 1,050.67 1,050.67 1,044,06.84 1,022.11 878.48 1,030.54 1,030.54 1,050.67 1,050.67 1,046,08 1,046,08 1,047.66 1,030.54 1,030.54 1,030.54 1,050.67 1,050.67 1,046,08 1,047.66 1,047.66 1,034.04 1,034.04 1,034.04 1,036.67 1,044.33 1,046.89 1,046,08 1,046,08 1,047.66 1,034.04 1,034.04 1,044.33 1,046.89 1,046.40 1,046	n (Loss) on Sale of Assets		•	1		,	•		• •		. ;	1
Cuch 1,09,7148.0 94,376.5 72,182.36 9,840.65 1,797.14 19,982.47 6,923.60 Cuch 1,09,148.00 225,00 296,214.90 11,3522.88 827,219.11 231,006.22 Remoration 180,146.34 3,529.91 1,753.66 296,214.90 113,522.88 827,219.11 231,006.22 quant Costs 17,700.70 1,622.11 878.48 1,735.66 296,214.90 113,522.88 827,219.11 231,006.22 quant Costs 17,700.70 1,622.11 878.48 1,350.05 1,050.00 156,007 356,007 356,007 4,405.88 153.11 322.06 15,007 3,000.74 5,895.08 328,40 3,644.0 1,035.00 1,035.00 1,013.40 37,32 448.50 1,038.93 3,644.0 462.38 4,405.88 153.11 322.06 37,32 448.50 3,038.34 462.23 3,038.34 462.23 1,035.00 1,035.00 1,013.40 1,794.74 1,026.26 377.44 377.	Cuch 1,681768.0 209,805.75 72,182,36 9,946.65 1,797.14 19,982,47 6,933.60 Remonshim optimal (25,007) 1,691,186.7 9,926,24 1,797.14 19,982,47 6,933.60 Remonshim optimal (25,007) 1,501,16,34 1,502,186 2,509,14,90 113,522,88 827,219,11 231,206.25 1,0446.84 7,780,70 1,602,111 878,44 1,780,14 1,9982,47 6,933.60 1,0446.84 7,780,70 1,602,111 878,44 1,787,73 6,403.83 228,22.8 35,29 1,0446.84 7,780,70 1,602,111 2,790,74 3,990,74 3,890,74 3,890,74 3,890,74 3,890,74 2,575,91.24 1,266,40 1,032,208 1,032,84 3,744,40 3,74	Cush 1,081,764.54 209,805.75 72,182.36 4,904.65 1,797.14 19,982.47 Cush 1,081,748.05 94,375.25 30,969.63 4,904.65 1,797.14 19,982.47 Ranowalion 180,146.34 3,529.91 1,753.66 298,214.90 11,3522.88 827,219.11 235.80 ogram Coats 7,780.70 1,622.11 878.48 1,873.43 6,403.83 525.80 10,446.88 780.10 250.00 1,502.14 9,022.94 525.80 275.916.34 780.10 250.00 1,502.97 5,952.08 525.80 275.916.34 780.10 250.00 1,502.74 9,022.94 558.80 662.072.85 153.11 322.06 57.35 418.59 5,022.94 558.80 808.47.75 4,476.6 1,014.40 1,124.75 4,957.68 2,323.31 1,066.89 808.77 4,270.70 1,101.40 1,794.79 4,957.68 2,323.31 1,444.66 10,229.1 10,220.77 2,220.1.74	otal Revenues and Gains	10,253,738.00	491,737.25	140,916.30	18,011.14	372,136.27	176,943.08	929,166.94	280,762.79	1,754.88	808,826.93	154,856.61
140,12746.04 209,805.75 72,182,36 284,456.51 47,328,52 56,522.05 18,119.52 140,12746.05 325.00 325.00 325.00 17,771.4 19,982,47 6,922.80 140,12746.05 325.00 325.00 17,752.4 19,982,47 6,922.80 140,12746.05 325.00 17,735.6 298,214.90 113,822.88 827,219.11 251,206.32 104,65.84 77,80.70 12,22.11 878.44 13,020.54 13,020	140,12746.00 1,081,1246.00 25,000	4,042,744 4,042,744 4,042,744 4,044,65 1,797,14 19,927,47 1,041,744,05 1,741,14 19,927,47 1,041,744,05 1,742,14 19,927,47 1,041,746,05 1,742,14 19,927,47 1,041,746,05 1,746,04	nditures											
1,001,148,00 1,001,148,00 1,000,465 1,000,465 1,797,14 19,982,47 6,923,80 1,001,46,34 1,025,11 1878,48 1,753,66 1,640,343 1,322,88 1,753,66 1,753,64 1,75	1,001,148,00 1,00	1,081,748.00 1,08	uries & Wages	4,042,764.54	209,805.75	72,182.36	•	28,426.51	47, 328,52	56,852.05	18,719.52		357,544.44	82,276.34
Part Color	Part	Perpose to the part of the p	aries & Wages Non-Cash	1,081,748.00	10.250	- 00000	•		, 100					
Renownion 180,146,34 3,529,91 1,753,66 298,214,90 113,522,88 827,219,11 251,206,32 47,780,70 1,646,88 778,10 250,00 15,00 15,00 35,89	Renownion 180,146,34 3,529,91 1,753,66 298,214,90 113,522,88 827,219,11 251,208,32 47,780,70 1,621,11 878,48 15,00 15,00 15,00 35,89 35,89 35,80 1,0,446,88 7780,10 255,00 15,00 15,00 328,25 287,67 36,40 1,0,446,88 7780,10 255,00 15,00 15,00 328,26 287,67 36,40 4,406,88 778,11 328,49 13,00 499,57 36,99 1,00 326,40 <td< td=""><td>Renovation 180,146,34 (1753-6)</td><td>ge Benefits</td><td>1,041,210.65</td><td>67,076,49</td><td>50,909,05</td><td></td><td>4,904.03</td><td>1,797.14</td><td>19,982.41</td><td>0,923.80</td><td>•</td><td>167,644.60</td><td>34,608.20</td></td<>	Renovation 180,146,34 (1753-6)	ge Benefits	1,041,210.65	67,076,49	50,909,05		4,904.03	1,797.14	19,982.41	0,923.80	•	167,644.60	34,608.20
180,146,34	Parametrion 160,146,34 1,753.66 1,759.63 1,753.64 1,759.77 1,759.78 1,75	Renowation operation of 2,507.51 18,0146.34 1,753.66 1,753.66 1,753.66 1,753.68 299,214.90 113,522.88 827,219.11 251.20 252.67 252.67 252.67 252.67 252.67 252.22 252.2	erusing	co.ooc'o	00:027					•		•	133.20	110.
602,507.51 3,529,91 1,733,66 298,214,90 113,522,88 827,219,11 251,208,52 47,720.70 1,646,88 780,10 250,00 15,00 35,89 35,89 10,446,88 780,10 250,00 15,00 3,905,74 5,895,00 35,804,40 6,82,072,81 3,584,54 13,000,54 3,905,74 5,895,00 3,264,40 6,82,072,81 4,405,88 153,11 322,08 7,354,40 3,264,40 8,984,84 153,11 322,08 5,895,00 1,054,89 3,264,40 19,329,49 1,103,40 1,112,86 3,762 2,820,00 1,026,00 19,329,49 1,230,44 1,103,40 1,12,46 1,12,40 1,036,00 19,329,49 8,376,42 9,763,44 1,79,48,79 4,597,68 2,233,31 3,94,11 3,04,43 19,329,44 10,329,43 1,79,48,79 4,597,68 2,232,31 3,94,11 3,04,13 19,329,44 10,389,47 1,098,48 1,79,49 4,597,68	47,780,10 1,753,66 299,214,90 113,522,88 827,219,11 251,083,2 10,446,84 780,10 250,00 15,00 15,00 35,80 35,80 662,072,51 1,622,11 878,48 13,005,44 13,005,44 15,005,77 3690,67 5,895,08 528,28 25,67,67 662,072,51 4,405,88 153,100,54 13,005,45 <	options 60,5807.51 3,529.91 1,753.66 299,214.90 113,522.88 827,219.11 251.07 10,446.88 7,80.10 250.00 15.00 15.00 528.25 288.25	ru Expense ding Acquisition & Renovation	180.146.34	•	•	•	i	,			' '		•
47,780,70 1,622,11 878,48 18,873,43 6,403.83 55,89 35,80 35,80 275,916,24 2,182,18 780,10 250,00 15,00 5,895,08 5,823,55 267,67 275,916,24 2,182,18 33,005,44 3,599,74 5,895,08 9,023,94 3,264,40 808,48 153,11 332,06 57,35 418,50 1,661,80 627,38 19,966,59 7,712,45 1,013,40 1,12,86 37,62 2,620,00 1,006,00 19,966,39 7,724,40 1,013,40 1,12,86 37,62 2,620,00 1,006,00 19,966,39 7,724,40 1,794,79 1,12,86 37,62 2,620,00 1,006,00 19,304,74 8,376,00 9,753,44 1,794,79 4,957,68 2,323,31 394,11 385,83 45 10,318,70 1,266,24 3,724,40 1,794,79 4,957,68 2,323,31 394,11 385,80 45 11,318,70 1,273,29 2,573,49 2,573,49 3,573,	47,780.70 1,622.11 878.48 18,873.43 6,403.83 525.80 35.80 35.80 275,916.24 278,10 250.00 15.00 5,895.08 528.25 267.67 275,916.24 2,183.18 31,030.54 3,999.74 3,895.08 9,023.94 3,264.40 4,405.88 153.11 322.06 4,395.77 1,661.80 627.38 9,022.94 4,405.88 153.11 322.06 934.75 2,644.93 3,264.40 19,966.59 7,124.8 1,013.40 112.86 37.62 2,640.49 94.02 907,997.00 1,206.00 1,013.40 1,794.79 4,957.68 2,323.31 394.11 385.83 45 2,084.12.26 7,724.05 1,013.40 1,794.79 4,957.68 2,323.31 394.11 385.83 45 2,086.70 6,911.24 1,013.40 1,794.79 4,957.68 2,323.31 394.11 385.83 45 1,138.70 6,911.24 16,911.34 1,794.89 1,799.80 <td>47,780,70 1,622,11 878.48 15,873.43 6,403.83 525.80 10,446,88 780,10 250.00 15.00 5805.67 5,895.08 9,022.94 3,258.25 662,072,85 35,849,54 13,030,54 57,35 4,48,50 5,895.08 9,032.94 3,203.94 8,2672,51 4,447,66 13,030,54 57,35 4,48,50 5,895.08 1,098.93 19,996,59 712,47 322.08 57,35 4,48,50 37,62 2,044.93 19,996,59 712,47 1,013,40 112,86 37,62 2,82,06 1,098.93 19,329,49 8,376,42 1,013,40 17,948.79 4,957.68 2,323.31 39,111 33,111 25,600,00 1,266,42 376,44 17,948.79 4,957.68 2,323.31 39,115 11 4,420,07 1,266,42 376,44 17,948.79 4,957.68 1,303.81 165,00 66,586.03 1,130.86 1,430.84 165,00 165,308.74 1,430.84 1,430.84 1,430.84</td> <td>nt Assistance & Program Costs</td> <td>62,507.51</td> <td>3,529.91</td> <td>1,753.66</td> <td></td> <td>298,214.90</td> <td>113,522.88</td> <td>827,219.11</td> <td>251,208.32</td> <td>428.00</td> <td>90,351.08</td> <td>12,749.15</td>	47,780,70 1,622,11 878.48 15,873.43 6,403.83 525.80 10,446,88 780,10 250.00 15.00 5805.67 5,895.08 9,022.94 3,258.25 662,072,85 35,849,54 13,030,54 57,35 4,48,50 5,895.08 9,032.94 3,203.94 8,2672,51 4,447,66 13,030,54 57,35 4,48,50 5,895.08 1,098.93 19,996,59 712,47 322.08 57,35 4,48,50 37,62 2,044.93 19,996,59 712,47 1,013,40 112,86 37,62 2,82,06 1,098.93 19,329,49 8,376,42 1,013,40 17,948.79 4,957.68 2,323.31 39,111 33,111 25,600,00 1,266,42 376,44 17,948.79 4,957.68 2,323.31 39,115 11 4,420,07 1,266,42 376,44 17,948.79 4,957.68 1,303.81 165,00 66,586.03 1,130.86 1,430.84 165,00 165,308.74 1,430.84 1,430.84 1,430.84	nt Assistance & Program Costs	62,507.51	3,529.91	1,753.66		298,214.90	113,522.88	827,219.11	251,208.32	428.00	90,351.08	12,749.15
47780.70 1,022.11 878.48 18,873.43 6,493.83 555.80 35.80 10,46.68 7780.10 250.00 8,050.67 8,050.67 5,895.08 9,032.94 3,264.40 27,5916.24 2,183.18 32,00.54 13,099.77 5,895.08 9,032.94 3,264.40 4,405.88 153.11 32.08 57,35 418.80 55,895.08 9,032.94 3,264.40 1,966.59 712.45 1,013.40 11,286 37,62 282.06 9,402 907.957.00 8,376.2 2,60.00 11,02.60 37,62 2,82.06 9,40.2 19,522.49 8,376.4 10,013.40 17,948.79 4,957.68 2,233.31 394.11 385.83 45 2,000.00 19,520.49 8,747.40 17,948.79 4,957.68 2,233.31 394.11 385.83 45 19,520.49 8,911.34 16,911.34 17,948.79 4,957.68 2,233.31 394.11 385.83 45 10,530.40 9,911.34 16,911.34	47780.70 1,022.11 878.48 18,873.43 6,493.83 555.80 35.80 10,446.88 780.10 250.00 8,050.67 8,050.67 5,895.08 9,032.94 3,264.40 277.59.16.24 2,183.18 326.00 8,050.67 1,098.93 3,264.40 4,405.88 153.11 322.08 57,35 418.50 55,895.08 9,032.94 3,264.40 19,966.59 712.45 322.08 67,35 418.50 37,62 282.06 1,006.00 19,966.59 712.45 1,013.40 11,013.40 11,013.40 11,014.43 94.02 907.977.00 12,024.40 8,376.42 4,457.68 37.62 282.06 1,026.00 19,324.40 8,376.42 1,014.43 17,948.73 4,457.68 37.62 282.06 94.02 19,224.40 1,226.42 384.02 1,799.86 1,179.86 1,477.46 87.05 11,131.89 6,911.34 1,799.86 1,179.86 1,179.86 1,179.86 1,179.96 </td <td>47780.770 1,622.11 878.48 15,670 15,500 5,493.53 555.80 10,446.88 7,80.10 255.00 15,00 8,050.67 5,895.08 9,032.94 3,2580.7 275,916.24 2,183.18 13,030.34 13,030.34 13,099.7 1,061.80 6,60 808.48 153.11 322.08 57,35 448.50 1,061.80 1,0 808.48 172.45 1,013.40 112.86 37.62 282.06 1,0 907.997.00 19,335.44 4,013.56 1,013.40 112.86 37.62 282.06 1,0 10,232.44 4,270.20 1,013.40 17.948.79 4,997.68 2,323.31 394.11 3 25,000.00 5,000.00 2,560.40 384.02 2,584.1 62.39 391.15 11 44,220.97 1,266.42 384.02 2,584.1 62.39 391.15 11 50,827.23 30,827.23 30,637.74 17,948.79 4,947.68 1,747.46 1,362.10</td> <td>puter Software</td> <td>•</td> <td>•</td> <td></td> <td></td> <td></td> <td>1</td> <td></td> <td>,</td> <td></td> <td>434.88</td> <td>•</td>	47780.770 1,622.11 878.48 15,670 15,500 5,493.53 555.80 10,446.88 7,80.10 255.00 15,00 8,050.67 5,895.08 9,032.94 3,2580.7 275,916.24 2,183.18 13,030.34 13,030.34 13,099.7 1,061.80 6,60 808.48 153.11 322.08 57,35 448.50 1,061.80 1,0 808.48 172.45 1,013.40 112.86 37.62 282.06 1,0 907.997.00 19,335.44 4,013.56 1,013.40 112.86 37.62 282.06 1,0 10,232.44 4,270.20 1,013.40 17.948.79 4,997.68 2,323.31 394.11 3 25,000.00 5,000.00 2,560.40 384.02 2,584.1 62.39 391.15 11 44,220.97 1,266.42 384.02 2,584.1 62.39 391.15 11 50,827.23 30,827.23 30,637.74 17,948.79 4,947.68 1,747.46 1,362.10	puter Software	•	•				1		,		434.88	•
10,446.84 780.10 250.00 15.00	10,446.84 780.10 250.00 15.00 5.895.08 528.25 267.46 775.916.24 2.183.18 8.000.67 5.895.08 9.522.55 2.64.40 4,405.88 153.11 57.35 418.50 7.661.80 627.38 4,405.88 172.45 1,013.40 112.86 3.762 2.044.93 3.264.40 1,996.59 772.45 1,013.40 112.86 3.762 2.044.93 3.264.40 907.97.00 6.97.20 1,013.40 17.948.79 4.957.66 2.323.31 385.83 45 2,004.37.20 1,013.40 17.948.79 4.957.66 2.323.31 385.83 45 2,004.37.20 1,013.40 17.948.79 4.957.66 2.323.31 381.11 385.83 45 1,02.66.58.00 1,066.42 2.233.31 1,794.96 1,794.86 1,709.86 1,709.86 1,709.86 1,709.86 1,709.86 1,709.86 1,709.86 1,709.86 1,709.86 1,709.70 2,500.70 3,100.31 1,709.20	10,446.84 780.10 250.00 15.00 15.00 28.82.5 275.915.24 2183.18 256.954 3.909.74 5.895.08 9.022.94 3.82.55 25.649.54 13.030.54 13.030.54 3.909.74 5.895.08 9.022.94 3.82.55 22.672.51 4447.66 22.072.0 10.13.40 23.20.8	tractual	47,780.70	1,622.11	878.48	•	18,873.43	6,403.83	525.80	35.80		4,814.92	380.50
275,916.24 2,183.18 8,050.67 5,895.08 528.25 267.67 662,072.85 35,495.44 13,030.54 13,030.54 3,599.74 5,895.08 9,032.94 3,264.40 82,072.51 4,405.88 153.11 322.06 57,35 11,661.80 627.38 19,966.54 712.45 322.06 1,013.40 112.86 37,62 282.06 1,066.00 19,966.54 772.00 1,013.40 1,12.86 37,62 282.06 94.02 19,329.47 4,270.20 1,013.40 1,12.86 37,62 282.06 94.02 19,329.47 4,270.20 1,013.40 1,7948.79 4,957.68 2,323.31 394.11 385.83 45 2,000.00 19,329.40 1,266.42 394.11 62.39 391.11 44,324.07 156.12 156.10 156.10 156.10 156.10 156.10 156.10 156.10 156.10 156.10 156.10 156.10 156.10 156.10 156.10 156.10 156.10	275,916.24 2,183.18 8,050.67 5,895.08 526.24 2,07.67 662,072.85 3,5849.54 13,030.54 3,040.74 5,895.08 9,032.44 3,564.40 8,2,672.51 4,447.66 13,133.11 57,35 418.50 1,1661.80 627.38 1,096.59 712.45 1,013.40 112.86 376.2 2,820.0 1,026.00 1,096.59 712.45 1,013.40 112.86 376.2 2,820.0 1,026.0 1,096.59 712.45 4,013.40 112.86 376.2 2,820.0 94.02 1,03.20.44 4,270.20 1,013.40 17,948.79 4,957.68 2,323.31 394.11 385.83 45 2,086.12.6 57,284.05 9,753.44 17,948.79 4,957.68 2,323.31 394.11 385.83 45 2,086.12.6 57,284.07 17,03.40 1,799.86 1,770.86 1,750.00 1,550.00 1,500.00 1,500.00 1,500.00 1,500.00 1,500.00 1,500.00 1,500.00 1,500.00 <td>275,916.24 2,183.18 8,056.07 528.25 528.25 682,072.85 3,549.54 13,030.34 1,099.74 5,895.08 9,022.94 3 682,072.85 4,447.66 13,030.34 57,35 4,856 1,038.93 1,038.93 19,996.84 152.11 322.08 57,35 418.50 2,590.00 1,166.180 19,996.84 712.45 4,070.00 1,013.40 112.86 37.62 220.04 19,797.00 8,376.42 403.35 66.52 222.06 1,166.180 19,792.00 19,789.70 8,376.42 403.35 66.52 747.46 20,8142.66 57,284.05 9,763.44 17,948.79 4,957.68 2,323.31 394.11 40,272.03 1,266.42 3384.02 2,55.49 4,957.68 2,323.31 394.11 347.46 40,827.23 3,055.77 785.59 2,55.41 1,709.86 1,362.11 34.30.38 1,362.11 34.30.38 1,362.11 34.30.38 1,362.31 1,362.11</td> <td>reciation Expense</td> <td>10 446 88</td> <td>780.10</td> <td>020.00</td> <td>٠.</td> <td>. 15.00</td> <td>. ,</td> <td>' '</td> <td></td> <td>•</td> <td>. 000</td> <td>•</td>	275,916.24 2,183.18 8,056.07 528.25 528.25 682,072.85 3,549.54 13,030.34 1,099.74 5,895.08 9,022.94 3 682,072.85 4,447.66 13,030.34 57,35 4,856 1,038.93 1,038.93 19,996.84 152.11 322.08 57,35 418.50 2,590.00 1,166.180 19,996.84 712.45 4,070.00 1,013.40 112.86 37.62 220.04 19,797.00 8,376.42 403.35 66.52 222.06 1,166.180 19,792.00 19,789.70 8,376.42 403.35 66.52 747.46 20,8142.66 57,284.05 9,763.44 17,948.79 4,957.68 2,323.31 394.11 40,272.03 1,266.42 3384.02 2,55.49 4,957.68 2,323.31 394.11 347.46 40,827.23 3,055.77 785.59 2,55.41 1,709.86 1,362.11 34.30.38 1,362.11 34.30.38 1,362.11 34.30.38 1,362.31 1,362.11	reciation Expense	10 446 88	780.10	020.00	٠.	. 15.00	. ,	' '		•	. 000	•
4,405.84 35,849.54 13,030.54 3,999.74 5,895.08 9,032.94 3,264.40 4,405.84 152.11 22,072.51 4,440.58 1,088.93 3,264.40 19,996.59 712.45 1,013.40 1,013.40 1,051.80 677.38 308,047.46 4,270.20 1,013.40 17,948.75 2,044.93 1,026.00 19,296.59 8,376.42 403.35 17,03.40 17,048.75 2,044.93 19,296.59 8,376.42 403.35 17,048.75 2,044.93 46.20 19,296.59 8,376.42 403.35 17,048.75 2,044.93 46.20 20,81,42.66 7,728.00 1,764.74 17,048.79 4,957.68 2,323.31 364.11 385.83 45 44,200.91 1,228.00 1,764.79 4,957.68 2,323.31 364.11 44,324.00 85.00 66,538.00 1,113.18.97 6,911.34 1,769.86 1,709.86 1,709.86 1,709.86 1,709.86 1,709.86 1,709.86 1,709.86 1,709.86	4 405.88 35.849.54 13.030.54 3,999.74 5,895.08 9,032.94 3,264.40 4 405.88 155.11 322.08 87.35 418.50 1,661.80 677.38 9,084.48 155.11 322.08 87.35 418.50 2,044.93 1,026.00 9,086.97.46 4,270.20 1,013.40 1,013.40 1,026.00 1,026.00 1,026.00 19,296.59 712.45 1,013.40 1,013.40 1,013.40 1,026.00 1,026.00 19,206.70 8.376.42 2,044.35 7,044.35 34.02 32.04.00 19,206.91 8.376.42 9,763.44 17,948.79 4,957.68 2,323.31 34.02 34.02 44,220.97 1,266.42 384.02 17,548.79 4,957.68 2,323.31 34.11 385.83 45 66,558.00 6,911.34 1,759.89 1,709.86 1,756.89 391.11 4,324.07 1,565.10 85.00 11,138.97 6,911.34 1,2829.60 2,201.44 372.136.27 1,769.86	4,405.85 35,849.54 13,030.54 15,099.74 5,895.08 9,032.94 3 4,405.86 153.11 232.08 57.35 112.86 1,061.80 10,086.93 808.48 171.45 322.08 57.35 448.50 559.00 1,1661.80 907,997.00 10,329.49 8,376.42 4,405.86 7,244.93 1,1661.80 907,997.00 8,376.42 4,03.35 112.86 37.62 282.06 907,997.00 19,329.49 8,376.42 4,03.5 1747.46 147.46 208,142.66 57,284.05 9,763.44 17,948.79 4,957.68 2,323.31 394.11 25,000.00 19,229.45 1,266.42 384.02 258.41 62.39 394.15 44,220.97 1,1,318.97 6,538.03 1,769.86 1,1709.86 1,156.10 56,583.03 1,1,318.97 2,575.49 2,575.49 2,575.49 3,203.34 3,100.88 1,18,949.64 2,201.74 1,685.57 1,400.916.30 1,8,011.14 372,	s o ourseliptions	275.916.24	2,183,18	,	,	8.050.67	•	528.25	267.67	٠.	548.84	443.)8
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50,5871.23 30,035.77 785.39 1,709.86 (1,709.86) 1,362.11 (4,324.07) (11,318.97) 6,911.34 (6,911.34) - 1,709.86 (1,709.86) 1,362.11 (4,324.07) 75,437.25 8,347.80 2,575.49 - 685.97 - 695.70 36,003.00 178,949.64 2,201.74 685.97 - 434.32 635.54 1,088.61 318.86 233,551.82 19,384.45 12,829.63 - 0.37 3,120.38 1,279.29 215.00 201.70 491,737.25 140,916.30 18,011.14 372,136.27 176,943.08 929,166.94 280,762.79	50,5827.23 30,053.77 785.39 1,105.00 85.00 65,5827.25 6,911.34 (6,911.34)	50,5587.23 30,053.77 785.39 155.00 6,558.03 6,911.34 (6,911.34) 1,709.86 (1,709.86) 1,362.11 75,437.25 8,347.80 2,575.49 55.80 2,088.78 36,003.00 178,949.64 2,201.74 685.97 434.32 635.54 1,085.61 233,551.82 19,388.45 12,829.63 0.37 3,120.38 215.00	phone	44,220.97	1,266.42	384.02		258.41	62.39	391.15	154.22		4,849.99	1,623.22
10,253,738.00	11,318.97 6,911.34	1,318,97 6,911.34	ning	50,827.23	30,055.77	785.59	•			165.00	85.00		2,074.16	756.00
(11,315,97) 0,511,34 (0,511,34) 1,703,60 (1,703,60) 1,502,11 (4,532,07) (1,502,11) (4,532,07) (1,502,11) (4,532,07) (1,502,11) (4,532,07) (1,502,11) (4,532,07) (1,502,12) (1,50	(11,315,97) 0,511,34 (0,511,34) 1,703,60 (1,703,60) 1,502,11 (4,534,07) (1,502,11) (4,543,07) (1,502,11) (4,543,07) (1,502,11) (4,543,07) (1,502,11) (4,543,07) (1,502,11) (4,543,07) (1,502,11) (4,543,07) (1,502,11) (4,543,07) (1,502,11) (4,543,07) (1,502,11) (4,543,07) (1,502,11) (4,543,08) (1,502,11) (4,543,08) (1,502,11) (4,543,08) (1,502,11) (4,543,08) (4,502,11) (4,543,08) (4,502,11) (4,543,08) (4,502,11) (4,543,08) (4,502,11) (4,543,08) (4,502,11) (4,543,08) (4,502,11) (4,543,08) (4,502,11) (4,543,08) (4,502,11) (4,543,08) (4,502,11) (4,543,08) (4,502,11) (4,543,08) (4,502,11) (4,543,08) (4,502,11) (4,543,08) (4,502,11) (4,543,08) (4,552,11) (4,543,08) (4,552,11) (4,543,08) (4,552,11) (4,543,08) (4,552,11) (4,543,08) (4,552,11) (4,543,08) (4,552,11) (4,543,08) (4,552,11) (4,543,08) (4,552,11) (4,543,08) (4,552,11) (4,543,08) (4,552,11) (4,543,08) (4,552,11) (4,55	11,719,50 1,709,50	ege Classes	50,555.03	, , ,	. 00 110 34		, 002.1	, ,				•	
36,003.00 178,949.64 2,201.74 685.97 434.32 635.54 1,085.61 318.86 233,551.82 19,338.45 12,829.63 0.37 0.37 3,120.38 1,279.29 25.00 25.00 25.00 10,253,738.00 491,737.25 140,916.30 18,011.14 372,136.27 176,943.08 929,166.94 280,762.79	36,003.00 36,003.00 178,949.64 2,201.74 685.97 - 434.32 635.54 1,085.61 318.86 233,551.82 19,338.45 12,829.63 - 635,54 1,085.61 318.86 25.00 25.00 25.00 25.00 25.00 25.00 25.00 25.00 25.00 25.00 25.00 25.00 25.00 25.00 25.00 25.00	36,003.00 178,949.64 2,201.74 6685.97 434.32 635.54 1,085.61 233,551.82 19,338.45 12,829.63 0.37 0.37 3,120.38 25.00 5.00 25.00 10,253,738.00 491,737.25 140,916.30 18,011.14 372,136.27 176,943.08 929,166.94 21	isters To/From	(11,315,97)	8.347.80	9.575.49		1,709.80	(1,709.86)	1,362.11	(4,324.07)		1,132,804.24	(1,016,293.96)
178,949.64 2,201.74 685.97 434.32 635.54 1,085.61 318.86 233,551.82 19,338.45 12,829.63 - 0.37 0.37 3,120.38 1,279.29 215.00 5.00 5.00 - 25.00 - 25.00 - uins 10,253,738.00 491,737.25 140,916.30 18,011.14 372,136.27 176,943.08 929,166.94 280,762.79	178,949.64 2,201.74 685.97 - 434.32 635.54 1,085.61 318.86 233,551.82 19,338.45 12,829.63 - 0.37 0.37 0.37 3,120.38 1,279.29 215.00 5.00 5.00 - 25.00 10,253,738.00 491,737.25 140,916.30 18,011.14 372,136.27 176,943.08 929,166.94 280,762.79	178,949.64 2,201.74 685.97 434.32 635.54 1,085.61 1,223,551.82 19,338.45 12,829.63 0.37 0.37 0.37 3,120.38 1,2120.38	ol Non-Cash	36,003,00		· ·	•	? '		- '- '-	2.00		C/'C0C'01	1,110.9
233,551.82 19,338.45 12,829.63 - 0.37 0.37 3,120.38 1,279.29	233,551.82 19,338.45 12,829.63 0.37 0.37 3,120.38 1,279.29 1.279.29 215.00 25.	233,551.82 19,338.45 12,829.63 0.37 0.37 3,120.38 1, 215.00	ties	178,949.64	2,201.74	685.97	,	434.32	635,54	1,085.61	318.86		4.262.88	1.053.07
25.00 25.00 10,253,738.00 491,737.25 140,916.30 18,011.14 372,136.27 176,943.08 929,166.94 280,762.79 uirs	25.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00	25.00 - 25.00	cle Expense	233,551.82	19,338.45	12,829.63		0.37	0.37	3,120.38	1,279.29		19,829.89	4,631.00
215.00 215.00 215.00 253,738.00 491,737.25 140,916.30 18,011.14 372,136.27 176,943.08 929,166.94 280,762.79 uins	215.00 215.00 215.00 215.00 253,738.00 491,737.25 140,916.30 18,011.14 372,136.27 176,943.08 929,166.94 280,762.79	25.00 215.00 215.00 491,737.25 140,916.30 18,011.14 372,136.27 176,943.08 929,166.94 ares	Debt Expense		•	•				1	٠	•	,	•
10,233,736,00	uins 10,233,736,00 491,737,23 140,910,30 70,111.14 372,130,27 170,343,08 929,100,34 280,702.79	ins 10,255, 135, 10 147, 121, 20 147, 121, 12 147, 121, 12 147, 121, 121, 121, 121, 121, 121, 121, 12	ellaneous Expense	215.00	30 40% 108	140.016.20	5.00	20 301 020	- 200	25.00	1 000		25.00	s
The state of the s	2017	Sold St. 1 S	otal Expenditures o December and Coine	10,253,736,00	491,101,129	00.916,041	10,011.14	372,136,27	170,943.08	929,100.94	280,752.79	882.32	1,899,705.17	(845,136.77)
		66 66	r (Under) Expenditures	•	•	1	•	•	•	ı	•	872.56	(1,090,878.24)	999,993.38
		66 66 66 66 66 66 66 66 66 66 66 66 66	1									;		
		* * * * * * * * * * * * * * * * * * *	ssets, 12/31/2012	,		•		· 		-		1,419.50	1,090,878.24	
Net Assets, 12/31/2013 \$. \$. \$. \$. \$ 2,292.06	\$\$. \$\$. \$\$		ssets, 12/31/2013	•			٠	•	62	•		2,292.06 \$	52	999,993.38

Portageville, Missouri Combining Schedule of Activities (Continued) For the Year Ended December 31, 2013

			Community Services					Weatherization Service	n Services		
	United Way -	y - MO Bootheel Local			Missouri Foundation for	DOE	DOE Weatherization				
Programs			SMAAA Navigator	County Donations	Health	Weatherization	ARRA	DOE/LIHEAP	Ameren UE II	Ameren UE II	Ameren UE
	121	12/	12/31/2013	12/31/2013	12/31/2013	6/30/2014	3/31/2013	6/30/2013	10/31/2013	10/31/2014	10/31/2013
Fund:	E 290	375	385 N/A	230 N/A	380 N/A	350 81.042	352 81.042	351 93.568	366 N/A	366 N/A	360 N/A
ains											
Contributions Grant Revenue - Federal	\$ 13,67	13,678.00 \$ 12,048.32	59	69	· **	\$ 99,858.96	·	\$ 81.361.37		· ·	, 50
Grant Revenue - State		•	1,063.64	•	106,771.00		,		33,270.00	15,015.38	8,139
Local		- 25.00	,	1,000.00	•	819.00	•	1	Ť	,	Þ
Local - Non-Cash				,	•	Ì	•	•		1	•
Program Fee Income				•	•	Ī					
Housing Kent Reimhurgements			' '	, ,	, ,	1 4					
Other Income			•	•	•	7.900.00					
Interest Income			•	,	•			•			
Gain (Loss) on Sale of Assets			•		-	-	•	•		,	,
Total Revenues and Gains	13,678.00	8.00 12,073.32	1,063.64	1,000.00	106,771.00	108,577.96		81,361.37	33,270.00	15,015.38	8,139.00
Expenditures											
Salaries & Wages		1,823.25	647.43		12,096.51	(5,630.85)	,	21,754.10	13,293.24		4,557.54
Salaries & Wages Non-Cash			. !	1	. :	,					
Fringe Benefits	_	(0.12) 535.30	209.96		3,512.38	9,529.97	81.59	8,447.42	(0.15)		(0.15)
Advertising			• (201.05	. ,				•	•
Building Acquisition & Renovation				•					. ,		
Client Assistance & Program Costs	13,864.00	4.00			•	81,771.51	,	43,430.19	31,848.71		2,641.00
Computer Software					•	•	•	Ì	•	1	•
Contractual		- 9,069.06			67,163.25	3,365.47	1	212.43		1	
Depreciation Expense					. 00	. 002	•				
Dues & Subscriptions Equipment		, ,			00.00	234.39	٠ ،	. ,	12.35	. 11	. 8633
Indirect Cost		- 295.15	102.89	•	1,873.07	467.89	•	3,624.18	1.297.97	297.20	428.93
Insurance		•	•			1	1		921.49		314.76
Interest Expense						•	•	ı			1
Materials							•	1		1	i
Postage			3.36	,	62.41	672.81		53.92		,	
Furtuig & Fublications Professional Rees	4	41.36		0.07		84.00	- 963.67	28.00	143.18	• •	. 22
Rent	•	,		;		1,378.96	-	125.36			,
Rent Non-Cash			•		•	•	1	•	ļ	٠	,
Repairs & Maintenance		. !		1	•	2,836.86	i	709.09	ļ	ı	•
Supplies		. 170.36	100.00		1,232.73	707.99	i	168.34	21.81	40.65	2.67
Supplies Non-Cash Telenhone			. ,			834 75		59 63	, ,	•	• 1
Training			•			1,625.00	•			' '	
College Classes					•			•		•	
Transfers To/From	(1,713.09)	3.09)		•		•	(1,704.56)	í	(14,599.47)	14,599.47	(1.06)
Travel					147.62	1,205.18	•	662.45	•	•	,
Travel Non-Cash		1 4				11.0597		- 000		•	•
Vehicle Expense		79.20			888.80	4.563.92		1.165.53	330.87	56.75	112 98
Bad Debt Expense						•	659,30				1
Miscellaneous Expense	1,485.85			,	•		'	,	-		
Total Expenditures	13,678.00	3.00 12,073.32	1,063.64	0.07	89,284.42	108,577.96		81,361.37	33,270.00	15,015.38	8,139.00
Excess revenues and Gains Over (Under) Expenditures		ı		999.93	17,486.58	•	•		•	ì	
Net Assets, 12/31/2012			Ì	15,535.02		,				,	
Net Assets 12/31/2013	69	· •	•	16.534.95	17.486.58		· ·			u,	ı
	ļ									F	

	I		Weatherizas	Weatherization Services				Energy Assistance			Family Planning	Jannine
	1							8	1		Family Planning	
	Program:	Ameren UE	Ameren UE Pilot Project	Liberty Gas Project- Weatherization	Liberty Gas Project- Weatherization	Ameren Energy Assistance	LiHEAP - Energy Assistance	LiHEAP - Energy Assistance	Atmos-Share The Warmth	Municipal Light - Dollar More	Show Me Healthy Women	Family Planning - Program Income
	Pand	10/31/2014 360	12/31/2013 355 N.A	10/31/2013 325 34/4	10/31/2014 325 N/A	12/31/2013 415 M/A	9/30/2013 425	9/30/2014 425 03 568	12/31/2013 450	12/31/2013 451	12/31/2013	12/31/2013 540
Revenues and Gains	i Š	u/u	6/4	5/4	W/W	8/0	20,300	00000	V/4	V/N	23,263	N/A
Contributions Great Persons - Redered	•	•	· ·	1 55	•	65	\$ 1.076 705.86	\$ 371 947.09	·	- 1	€	•
Grant Revenue - State	-	211.69	17.69	47,124.00	542.12	,				• •	· ·	•
Local		,		165.00	•	•	•	,	9,001.49		•	
Local - Non-Cash		•		•		•					•	•
Program Fee Income		•	•	•		•	•			,	•	•
Housing Rent		,	•				•			•	•	
Reimbursements				•		•		•		, 600	,	1
Other Income		•	•		•	•	6 14.00	•	•	289.27	•	•
Interest Income		•	1 1	• 1	4 1	•	•	•	•		1	•
train (Loss) on Sale of Assets Total Revenues and Gains	ı	211.69	17.69	47,289.00	542.12		1,077,319.86	371,947.09	9,001.49	289.27	,
	l											
Expenditures				00 002			100	000				
Salaries & Wages			•	14,703.00	•	•	88,925.20	72,882.52				
Salaries & Wages Non-Cash			Į.	1	1	•	, 00 000	- 000000		•	, 6	
Fringe Benefits		•			•		++,600,62	00.659.00	•	•	91.00	
Advertising		. ,		. 1			, ,	٠ ،		J 4		
Building Acquisition & Renovation	ion		•	•		•		•	•	•		
Client Assistance & Program Costs	osts	•	•	29,584.13	•	,	885,372.99	266,360.00	6,344.33	49.26	,	
Computer Software		•	•	t		i	•	٠	,			
Contractual			•	•	1	•	1,000.34	172.53	•			
Depreciation Expense		,			•		,		,			
Dues & Subscriptions		60.50	. ,	39.66	96 96		310.38	23.2 84			•	,
Equipment Indirect Cost		117.96	, ,	1.711.36	53.00		14.890.53	11.835.03		, ,	' '	, ,
Insurance		•	•	1,011.73	1	1	5,686.30	. •			,	,
Interest Expense							1	•	•			1
Materials							, 00		' [•
Postage Postage		•	• ,	• •	, ,		369.32	1,290.10	677.30	•		
Funding to Fundaments Professional Rees			•	156.82	1	4.00	3,926.89		7.49		23.54	14.57
Rent		•	,	•			805.86	268.62			-	,
Rent Non-Cash					ı	1	ı		•		,	•
Repairs & Maintenance				, ;	. 1	•	2,456.27	115.74	•			
Supplies		,	•	40.71	135.00		11,713.58	1,764.64	,			
Supplies Non-Cash Telephone		, ,		. ,		, ,	3.363.98	1339.30	' '			
Training					,	1	350.92	-			•	
College Classes		•	•	•	•	•	•	ı	4	1		•
Transfers To/From		1.06		(313.86)	313.86	(4.00)	18,114.11	(18,114.11)			(114.54)	(14.57)
Travel		•		•			577.43	39.12			,	
Travel Non-Cash							3.332.71	745.06		. ,	•	
Vehicle Expense		66.75		363.15	11.00	٠,	1,057.61	1,175.90	1			,
Bad Debt Expense			•			•		•	•		•	1
Miscellaneous Expense Total Expenditures		211.69		47,289.00	542.12	 	1.077.319.86	371.947.09	7.029.32	49.26	, ,	
Excess Revenues and Gains	l			! 								
Over (Under) Expenditures		1	17.69	,	•	•		1	1,972.17	240.01	1	1
Net Assets, 12/31/2012	1		24.99		,		,		24,370.21	2,372.56	1	1
Net Assets, 12/31/2013	-69	•	42.68 \$	•		i	+ + + + + + + + + + + + + + + + + + +		26.342.38 \$	2.612.57		,
										ï		
						- 21 -						

	Emergency Services					Housing Servi	Services				
	Bootheel Regional		HUD SHP.	HUD SHP- Transitional	HUD SHP.	HUD SHP.			MHTF • Rental	MHTF - Rental	MHTF - Emergency
Program:		Emergency Shelter	Housing	Housing	Permanent Housing Permanent Housing	Permanent Housing	MHTC · Operating	MHTC - Operating	Assistance	Assistance	Assistance
Pund:	6/30/2014	12/31/2013 710 N/A	10/31/2013 715 14.235	10/31/2014 715 14.235	10/31/2013 716 14.235	10/31/2014 716 14.235	3/31/2013 720 N/A	3/31/2014 720 N/A	3/31/2013 740 N/A	3/31/2014 740 N/A	3/31/2013 760 N/A
ains											
Contributions Grant Revenue - Federal	\$ 18,442.75	•	\$ 84,950.00	31,066.03	\$ 85,771.00	\$ 33,511.37	ı €€	59		•	•
Grant Revenue - State	_	•		•	•	ſ	4,275.75	6,978.87	7,923.48	102,830.72	300.00
Local	2,962.73	,	•			, ,		.)	, ,		
Local - Non-Cash Program Reg Income	• •				•	,	1	•	٠	•	
Housing Rent	•					•			•		
Reimbursements	•	•		•		•	•		. ;		
Other Income	57,235.29	,	•	•		•	•	•	0.02	•	,
Interest Income	83.30	,		• 1		1 1		1 4	, (, ,
Gain (Loss) on Sale of Assets Total Revenues and Gains	221,735.01		84,950.00	31,066.03	85,771.00	33,511.37	4,275.75	6,978.87	7,923.50	102,830.72	300.00
į											ì
Expenditures Salaries & Wages	138,920.76	12,448.28	22,887.73	8,128.71	26,180.52	8,432.71	8,116.50	(55.85)	•	25,247.27	
Salaries & Wages Non-Cash	•		•	. !	. !	, ,		, ;	•	, L	
Fringe Benefits	44,131.71	4,845.47	10,146.41	2,833.83	11,715.73	3,180.82	4,456.87	(21.94)	• •	8,725.94	
Advertising	67.674	• '		• •	1 1					•	
Board Expense Building Acmieition & Renovation					•	•	1	1		•	,
Client Assistance & Program Costs	5,507.67	587.20	52,370.65	11,433.42	53,994.73	8,500.75	ı	•	13,592.67	92,276.89	875.00
Computer Software				,	, 1		i			•	
Contractual	421.80	1,485.48	141.72	14.03	155.49	33.24		•		,	• •
Depreciation Expense	. 00 66		• •								
Equipment		988.46	59.62	8.73	53,53	7.53	į	1	•	٠	1
Indirect Cost	21,966.30	2	3,920.63	1,358.97	4,504.08	1,437.09	1,080.13	419.34	•	4,076.79	•
Insurance	1,004.00	936.90	109.90	•	109.90	Ì	į	1	•	•	
Interest Expense	•			•	•	Ī	1	• 1		•	
Materials	184.20	294.16	95.40	12.42	113.48	13.34	32.24	95.70	32,23	137.63	
Printing & Publications		· ·			,		•	,		•	•
Professional Fees	498.79		221.43	,	178.57	i	,	94.21		30.98	,
Rent	•	37.64	31.30	6.26	471.30	94.26	,	Ū	i	ı	•
Rent Non-Cash	1 1 1 0 0	12. 100	1 200		90 008	, 0		- 00 01		- 70 91	
Repairs & Maintenance	3 109.89		458.60	50.99	545.72	35.85	15.00	00.66		165.22	
Supplies Non-Cash	-						•				٠
Telephone	4,223.85	2,907.48	242.62	36.99	463.98	95.26	•		,		
Training	596.12	8.75	27.50	•	28.13	1	1	1		17.50	
College Classes	•	. 000 00	- 11000	00 000 3		10.015.70		725 46			- (575)
Transfers To/From	61 970 6	105,902,51	508.40	0,488.39 488.85	1,855.99	70.779	221.91	199.46	99.02	944.71	(00:010)
Iravei Travei Non-Cash	71:000	-	,	}		,	,	1	ı		
Utilities	10,786.70	4,230.22	181.25	32.74	405,64	78.39	•	•	•	•	
Vehicle Expense	6,768.20	1,252.10	4,396.05	166.19	1,194.50	100.04	3.30	108.90	28.05	491.15	
Bad Debt Expense	00.00				300			3.293.60			
miscenaneous Expense Total Expenditures	245,147.49		84,950.00	31,066.03	85,771.00	33,511.37	4,275.75	6,978.87	7,923.50	102,830.72	300.00
Excess Revenues and Gains Over (Under) Expenditures	(23,412.48)	•	,	ı	•	•	•		•	1	1
Net Assets, 12/31/2012	107,206.41	1			,		•	1			
-			,					•	•		
Net Assets, 12/31/2013	\$ 83,793.93	«	es		69			*			· ·

Particular Par							Housing Services			.		
Page 1992				ž.	,	МНОС - Ноше	Bootheel Home Repair-Affordable	Housing	Missouri Housing Trust Pund			Caruthersville
Comparison Com				3/31/2013	3/31/2014	10/31/2014	12/31/2013	12/31/2013	6/30/2013	12/31/2013	12/31/2013	12/31/2013
Column	- 10		250	270 14.238	270 14.238	285 14,239	255 N/A	251 N/A	370 N/A	252 N/A	910 N/A	901 N/A
## 200.00 ********************************	Revenues and Gains Contributions											
1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000,000 1,000,00	Grant Revenue - Federal				96,973.41		· 63	•		· 59	· «	·
Comparison Comparison Comparison Comparison Control Co	Grant Revenue - State	200.0		•		•		•	31,578.03	•		1
100,000 100,	Local	• •	, ,	• •			303,033.20	•		•	•	
Court Cour	Program Res Income				•	, ,		126.710.64				, ,
Commontant Composition C	Housing Rent	1	ı	•	1					22,266.12		. 1
Commontant 200,000 200,974.1 102,806.2 100,221.0 104,221.0 104,221.0 104,221.0 104,221.0 104,221.0 104,227.0 104,221.0 104,2	Reimbursements	ì	1		•	•	•		,		Ī	ı
Comparison Colon	Other Income	1	,	•				62,511.00	1	10.65	•	,
Name	Interest income	•	•	•			•	•	1	1		•
Comparison 1,555,00 1,550,0	Gain [Loss] on Sale of Assets Total Personnes and Cains	200.0	. .	36.973.42	96.973.41	102.898.84	365.053.26	189 221 64	31.578.03	77.976.66		, .
County C	total neveltues and Canta				1.00				00:010:10	22,210.11		•
Cash 16.33	Expenditures	ı	362.43	885.15	7.776.23	15.562.36	13 978.36		20 844 50	1 118 79	,	
Permention print Control 1,1355.00 1 10.53 437.73 2,741.76 19.09.8.2 12.510.74 50.00.74 86.095.55 55.602.62 320.064-89 62.511.00 1102.89) 495.00 495.	Salaries & Wages Non-Cash	•	•		,		-	•				ı
1,355.00 1,355.00	Fringe Benefits	•	146.33	437.73	2,741.76	12,938.22	12,510.74	52,208.76	2,216.37	299.59	. 1	r
No. 10.00 No.	Advertising	•	•		•	392.25	645.38	•				•
Perpose 1,355.00 20,780.74 80,095.55 556.22.62 293.22	Board Expense	•	•			,			,	•	,	•
Spring Code 1,355.00 30,790,74 66,54 46,62.5 293,222 3,843,73 475.00 10,05 131,20 46,54 46,52.5 293,222 1,00 475.00 10,05 134,88 1,286,02 3,29,69 4,338,60 3,843,73 170,20 10,05 1,34,88 1,286,02 3,29,69 4,338,60 1,287,26 1,187,26 10,06 3,20,47 40,83 87,19 100,60 3,29,69 4,338,60 1,287,26 11,17,54 14,139 17,73 1,006,82 3,29,69 4,338,60 1,287,26 11,17,54 1,14,139 17,73 1,006,89 1,844 378,16 3,843,73 1,000,00 11,17,754 1,159,731 1,14,29 4,338,60 1,286,03 3,843,73 1,000,00 11,17,754 1,159,731 1,14,29 4,338,60 3,843,73 1,000,00 11,17,754 1,14,29 1,14,39 4,338,60 3,843,73 1,000,00 11,17,754 1,14,17	Building Acquisition & Renovation		,	• !	. !	. :	•		•			
13.25 13.12 46.54 456.25 292.22 3.874.26 3.874.26 3.874.26 3.874.26 3.874.26 3.874.26 3.874.26 3.874.26 3.874.26 3.874.26 3.874.26 3.874.26 3.874.26 3.877.60 1.287.60	Client Assistance & Program Cost.			30,780.74	86,095.55	55,632.62	330,684.88	62,511.00	(102.80)			•
2254 61.05 134.89 1286.02 3,400.71 16.45 12.86.05 3.643.73 1702.0 1.2767.26 1.2767.00 1.2767.26 1.2767.00 1.2767.26 1.2767.26 1.2267.26 1.2267.26 1.2267.26 1.2267.26 1.2267.26 1.2267.26 1.2267.26 1.2267.26 1.2267.26 1.2267.26 1.2267.26 1.2267.26 1.2267.27 1.2267.26	Computer Software	, 1	78.73	131.20	46.54	456.25	. 203.22		. ,	445.00		
2.3.4	Contraction Expense		; '	2		100	430.44	, ,		3,417.20		
22.554	Dues & Subscriptions	•	•	•	,			,	•	•	٠	•
1,126,02	Equipment	•	. :	23.60	30.71	16.45	21.68			•		•
22.54 40.88 87.19 408.32 7.77 1.85.50 1.287.50 1	Indirect Cost	,	61.05	134.88	1,286.02	3,420.07	3,178.69	6,265.05	3,843.73	170.20		•
22.54 40.86 87.19 408.32 7777 58.85.83 777.32 889.65 121.80 151.80 1107.62 430.75 585.83 7778.32 889.65 121.80 121.80 18.84 18.84 18.87 11.897.31 11.897.30.30.30.30.30.30.30.30.30.30.30.30.30.	Insurance				06.601	329.50	529.09	4,338.60		2,976.00	,	
140.25 170.62 180.75 110.76.52 1	Materials	. 1	•	•	,			,		1.56	٠,	. ,
173.54 113.9 424.17 206.86 18.84 268.83 7778.32 889.65 2076.40 18.84 200.00 200.00 20.88.11 397.54 2076.40 200.00 20.88.11 397.54 2076.40 20.88 20.88.11 2	Postage	•	340.47	40.88	87.19	408.32	77.7	i	•	121.80	,	t
22.54	Printing & Publications	•	•	•	1	,	,	1	•	,	٠	•
141.35 424.17 200.86 18.84 18.84 18.84 18.84 18.83.64 18.83	Professional Fees	22.5	,		173.83	11,076.52	430.75	585.83	778.32	889.65	•	
174.25 169.23 516.40 389.73 200.00 328.81 397.54 1587.54 169.23 516.40 389.73 200.00 36.97.34 1102.898.84 365.053.26 127.805.55 1.500.00 1.5	Rent	•	•	141.39	424.17	206.88	18.84				ı	,
174.25	Kent Nob-Cash			670 42	234 41	378.16	34.40	300.00			•	•
174.25	Supplies	•	•	158.75	169.23	516.40	389.73		328,81	397.54		
174,25	Supplies Non-Cash	1	ı	1	1	٠		•		1	•	•
(1.177.54) (1.597.31) 3.139.58 (3.139.58) (3.139.58) (3.139.58) (3.139.58) (3.139.58) (3.139.58) (3.139.58) (3.139.58) (3.139.58) (3.139.58) (3.139.58) (3.139.58) (3.139.58) (3.139.58) (3.132.55) (3.139.58) (3.132.55) (3	Telephone	•	•	174.25	419.05	425.38	380.83	•	ī	•	•	•
(1.177.54) (1.597.31) 3,139.58 (3,139.58)	Training	•	•	•	6.25	40.00	•	1		,	•	4
10.44 3.54 186.48 1.527.01 1.322.55 1.322.5	College Classes	- 177 52	_	3 130 48	, (3 130 58)		i	1 507 31	, , , , , , , , , , , , , , , , , , , ,		, ,	
146.70 360.48 660.96 165.26 - 1,743.04 - 418.55 328.35 - 1,322.55 328.35 - 1,743.04 - 240.00 - 36,973.42 96,973.41 102,898.84 365,053.26 127,805.55 31,578.03 18,117.62 1,000.00 - 1,000.00	Transfers 10/From	-		10.44	3.54	186.48	٠ ،	00.99	(cc.447,c)		00.000,1	9,941.72
146.70 360.48 660.96 165.26 1,322.55 328.35 1,322.55 328.35 1,743.04 18.55 328.35 1,328.35 1,743.04 18.55 328.35 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.5	Travel Non-Cash	•	•				,		•		•	•
tites 256.36 97.71 148.13 251.85 1,743.04 418.55 328.35 1.50 240.00 240.00 240.00 150 150 1600.00 1600.00 1700.00 1700.00 1700.00 1801.00 1700.00 1700.00 1801.00 1801.00 1900.00 1900.00	Utilities	•	•	146.70	360.48	96.099	165.26		,	1,322.55		
240.00 insections	Vehicle Expense	•	608.30	97.71	148.13	251.85	1,743.04	1	418.55	328.35	•	,
interes 200.00	Bad Debt Expense		• 1				000	ì	•	, i		•
intes - 4,159,15 (1,000.00) - 831,907.69 - 9,474.19 1,000.00 - 8, 893,323.78 \$ - 8, 33,633.34 \$ 8, 8	Total Expenditures	200.00		36,973.42	96,973.41	102,898.84	365,053.26	127,805.55	31,578.03	18,117.62	1,000.00	9,941.72
1,159.15 (1,000.00) 1,159.15 (1,000.00)	Excess Revenues and Gains											
831,907,69 29,474,19 1,000,00	Over (Under) Expenditures	•	•	•	•			61,416.09	•	4,159.15	(1,000.00)	(9,941.72)
. 8 33.633.74 8 . 8 . 8 . 8 . 8 . 8 . 8	Net Assets, 12/31/2012				,	 - - - -	, ;	831,907.69		29,474.19	1,000.00	9,941.72
	Not 0 cents 19721 /9012		•	69	6/3	•	•				6	

	•	Housing Services	Management and General	and General	•	DOMESTIC STREET				
	•									
	Programme	Kennett Project	Agency Funds	Indirect Costs	Organization Wide Sub-Total	Scott City Apartments, LLC	Allgeier Manor, LLC	Generally Accepted	Elimination of	Organization Wide Total
	g par	12/31/2013	12/31/2013	12/31/2013 130 N/A		12/31/2013 256 N/A	12/31/2013 253 N/A	Accounting Principle Adiustments	Intercompany Transactions	
Revenues and Gains	i or or	G/N	o/a							
Contributions		6	*	€	g 13 704 509 59	ø,	·	, e :	•	\$ 13.704.522.59
Grant Revenue - Federal		· ·	ı ,	1 I		· ·	•		•	
Local		•	213,873.00	1	594,654,36	•	,	(213,748.00)	•	380,906.36
Local - Non-Cash		•		•	. 2,050,748.00	1	•	(928,987.72)	,	1,121,760.28
Program Fee Income		•		•	126,710.64	•			•	126,710.64
Housing Rent		•	1	•	22,266.12	79,256.72	136,025.76		•	237,548.60
Reimbursements		•	255,509.86	926,387.35	1,181,897.21			(1,122,413.31)		59,483.90
Other Income		•	55,821.62	1,500.00	193,476.59	1,800.00	2,752.77	ı	•	198,029.36
Interest Income		į	3,029.88	ı	3,113.18	124.32	6.07	ı	ı	3,243.57
Gain (Loss) on Sale of Assets Total Revenues and Gains	' '		18,409,25 546,643,61	927,887.35	18,415,466.65	81,181.04	304,464.66	(2,265,149.03)	6 I	16,535,963.32
Expenditures			1	01 037 117	00 200 600 11					20 900 600 1
Salaries & Wages		•	7,651.33	514,569.12	5,983,000,90	•			•	5,963,000.90
Salaries & Wages Non-Cash		•	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	, 000	1,081,748.00	•	1	(928,987.72)	ı	152,760.28
Fringe Benefits		1	28,045.74	209,188.51	2,490,579.62	. 22	00 01	•	•	2,490,579.02
Advertising		1	174,48	3,304.57	7.066.50	06.40	49.00	1	•	7.066 50
Board Expense	,	1	ı	65.000,7	7,000.39)				180 146 34
Building Acquisition & Renovation	atton	,	304 40	5 651 04	3 834 802.15			•	•	3.834.802.15
Chent Assistance & Program Costs	COSTS	•	or:100	474.00	1.403.88	•		•		1.403,88
Computer Software		1	0.36 70	24.066.52	193.733.83	14.346.95	68,449,67	•	•	276,530,45
Contractual			348.780.93		348,780.93	15,878,38	28.077.88	•	,	392,737,19
Depression Expense Dues & Subscriptions		•	163.40	15,175.12	27,403.00	•	•	ı		27,403.00
Equipment		,	258.47	3,894.14	295,893.69	337.48	•	(197,262.00)	•	98,969.17
Indirect Cost		•	•	•	926,387.35		. :	(926,387.35)		
Insurance		,	14,201.77	30,775.27	128,165,08	2,709.00	10,549.51			141,423.59
Interest Expense		1	89,379.43	127.34	90,794.03	25,681.25	43,354.49		1	159,829.77
Materials		•	42,000.49	1 000	42,017.05				1 1	42,017.05
Postage		•	(49.16)	05.609.00	10.165.56					10,165,56
Printing & Publications		•	000 000	3 805 58	50 213 70	1 462 00	1 037 00	•	٠	52.712.70
Professional rees			5 392.00	2.868.96	328.353.50		,	(196,025,96)	1	132,327.54
Neilli Dant Non Cont					907.997.00		•	•	•	907,997.00
Relit Noil-Cash Densits & Maintenance			117.53	7,473.54	69,263.36	5,527.75	14,312.69	(16,486.00)	•	72,617.80
Supplies			2,416.84	22,205.17	387,797.49	382.47	5,516.74	•		393,696.70
Supplies Non-Cash		•			25,000.00	•	•		,	25,000.00
Telephone			154.20	6,086.43	74,411.77	168.80	•	,	•	74,580.57
Training		•	•	8,007.69	95,456.61	81.00	1,783.59	1	•	97,321.20
College Classes			•	•	66,558.03	•	•	•		66,558.03
Transfers To/From		6,331,90	(16,615.28)	96.0	, ;	•			•	
Travel			(976.15)	29,386.75	140,315.14					140,316,14
Travel Non-Cash			1 0		36,003.00	70.000	37 205 9	•	. ,	36,003,00
Utilities			50.010	13 050 10	229,391.20	OF.105.2	0,700,0	•	•	270,001,022
Vehicle Expense			43,173,20	13,200.10	650 30					659.30
Bad Debt Expense			200000	480 08	8.413.16	1 956 00	7 017 41	1	ı	77 386 57
Miscellaneous Experise Total Expenditures	•	6,331.90	568,920.09	927,887.35	18,482,149.91	71,178.94	188,656.54	(2,265,149.03)		16,476,836.36
Excess Revenues and Gains	•	300 120 99	376 48	,	166 683 961	10.002.10	115.808.12	'	1	59.126.96
Over (Onder) Expenditures		loc:too(o)	(2.1(4.4)							
Net Assets, 12/31/2012	•	6,331.90	2,059,438.18		4,179,900.61	31,130.12	(116,348.45)		,	4,094,682.28

Portageville, Missouri COMMUNITY SERVICES BLOCK GRANT PROGRAM GRANT NO. PG281300005

For the Program Period October 1, 2012 to September 30, 2013 Schedule of Revenue and Expenses

	0/01/2012 to 12/31/2012	/01/2013 to 9/30/2013	 Total Grant
Beginning CSBG Residual Receipts Revenue		 	\$ 1,073,060.08
Grant Revenue-CSBG Other Income	\$ 183,200.94	\$ 808,826.93	992,027.87
Total Revenue	183,200.94	 808,826.93	 992,027.87
Expenditures Personnel Contract Services Travel Payment to/for Participants Occupancy Other Expenses Indirect Cost Subtotal of Operating Expense	80,243.61 2,107.63 14,010.93 3,758.58 7,632.86 1,539.84 9,707.25	525,189.04 6,783.28 32,469.78 89,329.37 42,010.41 8,660.59 62,458.46	605,432.65 8,890.91 46,480.71 93,087.95 49,643.27 10,200.43 72,165.71
Leveraging - EHS/HS Leveraging - CCFP Leveraging - WX Leveraging - Women's Health Leveraging - Homeless Programs	11,097.03 - 898.86 34,386.19	766,900.93 - 836.20 5,559.87 15,032.01 18.89	885,901.63 11,097.03 836.20 5,559.87 15,930.87 34,405.08
Total Expenditures	 165,382.78	 788,347.90	953,730.68
Revenue over(under) Expense	\$ 17,818.16	\$ 20,479.03	38,297.19
Ending CSBG Residuals		 *	\$ 1,111,357.27

Portageville, Missouri HEAD START PROGRAM GRANT NO. 07CH0974/48

For the Program Year Ended December 31, 2013 Schedule of Revenue and Expenses Compared with Budget

	BUDGET	ACTUAL	F	ARIANCE - AVORABLE FAVORABLE)
REVENUE		 		
Grant Revenue - Head Start	\$ 8,202,990.00	\$ 8,202,990.00	\$	-
Grantee's In-Kind Contributions	 2,050,748.00	2,050,748.00		
TOTAL REVENUE	10,253,738.00	 10,253,738.00		
EXPENSES				
Direct Costs				
Personnel	4,373,316.00	4,042,764.54		330,551.46
Fringe Benefits	1,572,423.00	1,641,210.85		(68,787.85)
Travel	34,661.00	75,437.25		(40,776.25)
Equipment	225,000.00	275,916.24		(50,916.24)
Supplies	188,112.00	208,142.66		(20,030.66)
Contractual	58,900.00	47,780.70		11,119.30
Other	1,037,087.00	1,229,664.91		(192,577.91)
Indirect Costs	713,491.00	 682,072.85		31,418.15
Total Expenses	 8,202,990.00	 8,202,990.00		
Grantee's In-Kind Expenses				
Personnel and Supplies	2,050,748.00	 2,050,748.00		
TOTAL EXPENSES	 10,253,738.00	 10,253,738.00		
REVENUE OVER (UNDER) EXPENSES	\$ 	\$ 	\$	

Portageville, Missouri HEAD START PROGRAM GRANT NO. 07CH0974/48

For the Program Year Ended December 31, 2013 Reconciliation of Final Financial Report to Audited Financial Statements

Imphilipped at Dalaman Company and the second	BALA	JGATED NCE OF AL FUNDS
Unobligated Balance of Federal Funds on Financial Status Report	\$	-
Adjustments: Program income incorrectly reported		
Balance of Grant Funds Not Received to Carryover to Program Year Ending December 31, 2014	\$	

DELTA AREA ECONOMIC OPPORTUNITY CORPORATION DOE LIHEAP Subgrant Number: G-12-LIHEAP-13-02

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF July 1, 2012 to June 30, 2013

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	130,000	Grant Income	130,000
Program Income	0	Program Income	0
Total Revenue	130,000	Total Revenue	130,000
Expenditures		Expenditures	
Administration	7,200	Administration	7,200
Insurance	44 8	Insurance	448
Financial Audit	147	Financial Audit	147
Leveraging	0	Leveraging	0
T&TA	636	T&TA	636
Program Operations	121,569	Program Operations	121,569
Total Expenditures	130,000	Total Expenditures	130,000
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

DELTA AREA ECONOMIC OPPORTUNITY CORPORATION DOE LIHEAP Subgrant Number: G-13-LIHEAP-14-02

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF October 1, 2013 to December 31, 2013

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	0	Grant Income	3,178
Program Income	0 .	Program Income	0
Total Revenue	0	Total Revenue	3,178
Expenditures		Expenditures	
Administration	0	Administration	0
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	0	Program Operations	3,178
Total Expenditures	0	Total Expenditures	3,178
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

Subgrantee amounts differ from Energy Center due to generally accepted accounting principles accrual accounting adjustments. Amounts reported were accurate and support was available at time of filing.

DELTA AREA ECONOMIC OPPORTUNITY CORPORATION LIBERTY UTILITIES Subgrant Number: G-13-10-0192-2-02

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF November 1, 2012 to October 31, 2013

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	47,124	Grant Income	47,124
Program Income	0	Program Income	0
Total Revenue	47,124	Total Revenue	47,124
Expenditures		Expenditures	-
Administration	1,663	Administration	1,663
Insurance	1,012	Insurance	1,012
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	44,449	Program Operations	44,449
Total Expenditures	47,124	Total Expenditures	47,124
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

DELTA AREA ECONOMIC OPPORTUNITY CORPORATION LIBERTY UTILITIES Subgrant Number: G-14-10-0192-3-02

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF November 1, 2013 to December 31, 2013

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	0	Grant Income	542
Program Income	0	Program Income	0
Total Revenue	0	Total Revenue	542
Expenditures		Expenditures	
Administration	0	Administration	0
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	0	Program Operations	542
Total Expenditures	0	Total Expenditures	542
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

Subgrantee amounts differ from Energy Center due to generally accepted accounting principles accrual accounting adjustments. Amounts reported were accurate and support was available at time of filing.

DELTA AREA ECONOMIC OPPORTUNITY CORPORATION AMEREN UE ELECTRIC

Subgrant Number: G13-11-0028-2-02

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF November 1, 2012 to October 31, 2013

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	33,270	Grant Income	33,270
Program Income	0	Program Income	0
Total Revenue	33,270	Total Revenue	33,270
Expenditures		Expenditures	
Administration	1,503	Administration	1,503
Insurance	921	Insurance	921
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	30,846	Program Operations	30,846
Total Expenditures	33,270	Total Expenditures	33,270
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

DELTA AREA ECONOMIC OPPORTUNITY CORPORATION AMEREN UE ELECTRIC Subgrant Number: G14-11-0028-3-02

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF November 1, 2013 to December 31, 2013

DIVISION OF ENERGY		SUBGRANTEE
Beginning Fund Balance	0	Beginning Fund Balance 0
Revenue		Revenue
Grant Income	0	Grant Income 15,015
Program Income	0	Program Income 0
Total Revenue	0	Total Revenue 15,015
Expenditures		Expenditures
Administration	0	Administration 0
Insurance	0	Insurance 0
Financial Audit	0	Financial Audit 0
Leveraging	0	Leveraging 0
T&TA	0	T &TA 0
Program Operations	0	Program Operations 15,015
Total Expenditures	0	Total Expenditures 15,015
Ending Fund Balance	0	Ending Fund Balance 0
		Ending Cash on Hand 0
		Ending Inventory 0.

Subgrantee amounts differ from Energy Center due to generally accepted accounting principles accrual accounting adjustments. Amounts reported were accurate and support was available at time of filing.

DELTA AREA ECONOMIC OPPORTUNITY CORPORATION **AMEREN UE GAS** Subgrant Number: G13-10-0363-2-02

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF November 1, 2012 to October 31, 2013

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	8,139	Grant Income	8,139
Program Income	0	Program Income	0
Total Revenue	8,139	Total Revenue	8,139
Expenditures		Expenditures	
Administration	521	Administration	521
Insurance	315	Insurance	315
Financial Audit	o	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	o	T&TA	0
Program Operations	7,303	Program Operations	7,303
Total Expenditures	8,139	Total Expenditures	8,139
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

DELTA AREA ECONOMIC OPPORTUNITY CORPORATION AMEREN UE GAS Subgrant Number: G14-10-0363-3-02

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF November 1, 2013 to December 31, 2013

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	•
Grant Income	0	Grant Income	212
Program Income	0	Program Income	0
Total Revenue	0	Total Revenue	212
Expenditures		Expenditures	212
Administration	0	Administration	•
Insurance	0		0
	U	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	0	T&TA	0
Program Operations	0	Program Operations	212
Total Expenditures	0	Total Expenditures	212
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

Subgrantee amounts differ from Energy Center due to generally accepted accounting principles accrual accounting adjustments. Amounts reported were accurate and support was available at time of filing.

DELTA AREA ECONOMIC OPPORTUNITY CORPORATION DOE

Subgrant Number: G-12-EE00195-4-02

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF July 1, 2012 to December 31, 2013

DIVISION OF ENERGY		SUBGRANTEE
Beginning Fund Balance	0	Beginning Fund Balance 0
Revenue		Revenue
Grant Income	179,359	Grant Income 179,359
Program Income	0	Program Income 0
Total Revenue	179,359	Total Revenue 179,359
Expenditures		Expenditures
Administration	4,380	Administration 4,380
Insurance	1,000	Insurance 1,000
Financial Audit	0	Financial Audit 0
Leveraging	0	Leveraging 0
T&TA	2,000	T&TA 2,000
Program Operations	171,979	Program Operations 171,979
Total Expenditures	179,359	Total Expenditures 179,359
Ending Fund Balance	0	Ending Fund Balance 0
		Ending Cash on Hand 0
		Ending Inventory 0

DELTA AREA ECONOMIC OPPORTUNITY CORPORATION DOE

Subgrant Number: G-13-EE0006164-02

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF July 1, 2013 to December 31, 2013

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	5,063	Grant Income	18,907
Program Income	o	Program Income	0
Total Revenue	5,063	Total Revenue	18,907
Expenditures		Expenditures	,
Administration	o	Administration	0
Insurance	O	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	1,061	T&TA	1,061
Program Operations	4,002	Program Operations	17,846
Total Expenditures	5,063	Total Expenditures	18,907
Ending Fund Balance	. 0	Ending Fund Balance	
	J		0
		Ending Cash on Hand	0
	•	Ending Inventory	0

Subgrantee amounts differ from Energy Center due to generally accepted accounting principles accrual accounting adjustments. Amounts reported were accurate and support was available at time of filing.

DELTA AREA ECONOMIC OPPORTUNITY CORPORATION DOE ARRA

Subgrant Number: G-09-EE00151-02

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF April 1, 2009 to March 31, 2013

DIVISION OF ENERGY		SUBGRANTEE
Beginning Fund Balance	0	Beginning Fund Balance 0
Revenue		Revenue
Grant Income	5,761,912	Grant Income 5,761,912
Program Income	0	Program Income 0
Total Revenue	5,761,912	Total Revenue 5,761,912
Expenditures		Expenditures
Administration	229,943	Administration 229,943
Insurance	21,733	Insurance 21,733
Financial Audit	1,898	Financial Audit 1,898
Leveraging	104,383	Leveraging 104,383
T&TA	96,816	T&TA 96,816
Program Operations	5,307,139	Program Operations 5,307,139
Total Expenditures	5,761,912	Total Expenditures 5,761,912
Ending Fund Balance	0	Ending Fund Balance 0
		Ending Cash on Hand 0
		Ending Inventory 0

DELTA AREA ECONOMIC OPPORTUNITY CORPORATION EMHI ARRA

Subgrant Number: G-09-EE0151A-02

RECONCILIATION OF REVENUES AND EXPENSES

FOR THE PERIOD OF June 1, 2010 to March 31, 2013

DIVISION OF ENERGY		SUBGRANTEE	
Beginning Fund Balance	0	Beginning Fund Balance	0
Revenue		Revenue	
Grant Income	300,000	Grant Income	300,000
Program Income	0	Program Income	0
Total Revenue	300,000	Total Revenue	300,000
Expenditures		Expenditures	
Administration	9,280	Administration	9,280
Insurance	0	Insurance	0
Financial Audit	0	Financial Audit	0
Leveraging	0	Leveraging	0
T&TA	2,565	T&TA	2,565
Program Operations	288,155	Program Operations	288,155
Total Expenditures	300,000	Total Expenditures	300,000
Ending Fund Balance	0	Ending Fund Balance	0
		Ending Cash on Hand	0
		Ending Inventory	0

DELTA AREA ECONOMIC OPPORTUNITY CORPORATION

Portageville, Missouri

LOW INCOME HOUSING ENERGY ASSISTANCE PROGRAM CONTRACT NUMBER: ERS11013003

For the Program Period October 1, 2012 to September 30, 2013 Schedule of Contracted Revenues and Expenses

Special Start-up \$ Current (initial + amendments) 1,530,656.00 Carryover 53,636.00 Total Contracted Grant Revenues 1,584,292.00 Expenditures 236,069.56 Personnel 236,069.56 Travel/Training 2,245.05 Rent/Fuel/Utilities/Insurance 10,851.17 Equipment - Supplies 11,682.81 Communication Services 4,291.82 Repair and Maintenance 3,989.86 Other - Contractual 5,794.14 Total Administrative/ Program Services 274,924.41 ECIP Direct Services 270,914.00 Amerigas Settlement - Total ECIP Direct Services 1,277,972.99	Revenue	
Current (initial + amendments) 1,530,656.00 Carryover 53,636.00 Total Contracted Grant Revenues 1,584,292.00 Expenditures 236,069.56 Personnel 2,245.05 Rent/Fuel/Utilities/Insurance 10,851.17 Equipment 11,682.81 Supplies 11,682.81 Communication Services 4,291.82 Repair and Maintenance 3,989.86 Other - Contractual 5,794.14 Total Administrative/ Program Services 274,924.41 ECIP Direct Services 270,914.00 Amerigas Settlement 1,007,058.99 Summer 270,914.00 Amerigas Settlement 1,277,972.99 Outreach & Education 11,870.00 Total Outreach & Education 11,870.00 Total Outreach & Education 1,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60	Contracted Grant Revenue-LIHEAP	
Carryover 53,636.00 Total Contracted Grant Revenues 1,584,292.00 Expenditures 236,069.56 Personnel 236,069.56 Travel/Training 2,245.05 Rent/Fuel/Utilities/Insurance 10,851.17 Equipment 11,682.81 Communication Services 4,291.82 Repair and Maintenance 3,989.86 Other - Contractual 5,794.14 Total Administrative/ Program Services 274,924.41 ECIP Direct Services Winter Summer 1,007,058.99 Summer 270,914.00 Amerigas Settlement 1,277,972.99 Outreach & Education 11,870.00 Total Outreach & Education 11,870.00 Total Expenditures 1,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60		\$ -
Total Contracted Grant Revenues		1,530,656.00
Expenditures Personnel 236,069.56 Travel/Training 2,245.05 Rent/Fuel/Utilities/Insurance 10,851.17 Equipment 11,682.81 Communication Services 4,291.82 Repair and Maintenance 3,989.86 Other - Contractual 5,794.14 Total Administrative/ Program Services 274,924.41	Carryover	53,636.00
Expenditures Personnel 236,069.56 Travel/Training 2,245.05 Rent/Fuel/Utilities/Insurance 10,851.17 Equipment 11,682.81 Communication Services 4,291.82 Repair and Maintenance 3,989.86 Other - Contractual 5,794.14 Total Administrative/ Program Services 274,924.41	Total Contracted Grant Revenues	1 584 292 00
Personnel 236,069.56 Travel/Training 2,245.05 Rent/Fuel/Utilities/Insurance 10,851.17 Equipment		1,00+,292.00
Travel/Training 2,245.05 Rent/Fuel/Utilities/Insurance 10,851.17 Equipment 11,682.81 Supplies 11,682.81 Communication Services 4,291.82 Repair and Maintenance 3,989.86 Other - Contractual 5,794.14 Total Administrative/ Program Services 274,924.41 ECIP Direct Services 1,007,058.99 Summer 270,914.00 Amerigas Settlement 1,277,972.99 Outreach & Education 11,870.00 Total Outreach & Education 11,870.00 Total Expenditures 1,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60	•	236.060.56
Rent/Fuel/Utilities/Insurance 10,851.17 Equipment 10,851.17 Supplies 11,682.81 Communication Services 4,291.82 Repair and Maintenance 3,989.86 Other - Contractual 5,794.14 Total Administrative/ Program Services 274,924.41 ECIP Direct Services 1,007,058.99 Summer 270,914.00 Amerigas Settlement - Total ECIP Direct Services 1,277,972.99 Outreach & Education 11,870.00 Total Outreach & Education 11,870.00 Total Expenditures 1,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60	Travel/Training	•
Equipment 1.682.81 Supplies 11,682.81 Communication Services 4,291.82 Repair and Maintenance 3,989.86 Other - Contractual 5,794.14 Total Administrative/ Program Services 274,924.41 ECIP Direct Services 1,007,058.99 Summer 270,914.00 Amerigas Settlement - Total ECIP Direct Services 1,277,972.99 Outreach & Education 11,870.00 Total Outreach & Education 11,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60	,	
Supplies 11,682.81 Communication Services 4,291.82 Repair and Maintenance 3,989.86 Other - Contractual 5,794.14 Total Administrative/ Program Services 274,924.41 ECIP Direct Services 1,007,058.99 Summer 270,914.00 Amerigas Settlement - Total ECIP Direct Services 1,277,972.99 Outreach & Education 11,870.00 Total Outreach & Education 11,870.00 Total Expenditures 1,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60		10,001:17
Communication Services 4,291.82 Repair and Maintenance 3,989.86 Other - Contractual 5,794.14 Total Administrative/ Program Services 274,924.41 ECIP Direct Services 1,007,058.99 Summer 270,914.00 Amerigas Settlement - Total ECIP Direct Services 1,277,972.99 Outreach & Education 11,870.00 Total Outreach & Education 11,870.00 Total Expenditures 1,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60		11 682 81
Repair and Maintenance 3,989.86 Other - Contractual 5,794.14 Total Administrative/ Program Services 274,924.41 ECIP Direct Services 1,007,058.99 Summer 270,914.00 Amerigas Settlement - Total ECIP Direct Services 1,277,972.99 Outreach & Education 11,870.00 Total Outreach & Education 11,870.00 Total Expenditures 1,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60		•
Other - Contractual 5,794.14 Total Administrative/ Program Services 274,924.41 ECIP Direct Services 1,007,058.99 Winter 270,914.00 Amerigas Settlement - Total ECIP Direct Services 1,277,972.99 Outreach & Education 11,870.00 Total Outreach & Education 11,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60	Repair and Maintenance	•
Total Administrative/ Program Services 274,924.41 ECIP Direct Services 1,007,058.99 Winter 270,914.00 Amerigas Settlement - Total ECIP Direct Services 1,277,972.99 Outreach & Education 11,870.00 Total Outreach & Education 11,870.00 Total Expenditures 1,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60		
### ECIP Direct Services Winter	Total Administrative/ Program Services	
Winter 1,007,058.99 Summer 270,914.00 Amerigas Settlement - Total ECIP Direct Services 1,277,972.99 Outreach & Education 11,870.00 Total Outreach & Education 11,870.00 Total Expenditures 1,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60	, 5	27 1322 1.11
Summer 1,007,038.99 Amerigas Settlement 270,914.00 Total ECIP Direct Services 1,277,972.99 Outreach & Education 11,870.00 Total Outreach & Education 11,870.00 Total Expenditures 1,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60	ECIP Direct Services	
Summer 270,914.00 Amerigas Settlement - Total ECIP Direct Services 1,277,972.99 Outreach & Education 11,870.00 Total Outreach & Education 11,870.00 Total Expenditures 1,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60	Winter	1 007 058 99
Amerigas Settlement Total ECIP Direct Services Outreach & Education Total Outreach & Education Total Outreach & Education Total Expenditures 11,870.00 Total Expenditures 11,870.00 11,870.00 11,870.00 11,564,767.40	Summer	• •
Outreach & Education 11,870.00 Total Outreach & Education 11,870.00 Total Expenditures 1,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60	Amerigas Settlement	2,10,511.00
Outreach & Education 11,870.00 Total Outreach & Education 11,870.00 Total Expenditures 1,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60	Total ECIP Direct Services	1,277,972.99
Total Outreach & Education 11,870.00 Total Expenditures 1,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60		
Total Expenditures 11,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60	Outreach & Education	11,870.00
Total Expenditures 11,564,767.40 Contracted Revenue over (under) Expenditures 19,524.60	Total Outreach & Education	11.000.00
Contracted Revenue over (under) Expenditures 19,524.60		
-	Total Expenditures	1,564,767.40
Transfer from CSBG	Contracted Revenue over (under) Expenditures	19,524.60
	Transfer from CSBG	-
Ending Program Balance \$ 19,524,60	Ending Program Balance	\$ 19.524.60

DELTA AREA ECONOMIC OPPORTUNITY COPORATION

Portageville, Missouri Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2013

	i car Tiraca December	Pass - Through		
Federal Grantor/Pass-Through		Identifying	CFDA	Federal
Grantor/Program Title	,	Number	**	Expenditures
U.S. Department of Homeland Security Direct Programs				
od and Shelter Program - New Madric	12/31/2013	N/A	97.024	\$ 7,730.00
Emergency Food and Shelter Program - Mississippi County	12/31/2013	N/A	97.024 TOTAL 97.024	5,948.00
Total U.S. Department of Homeland Security				13,678.00
U.S. Department of Health and Human Services				
Direct Programs:		:		
Head Start	12/31/2013	N/A	93.600 (M)	8,202,990.00
Passed Infougn: State of Missouri Department of Social Services - Family Support Division	Division			
Low-Income Home Energy Assistance Program (ECIP)	9/30/2013	ER110130003	93.568	1,076,705.86
Low-Income Home Energy Assistance Program (ECIP)	9/30/2014	ERS11014003	93.568	371,947.09
State of Missouri Department of Natural Resources				
Weatherization Assistance for Low-Income Individuals	6/30/2013	G-12-LIHEAP-13-02	93.568	81,361.37
:			TOTAL 93.568 (M)_	1,530,014.32
State of Missouri Department of Social Services - Family Support Division	Division			
Community Services Block Grant	9/30/2013	PG281300005	93.569	808,826.93
Community Services Block Grant	9/30/2014	PG281300005	93.569	154,856.61
			TOTAL 93.569 (M)	963,683.54
State of Missouri Department of Health and Senior Services				
Maternal, Infant, and Early Childhood Home Visiting Program	9/30/2013	CR12050001	93.505	491,737.25
Maternal, Infant, and Early Childhood Home Visiting Program	9/30/2014	C312050001	93.505	140,916.30
State of Missouri Denartment of Social Services - Family Support Division	Division		TOTAL 93.505 (M)	632,653.55
Dunklin County				
Family Violence and Prevention Services	6/30/2014	SDA396121026	93.671	18,442.75
Total U.S. Department of Health and Human Services				11,347,784.16
U.S. Department of Energy				
Passed Through:				
State of Missouri Department of Natural Resources	673070014	0 10 PECO10E 4 00	. 0.00	0 0
Total U.S. Department of Energy	100/00/0	70-1-0410010-31-0	750.10	99,858.96

DELTA AREA ECONOMIC OPPORTUNITY COPORATION

Pass - Through Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2013 Portageville, Missouri

Federal Grantor/Pass-Through		Identifying	CFDA		Federal
Grantor/Program Title		Number	#	E	Expenditures
U.S. Department of Housing and Urban Development					
Direct Programs:					
Supportive Housing Program - Transitional Housing	10/31/2013	N/A	14.235	99	84,950.00
Supportive Housing Program - Transitional Housing	10/31/2014	N/A	14.235		31,066.03
Supportive Housing Program - Permanent Housing	10/31/2013	N/A	14.235		85,771.00
Supportive Housing Program - Permanent Housing	10/31/2014	N/A	14.235		33,511.37
			TOTAL 14.235		235,298.40
Passed Through:					
Missouri Housing Development Corporation					
HOME Repair Opportunity	10/31/2014	13-HERO-14	14.239		102,898.84
State of Missouri Department of Mental Health					
Shelter Plus Program	3/31/2013	ER197 SCB2-MO0080C7E061104	14.238		36,973.42
Shelter Plus Program	3/31/2014	ER197 SCB3-MO0080L7E061205	14.238		96,973.41
)			TOTAL 14.238		133,946.83
Total U.S. Department of Housing and Urban Development					472,144.07

U.S. Department of Agriculture

	929,166.94	280,762.79	372,136.27	176,943.08	1,759,009.08	12,048.32
	10.558	10.558	10.558	10.558	TOTAL 10.558 (M)	10.773
	ERS46-11-1736	ERS46-11-1736	ERS46-11-0024	ERS46-11-0024		C00039679
	9/30/2013	9/30/2014	9/30/2013	9/30/2014		5/31/2014
Passed Through: State of Missouri Department of Health and Senior Services	Child and Adult Care Food Program - Home Sponsor Program	Child and Adult Care Food Program - Home Sponsor Program	Child and Adult Care Food Program - Center Reimbursement	Child and Adult Care Food Program - Center Reimbursement		The Curators of the University of Missouri Rural Business Opportunity Grants Total U.S. Department of Agriculture

Total Expenditures of Federal Awards

13,704,522.59

NOTE A -- BASIS OF PRESENTATION

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

(M) = Major Program

JARRED, GILMORE & PHILLIPS, PA

Certified Public Accountants

INDEPENDENT AUDITORS' 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, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Delta Area Economic Opportunity Corporation (a nonprofit organization), which comprise the consolidated statement of financial position as of December 31, 2013, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated August 15, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Delta Area Economic Opportunity Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Delta Area Economic Opportunity Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of Delta Area Economic Opportunity Corporation's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

JARRED, GILMORE & PHILLIPS, PA Certified Public Accountants

Jarred, Gilnow : Anilips, PA

August 15, 2014 Chanute, Kansas

JARRED, GILMORE & PHILLIPS, PA

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Board of Directors Delta Area Economic Opportunity Corporation Portageville, Missouri

Report on Compliance for Each Major Federal Program

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 direct and material effect on each of Delta Area Economic Opportunity Corporation's major federal programs for the year ended December 31, 2013. Delta Area Economic Opportunity Corporation's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Delta Area Economic Opportunity Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Delta Area Economic Opportunity Corporation's compliance.

Opinion on Each Major Federal Program

In our opinion, Delta Area Economic Opportunity Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

Management of Delta Area Economic Opportunity Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Delta Area Economic Opportunity Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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.

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

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

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

JARRED, GILMORE & PHILLIPS, PA

Jarred, Gilnow! Anilips, PA

Certified Public Accountants

August 15, 2014 Chanute, Kansas

DELTA AREA ECONOMIC OPPORTUNITY CORPORATION

Portageville, Missouri

Schedule of Findings and Questioned Costs For the Year Ended December 31, 2013

ı.	SUMMARY OF AUDITORS' RESULTS					
	Financial Statements:					
	The auditors' report expresses a qualified opi	inion on th	e co	nsolida	ted fin	ancial
	statements of Delta Area Economic Opportunity Co	orporation.				
	Internal Control over Financial Reporting:					i.
	Material weakness(es) identified?		Yes	X	No	
	Significant deficiency(ies) identified?		Yes	X	Nor	
	Noncompliance or other matters required to be				Rep	orted
	reported under Government Auditing Standards		Yes	X	No	
	Federal Awards:					
	Internal control over major programs:					
	Material weakness(es) identified?		Yes	v	No	
	Significant deficiency(ies) identified?		Yes			7.0
	3, 1, 1		103			orted
	The auditors' report on compliance for the con-				-	
	The auditors' report on compliance for the major f Economic Opportunity Corporation expresses an ur	ederal award imodified opi	prog	grams f	or Delta	a Area
	Any audit findings disclosed that are required to					
	be reported in accordance with Section 510(a) of					
	OMB Circular A-133?		Yes	X	No	
	Identification of major programs:					
	U.S. DEPARTMENT OF HEALTH AND HUMAN SEI	RVICES				
	Head Start			CFDA	93.600	
	Low-Income Home Energy Assistance Program				93.568	
	Maternal, Infant, and Early Childhood Home Vis	siting Program	n		93.505	
	Community Services Block Grant				93.569	
	U.S. DEPARTMENT OF AGRICULTURE Child and Adult Care Food Program					
	Child and Addit Care Food Frogram			CFDA	10.558	
	The threshold for distinguishing Types A and B pro	grams was		\$ 411,	135.68	
	Auditee qualified as a low risk auditee?		Yes	X	No	
II	. FINANCIAL STATEMENT FINDINGS					
	None					
Ш	. FEDERAL AWARD FINDINGS AND QUESTIONED C	<u>osts</u>				
	None					

DELTA AREA ECONOMIC OPPORTUNITY CORPORATION

Portageville, Missouri

Summary Schedule of Prior Audit Findings For the Year Ended December 31, 2013

Period Year Ended/Findings:

Finding 2012-001 – Recommended Audit Adjustments

Condition: As a result of audit procedures performed, material amounts of misstatements were detected.

Status: The Organization has hired staff and obtained training to ensure account balances are correct on an on-going basis.