



THE WHITLOCK CO.

CPAs and Consultants

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

**FINANCIAL STATEMENTS
with
INDEPENDENT AUDITOR'S REPORT**

YEARS ENDED DECEMBER 31, 2016 AND 2015



INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Partnership of the Ozarks, Inc.
Springfield, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of **Community Partnership of the Ozarks, Inc.** (CPO), which comprise the statements of financial position as of December 31, 2016 and 2015, and the related statement of activities, cash flows, and functional expenses for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Community Partnership of the Ozarks, Inc.**, as of December 31, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2017 on our consideration of CPO's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 CPO's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "THE WHITLOCK CO., LP". The signature is written in a cursive, slightly slanted style.

Springfield, Missouri
June 9, 2017

STATEMENTS OF FINANCIAL POSITION

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

STATEMENTS OF FINANCIAL POSITION

ASSETS

	December 31,	
	2016	2015
Current assets		
Cash and cash equivalents	\$ 56,543	\$ 253,542
Certificates of deposit	361,506	-
Grants receivable	300,659	281,630
Prepaid expenses	1,559	7,518
	720,267	542,690
Non-current assets		
Long-term investments	605,229	1,083,349
Fixed assets, net	608,997	508,031
	\$ 1,934,493	\$ 2,134,070
Total assets		

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable	\$ 217,119	\$ 26,677
Accrued salaries	33,778	29,748
Current portion of long-term debt	14,249	13,677
Deferred revenue	73,124	424,602
	338,270	494,704
Long-term debt, less current portion	370,093	384,343
Net assets -		
Unrestricted		
Unrestricted, undesignated	388,109	329,043
Unrestricted, designated	530,009	490,299
	918,118	819,342
Temporarily restricted	308,012	435,681
Total net assets	1,226,130	1,255,023
Total liabilities and net assets	\$ 1,934,493	\$ 2,134,070

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

STATEMENTS OF ACTIVITIES

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

STATEMENTS OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2016 AND 2015

	2016			2015		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Revenue and other support						
Federal and state grants and contracts	\$ 2,546,028	\$ 19,873	\$ 2,565,901	\$ 2,019,882	\$ 74,824	\$ 2,094,706
Program income	129,854	208,719	338,573	50,374	116,514	166,888
Miscellaneous income	486,634	87,196	573,830	494,208	280,120	774,328
Unrealized gain (loss) on designated quasi-endowments	15,648	-	15,648	(20,874)	(42)	(20,916)
Interest and dividends from designated quasi-endowments	6,050	-	6,050	5,306	-	5,306
Interest and dividends from investments	4,346	1,409	5,755	3,897	1,506	5,403
Transfers from (to) other grants	56,766	(56,766)	-	(5,000)	66,766	61,766
Net assets released from restrictions	388,100	(388,100)	-	374,834	(374,834)	-
	3,633,426	(127,669)	3,505,757	2,922,627	164,854	3,087,481
Expenses						
Program services	3,120,922	-	3,120,922	2,514,906	-	2,514,906
Support services	413,728	-	413,728	304,150	-	304,150
	3,534,650	-	3,534,650	2,819,056	-	2,819,056
Change in net assets	98,776	(127,669)	(28,893)	103,571	164,854	268,425
Net assets - beginning of year	819,342	435,681	1,255,023	715,771	270,827	986,598
Net assets - end of year	\$ 918,118	\$ 308,012	\$ 1,226,130	\$ 819,342	\$ 435,681	\$ 1,255,023

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

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2016

	Program Services	Support Services	Totals (Memorandum Only)
Salaries and related expenses	\$ 1,772,440	\$ 81,093	\$ 1,853,533
Financial fee	-	145,320	145,320
Professional fees	34,686	12,951	47,637
Supplies and materials	458,614	28,807	487,421
Telephone	9,682	2,417	12,099
Occupancy	56,753	53,590	110,343
Insurance	5,862	15,402	21,264
Printing	5,814	2,504	8,318
Local travel	35,992	729	36,721
Trainings	84,038	11,737	95,775
Educational programming	19,520	5,795	25,315
Membership dues	8,698	7,353	16,051
Equipment maintenance	5,720	4,459	10,179
Annual meeting	1,781	-	1,781
Public education	161,783	7,977	169,760
Indirect costs reimbursements	195,224	-	195,224
Contractual services	260,728	8,942	269,670
Miscellaneous expense	23	3,938	3,961
Total expenses before depreciation	3,117,358	393,014	3,510,372
Depreciation of fixed assets	3,564	20,714	24,278
Total expenses	\$ 3,120,922	\$ 413,728	\$ 3,534,650

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

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Program Services</u>	<u>Support Services</u>	<u>Totals (Memorandum Only)</u>
Salaries and related expenses	\$ 1,601,141	\$ 72,001	\$ 1,673,142
Financial fee	-	132,867	132,867
Professional fees	33,765	8,751	42,516
Supplies and materials	187,890	19,571	207,461
Telephone	8,941	2,535	11,476
Occupancy	51,422	21,964	73,386
Insurance	6,762	5,091	11,853
Printing	8,729	3,576	12,305
Local travel	28,707	449	29,156
Trainings	53,676	3,841	57,517
Educational programming	21,708	5,410	27,118
Membership dues	5,065	5,178	10,243
Equipment maintenance	5,373	2,904	8,277
Annual meeting	1,360	-	1,360
Public education	114,458	6,002	120,460
Indirect costs reimbursements	175,307	-	175,307
Contractual services	206,211	758	206,969
Miscellaneous expense	<u>-</u>	<u>3,767</u>	<u>3,767</u>
Total expenses before depreciation	2,510,515	294,665	2,805,180
Depreciation of fixed assets	<u>4,391</u>	<u>9,485</u>	<u>13,876</u>
Total expenses	<u><u>\$ 2,514,906</u></u>	<u><u>\$ 304,150</u></u>	<u><u>\$ 2,819,056</u></u>

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

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

STATEMENTS OF CASH FLOWS

	Years ended December 31,	
	2016	2015
Cash flows from operating activities		
Federal and state grants	\$ 2,533,967	\$ 2,374,105
Miscellaneous income	573,830	856,505
Interest and dividend income	11,805	10,709
Salaries and related expenditures	(1,675,158)	(1,151,302)
Other operating expenditures	<u>(1,634,783)</u>	<u>(1,654,134)</u>
Net cash provided by (used in) operating activities	<u>(190,339)</u>	<u>435,883</u>
Cash flows from investing activities		
Purchase of fixed assets	(125,244)	(500,000)
Purchase of investments	(459,000)	(290,829)
Sale of investments	<u>591,262</u>	<u>157,469</u>
Net cash provided by (used in) investing activities	<u>7,018</u>	<u>(633,360)</u>
Cash flows from financing activities		
Proceeds from the issuance of long-term debt	-	400,000
Principal payments on long-term debt	<u>(13,678)</u>	<u>(1,980)</u>
Net cash provided by (used in) financing activities	<u>(13,678)</u>	<u>398,020</u>
Net increase (decrease) in cash and cash equivalents	(196,999)	200,543
Cash and cash equivalents at beginning of year	<u>253,542</u>	<u>52,999</u>
Cash and cash equivalents at end of year	<u>\$ 56,543</u>	<u>\$ 253,542</u>

(continued)

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

STATEMENTS OF CASH FLOWS

(continued)

	<u>Years ended December 31,</u>	
	<u>2016</u>	<u>2015</u>
<u>Reconciliation of change in net assets to net cash provided by (used in) operating activities</u>		
Change in net assets	\$ (28,893)	\$ 268,425
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	24,278	13,876
Unrealized loss (gain) on designated endowments	(15,648)	20,916
Decrease (increase) in		
Grants receivable	(19,029)	(69,209)
Accounts receivable	-	20,411
Prepaid expenses	5,959	(5,388)
Increase (decrease) in		
Accounts payable	190,442	3,141
Accrued salaries	4,030	1,991
Deferred revenue	<u>(351,478)</u>	<u>181,720</u>
Net cash provided by (used in) operating activities	<u>\$ (190,339)</u>	<u>\$ 435,883</u>

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

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016 AND 2015

1. Summary of significant accounting policies

Nature of activities

Community Partnership of the Ozarks, Inc. (CPO) was incorporated on September 11, 1998 as an independently operated non-profit corporation whose mission is to facilitate and promote the building of resilient children, healthy families, and strong neighborhoods and communities through collaboration, programming, and resource development. CPO was formed from the merging of two organizations - Ozarks Fighting Back and the Community Task Force.

CPO's outcome based services and programs cover a 21-county area in Southwest Missouri where they have taken a lead role in conducting gaps analysis regarding community needs, and then developed effective collaborations, partnerships, and programming designed to address those needs. CPO focuses its efforts in four main areas – community and neighborhood development, early childhood and family development, substance abuse and violence prevention, and affordable housing and homeless prevention to achieve the following seven core outcomes: Children, families and community members' safety; children, families and community members' health; young children ready to enter school; children succeeding in school; youth ready to enter productive adulthood; parents working; and strong and thriving neighborhoods.

CPO is funded primarily from federal and state grants and contracts, augmented with funding from the City, local foundation and civic organizations, the United Way and private donations. CPO is governed by a volunteer Board of Directors that includes no paid staff of the organization. Election of the board occurs annually upon nomination by a committee of the board.

Basis of accounting

Revenues and expenditures are recognized on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when both measurable and available. Expenditures under the accrual basis of accounting are recorded when the liability is incurred. Contributions are recognized when the donor makes a promise to give that is, in substance, unconditional.

Financial statement presentation

CPO's financial statements are presented in accordance with Financial Accounting Standards *Codification Topic 958, "Not-for-Profit Entities."* Under *Topic 958*, the Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. CPO does not have any net assets that are permanently restricted, therefore that asset class is absent from these financial statements.

In accordance with FASB *Codification Topic 958*, all expenses are reported in the unrestricted net asset class. As restrictions are met, reclassification entries are made to move net assets from the temporarily restricted class to the unrestricted class so that expenditures may be made within that asset class.

Cash and cash equivalents

For purposes of the statement of cash flows, CPO considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Property and equipment

Property and Equipment are stated at cost or at their fair market value if donated, and are reported in the unrestricted net asset class. All long-lived assets with a cost, or fair market value if donated, of \$1,000 or greater are capitalized and depreciated. Depreciation is computed on a straight-line basis over the useful life of the asset, typically 39.5 years for buildings, and 3-10 years for furniture and equipment.

Deferred revenue

Deferred revenue amounts, as listed on the statement of financial position, represent grant or other funds, which are available for use in future periods. Revenue recognition will occur as qualifying expenditures are made.

Grants and contracts

Some of the more significant federal, state and local grants and contracts of CPO are:

- State Partnership Contract – including the following amendments:
 - *Caring Communities*
 - *Home Visitation*
 - *Educare*
 - *DYS – Community Mentoring*
 - *MO Customer Service Partnership Employment Program*
- Regional Support Center (C2000)
- Missouri SPIRIT
- Every Child Promise

Revenue earned from the above sources is recorded as support from federal and state grants and contracts in the unrestricted net asset class when earned.

Functional expenses

CPO allocates its expenses on a functional basis among its various programs and support services, and is committed to complying with award cost reduction standards. Expenses that can be identified with a specific program are allocated directly according to their natural expenditure classification. Various statistical basis allocate other expenses that are common to several functions.

Use of estimates

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

Tax-exempt status

CPO is a non-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code of 1986.

CPO currently qualifies as a publicly supported organization by the IRS. For the year ended December 31, 2016, CPO had no unrelated business activities.

Uncertainty in income taxes

Generally Accepted Accounting Principles prescribe a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return and also provides guidance on various related matters, such as the position CPO has taken that the organization is exempt from income taxes.

CPO's income tax filings are subject to audit by various taxing authorities. CPO's open tax audit periods are 2013 through 2016. In evaluating CPO's tax positions, interpretations and tax planning strategies are considered. CPO believes their estimates are appropriate based on current facts and circumstances.

Recent accounting pronouncements

In February 2016, the FASB issued *ASU 2016-02 Leases*. *ASU 2016-02* requires recognition of the assets and liabilities that arise from leases. The new standard is effective for fiscal years beginning after December 15, 2019. CPO is currently evaluating the effect that implementation of the new standard will have on its financial statements.

The FASB issued *ASU 2016-13, Measurement of Credit Losses on Financial Instruments*, in June 2016. Its implementation will result in a new Accounts Receivable loss accounting framework, also known as the current expected credit loss (CECL) model. CECL requires credit losses expected throughout the life of the asset to be recorded at the time of origination. Under the current incurred loss model, losses are recorded when it is probable that a loss event has occurred. The new standard will require significant operational changes, especially in data collection and analysis. The ASU is effective for interim and annual periods beginning January 1, 2021, and is expected to increase the allowance upon adoption. CPO is assessing the standard and is in the process of reviewing the capability of its systems and processes to support the data collection and retention required to implement the new standard.

In May 2014, the FASB issued *ASU No. 2014-09, Revenue from Contracts with Customers*, (*ASU 2014-09*) which requires an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. This guidance will replace most existing revenue recognition guidance in U.S. GAAP when it becomes effective. The new standard is effective for CPO on September 30, 2019. Early application is not permitted. The standard permits the use of either the retrospective or cumulative effect transition method. CPO is evaluating the effect that *ASU 2014-09* will have on its financial statements.

The FASB issue *ASU 2016-14, Presentation of Financial Statements of Not-for-Profit Entities*, (*ASU 2016-14*) in August 2016. *ASU 2016-14* improves the current net asset classification requirements and the information presented in the financial statements and notes about CPO's liquidity, financial performance, and cash flows. The new standard is effective for fiscal years beginning after December 15, 2017. CPO is currently evaluating the effect that implementation of the new standard will have on its financial statements.

2. Long-term investments

Fair market value for investments held with Community Foundation were \$605,229 and \$1,083,349 at December 31, 2016 and 2015, respectively. Cost basis for investments held with Community Foundation were \$581,306 and \$944,499 at December 31, 2016 and 2015, respectively. A portion of the funds held by the Community Foundation, Inc. have been designated by the board as quasi-endowment funds and are carried at market value based on information provided by Community Foundation, Inc.

During the years ended December 31, 2016 and 2015, the unrealized gains (losses) on investments held by the Community Foundation, Inc. totaled \$15,648 and \$(20,916), respectively.

During the year ended December 31, 2016 and 2015, interest and dividends on all investments listed above and the operating account totaled \$11,805 and \$10,709, respectively.

3. Grants receivable

The Organization's primary source of revenue comes from grants that are awarded based on various federal and state contracts. The amounts receivable on grants and contracts as of December 31, are as follows:

	<u>2016</u>	<u>2015</u>
Grants receivable	<u>\$ 300,659</u>	<u>\$ 281,630</u>

4. Fixed assets

Buildings, furniture, and equipment are stated at cost or fair market value, if donated, and are written off on a straight-line basis over a period as explained in Note 1. Fixed asset cost, as well as accumulated depreciation at December 31, 2016 and 2015, is as listed below:

	<u>2016</u>	<u>2015</u>
Equipment	\$ 107,128	\$ 101,552
Building & improvements	616,039	500,000
Computer software	<u>1,800</u>	<u>1,800</u>
Total fixed assets at cost	724,967	603,352
Less accumulated depreciation	<u>(115,970)</u>	<u>(95,321)</u>
Total fixed assets, net	<u>\$ 608,997</u>	<u>\$ 508,031</u>

Additions to each asset class are described below:

	<u>2016</u>	<u>2015</u>
Equipment	\$ 9,205	\$ -
Building & improvements	<u>116,039</u>	<u>500,000</u>
Total additions	<u>\$ 125,244</u>	<u>\$ 500,000</u>

Depreciation expense for the years ended December 31, 2016 and 2015 was \$24,278 and \$13,876.

5. Long-term debt

At December 31, long-term debt of the organization consisted of the following:

	<u>2016</u>	<u>2015</u>
Note payable to Springfield First Community Bank, originated September 29, 2015, in the amount of \$400,000 at 3.75% for 240 months. The note is payable in monthly payments of \$2,385, which began on November 5, 2015. A single balloon payment for the remaining principal is due October 5, 2020. This note is secured by real estate located at 330 N. Jefferson, Springfield, MO.	\$ 384,342	\$ 398,020
Less current portion	<u>(14,249)</u>	<u>(13,677)</u>
Total long-term debt, less current portion	<u>\$ 370,093</u>	<u>\$ 384,343</u>

Principal payments due on long-term debt for years ended December 31, are as follows:

Year Ending Dec 31,	
<u>2017</u>	\$ 14,249
2018	14,800
2019	15,372
2020	339,921
2021	-

6. Unrestricted net assets

Unrestricted, board designated net assets are those assets which have been designated by the CPO board for use in specific projects. Unrestricted net assets are available for the following purposes at December 31:

	<u>2016</u>	<u>2015</u>
Unrestricted, undesignated	\$ 388,109	\$ 329,043
Unrestricted, board designated	<u>530,009</u>	<u>490,299</u>
	<u>\$ 918,118</u>	<u>\$ 819,342</u>

7. Temporarily restricted net assets

Temporarily restricted net assets are those assets which have been provided by donors for use in specific projects and/or for use in a specific time period. Those funds are held in the temporarily restricted net asset class until expended. Temporarily restricted net assets at December 31, 2016 and 2015 totaled \$308,012 and \$435,681, respectively.

8. Retirement plan

CPO participates in a defined contribution retirement plan covering all employees who have completed one year of service. This plan is in accordance with Internal Revenue Code Sec. 403(b). For employees meeting eligibility requirements, CPO contributes 10% of each employee's salary to a fund administered by Mutual of America. The employer contribution for the years ended December 31, 2016 and 2015 was \$138,937 and \$129,683, respectively.

9. Concentration of credit risk

CPO maintains cash balances with United Way of the Ozarks Inc., an affiliated entity, in non-interest bearing transaction accounts at financial institutions located in the Springfield, Missouri area. Accounts at the institutions are insured by the Federal Deposit Insurance Corporation and are subject to the \$250,000 limitation. The account balance is held in a sweep account where funds are swept each night into accounts where funds are secured by government securities.

10. Leases

On May 2, 2013, CPO entered into a lease agreement with the City of Springfield, for the premises at 300 East Central, Springfield, MO. The premises are leased for \$10 payable in advance of the lease for the term of one year for the purpose of the operation of the Springfield Affordable Housing Center.

11. Contingencies

CPO receives a large portion of their funding for projects through various federal and state grants and contracts for specific purposes that are subject to audit by grantor agencies. Compliance audits conducted by those agencies in the future could lead to disallowed costs relating to the current period; however, CPO expects such amounts, if any, to be immaterial.

12. Fair value of financial instruments

Generally Accepted Accounting Principles (GAAP) defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GAAP establishes a fair value hierarchy that prioritizes the inputs used in valuation techniques to measure fair value into three levels, with Level 1 being the highest priority.

Level 1 inputs: Level 1 inputs are quoted market prices in active markets for identical assets or liabilities that are accessible at the measurement date.

Level 2 inputs: Level 2 inputs are from other than market prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. This includes quoted market prices of similar assets or liabilities in active markets, or quoted market prices for identical or similar assets or liabilities in markets that are not active.

Level 3 inputs: Level 3 inputs are unobservable and should be used to measure fair value to the extent that observable inputs are not available.

The following are major categories of assets and liabilities measured at fair value on a recurring basis during the years ended December 31, 2016 and 2015:

Investments - Fair values have been determined using quoted market prices.

		December 31, 2016			
		Fair Value			Carrying
		Level 1	Level 2	Level 3	Amount
<u>Financial Assets</u>					
<u>Investments</u>					
Community Foundation	\$	-	\$ 605,229	\$ -	\$ 605,229
	<u>\$</u>	<u>-</u>	<u>\$ 605,229</u>	<u>\$ -</u>	<u>\$ 605,229</u>
		December 31, 2015			
		Fair Value			Carrying
		Level 1	Level 2	Level 3	Amount
<u>Financial Assets</u>					
<u>Investments</u>					
Community Foundation	\$	-	\$ 1,083,349	\$ -	\$ 1,083,349
	<u>\$</u>	<u>-</u>	<u>\$ 1,083,349</u>	<u>\$ -</u>	<u>\$ 1,083,349</u>

13. Related party transactions

During the years ended December 31, 2016 and 2015, CPO contracted for services with individuals or businesses with a relationship to the organization as follows:

Leased employees

CPO leases its whole workforce from the United Way of the Ozarks, Inc., a not-for-profit corporation. CPO paid \$1,853,533 and \$1,673,143 for employee labor personnel services during 2016 and 2015, respectively, and has included these expenses with salaries and related expenses. These employees are under the direct supervision of the CPO Executive Director who makes all hiring, firing and disciplinary decisions and all activities of these employees accrue to the benefit of CPO.

Indirect relationship

Leslie Peck, a member of the CPO Board of Directors, has an ownership interest in an insurance agency that has written employee benefits policies for CPO with premiums totaling \$260,517 and \$260,888 in 2016 and 2015, respectively. Amount reflects premiums paid to insurance carriers, not commission paid to interested party.

Bridget Dierks, a member of the CPO Board of Directors, is the Grants Program Officer of Community Foundation of the Ozarks where CPO has endowments totaling \$390,781 and \$372,944 at December 31, 2016 and 2015, respectively. CPO also has long-term investments totaling \$214,448 and \$710,405 at December 31, 2016 and 2015, respectively. CPO also received grant funding with Community Foundation of the Ozarks. Expenses during 2016 and 2015 were \$14,427 and \$45,234, respectively.

Greg Burris, a member of the CPO Board of Directors, is employed by the City of Springfield as City Manager with whom CPO has contracts and sub awards. Expenses during 2016 and 2015 were \$311,473 and \$243,519, respectively.

Debbie Shantz-Hart, a member of the CPO Board of Directors, is owner of Sustainable Housing Solutions/Housing Plus with whom CPO has a contract for the Fulbright Springs project. Expenses during 2016 and 2015 were \$30,904 and \$27,503, respectively.

Barbara Lucks, a member of the CPO Board of Directors, is employed by the City of Springfield as Sustainability Officer with whom CPO has contracts and sub-awards. Expenses during 2016 and 2015 were \$311,473 and \$243,519, respectively.

Carl Rosenkranz, a member of the CPO Board of Directors, is employed by OACAC as Executive Director with whom CPO has a contract for the CLASS Project. Expenses during 2016 and 2015 were \$7,945 and \$11,558, respectively.

John Jungmann, a member of the CPO Board of Directors, is employed by Springfield Public Schools as Superintendent with whom CPO has a contract for Farm to School. Expenses during 2016 were \$11,276.

14. Subsequent events

In preparing these financial statements, CPO has evaluated events and transactions for potential recognition or disclosure through June 9, 2017, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.
COMBINING SCHEDULE - ALL CPO PROGRAM SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2016

	Total state partnership contract*	Total programs with reconciling statements*	Total all other programs	Total all program services
Salaries and related expenses	\$ 753,745	\$ 451,222	\$ 567,473	\$ 1,772,440
Professional fees	11,194	5,926	17,566	34,686
Program supplies and materials	80,398	333,842	32,680	446,920
Telephone	4,609	1,545	3,528	9,682
Occupancy	25,657	18,508	12,588	56,753
Insurance	2,331	2,101	1,430	5,862
Printing	2,055	1,286	2,473	5,814
Local travel	18,196	9,676	8,120	35,992
Trainings	2,646	56,847	24,545	84,038
Educational programming	7,256	3,604	8,660	19,520
Membership dues	317	7,368	1,013	8,698
Equipment maintenance	2,245	1,849	1,626	5,720
Annual meeting	1,556	225	-	1,781
Public education	2,914	24,447	134,422	161,783
Indirect cost reimbursement	70,382	73,816	51,026	195,224
Contractual services	34,929	153,993	71,806	260,728
Miscellaneous expense	<u>-</u>	<u>-</u>	<u>23</u>	<u>23</u>
Total expenses before transfers to other funds	1,020,430	1,146,255	938,979	3,105,664
Transfers for equipment purchases	<u>5,707</u>	<u>5,987</u>	<u>-</u>	<u>11,694</u>
Total expense and transfers	<u>\$ 1,026,137</u>	<u>\$ 1,152,242</u>	<u>\$ 938,979</u>	<u>\$ 3,117,358</u>

*Reconciling statements presented

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.
COMBINING SCHEDULE - STATE PARTNERSHIP CONTRACT
FOR THE YEAR ENDED DECEMBER 31, 2016

	Caring Communities*	DYS - Community Mentoring*	Educare*	Families & Schools Together (FAST)*	Home Visitation*	MO Cust Serv Part Employ Program*	Total state partnership contract
Salaries and related expenses	\$ 449,263	\$ 75,797	\$ 191,472	\$ -	\$ 26	\$ 37,187	\$ 753,745
Professional fees	5,309	2,013	2,911	-	699	262	11,194
Program supplies and materials	47,378	14,688	6,160	275	2,902	8,995	80,398
Telephone	2,606	444	827	-	99	633	4,609
Occupancy	10,953	2,134	10,128	-	607	1,835	25,657
Insurance	1,778	-	466	-	87	-	2,331
Printing	1,400	150	350	-	-	155	2,055
Local travel	2,700	4,895	7,507	-	997	2,097	18,196
Trainings	1,269	200	1,057	-	120	-	2,646
Educational programming	4,656	-	28	85	507	1,980	7,256
Membership dues	142	54	97	-	18	6	317
Equipment maintenance	1,736	-	499	-	10	-	2,245
Annual meeting	1,381	50	100	-	-	25	1,556
Public education	500	316	-	-	-	2,098	2,914
Indirect cost reimbursement	38,299	6,609	17,742	-	2,983	4,749	70,382
Contractual services	<u>3,325</u>	<u>-</u>	<u>180</u>	<u>-</u>	<u>31,230</u>	<u>194</u>	<u>34,929</u>
Total expenses before transfers to other funds	572,695	107,350	239,524	360	40,285	60,216	1,020,430
Transfers for equipment purchases	<u>3,206</u>	<u>2,501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,707</u>
Total expense and transfers	<u>\$ 575,901</u>	<u>\$ 109,851</u>	<u>\$ 239,524</u>	<u>\$ 360</u>	<u>\$ 40,285</u>	<u>\$ 60,216</u>	<u>\$ 1,026,137</u>

*Reconciling statements presented

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.
COMBINING SCHEDULE - PROGRAMS WITH RECONCILING STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Missouri Spirit*	Regional Support Center (C2000)*	Greene County Youth Mental Health First Aid*	Greene County Triple P*	Total programs with reconciling statements
Salaries and related expenses	\$ 69,619	\$ 285,792	\$ 30,724	\$ 65,087	\$ 451,222
Professional fees	859	4,706	296	65	5,926
Program supplies and materials	10,042	31,668	19,431	272,701	333,842
Telephone	273	1,141	125	6	1,545
Occupancy	3,821	14,236	408	43	18,508
Insurance	393	876	222	610	2,101
Printing	300	986	-	-	1,286
Local travel	1,784	7,594	216	82	9,676
Trainings	9,204	16,777	306	30,560	56,847
Educational programming	-	3,512	25	67	3,604
Membership dues	25	2,330	13	5,000	7,368
Equipment maintenance	20	1,479	350	-	1,849
Annual meeting	50	175	-	-	225
Public education	-	7,825	11,436	5,186	24,447
Indirect cost reimbursement	19,838	40,085	6,637	7,256	73,816
Contractual services	103,987	6,530	25,496	17,980	153,993
Total expenses before transfers to other funds	220,215	425,712	95,685	404,643	1,146,255
Transfers for equipment purchases	739	5,248	-	-	5,987
Total expense and transfers	\$ 220,954	\$ 430,960	\$ 95,685	\$ 404,643	\$ 1,152,242

*Reconciling statements presented

See Independent Auditor's Report.

RECONCILING STATEMENTS

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

CARING COMMUNITIES PROGRAM
 RECONCILIATION OF PROGRAM YEAR ENDING JUNE 30, 2016
 TO CPO'S FISCAL YEAR ENDING DECEMBER 31, 2016

	July 1, 2015 through December 31, 2015	January 1, 2016 through June 30, 2016	<u>Program year total</u> July 1, 2015 through June 30, 2016	July 1, 2016 through December 31, 2016	<u>Fiscal year total</u> January 1, 2016 through December 31, 2016
Revenue					
Grant income	\$ 291,445	\$ 291,722	\$ 583,167	\$ 284,179	\$ 575,901
Total revenue	<u>291,445</u>	<u>291,722</u>	<u>583,167</u>	<u>284,179</u>	<u>575,901</u>
Expenditures					
Salaries and related expenses	224,776	225,932	450,708	223,331	449,263
Professional fees	1,734	2,464	4,198	2,845	5,309
Program supplies and materials	18,984	32,657	51,641	14,721	47,378
Telephone	1,541	1,816	3,357	790	2,606
Occupancy	4,436	5,994	10,430	4,959	10,953
Insurance	741	687	1,428	1,091	1,778
Printing	1,770	261	2,031	1,139	1,400
Local travel	1,013	1,399	2,412	1,301	2,700
Trainings	919	85	1,004	1,184	1,269
Educational programming	3,594	1,694	5,288	2,962	4,656
Membership dues	116	140	256	2	142
Equipment maintenance	1,104	107	1,211	1,629	1,736
Annual meeting	1,000	-	1,000	1,381	1,381
Indirect cost reimbursement	27,314	12,406	39,720	25,893	38,299
Public education	394	-	394	500	500
Contractual services	2,009	2,874	4,883	451	3,325
Total expenditures before equipment purchases	<u>291,445</u>	<u>288,516</u>	<u>579,961</u>	<u>284,179</u>	<u>572,695</u>
Equipment purchases	-	3,206	3,206	-	3,206
Excess revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

DYS - COMMUNITY MENTORING
 RECONCILIATION OF PROGRAM YEAR ENDING JUNE 30, 2016
 TO CPO'S FISCAL YEAR ENDING DECEMBER 31, 2016

	July 1, 2015 through December 31, 2015	January 1, 2016 through June 30, 2016	<u>Program year total</u> July 1, 2015 through June 30, 2016	July 1, 2016 through December 31, 2016	<u>Fiscal year total</u> January 1, 2016 through December 31, 2016
Revenue					
Grant income	\$ 45,831	\$ 62,954	\$ 108,785	\$ 46,897	\$ 109,851
Total revenue	<u>45,831</u>	<u>62,954</u>	<u>108,785</u>	<u>46,897</u>	<u>109,851</u>
Expenditures					
Salaries and related expenses	34,724	38,548	73,272	37,249	75,797
Professional fees	2,073	1,168	3,241	845	2,013
Program supplies and materials	(187)	13,175	12,988	1,513	14,688
Telephone	189	253	442	191	444
Occupancy	499	1,329	1,828	805	2,134
Insurance	-	-	-	-	-
Printing	-	-	-	150	150
Local travel	3,543	3,373	6,916	1,522	4,895
Trainings	344	90	434	110	200
Educational programming	247	-	247	-	-
Membership dues	76	54	130	-	54
Equipment maintenance	-	-	-	-	-
Annual meeting	60	-	60	50	50
Indirect cost reimbursement	4,263	2,345	6,608	4,264	6,609
Public education	-	118	118	198	316
Contractual services	-	-	-	-	-
Total expenditures before equipment purchases	<u>45,831</u>	<u>60,453</u>	<u>106,284</u>	<u>46,897</u>	<u>107,350</u>
Equipment purchases	-	2,501	2,501	-	2,501
Excess revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

EDUCARE

**RECONCILIATION OF PROGRAM YEAR ENDING JUNE 30, 2016
TO CPO'S FISCAL YEAR ENDING DECEMBER 31, 2016**

	July 1, 2015 through <u>December 31, 2015</u>	January 1, 2016 through <u>June 30, 2016</u>	<u>Program year total</u> July 1, 2015 through <u>June 30, 2016</u>	July 1, 2016 through <u>December 31, 2016</u>	<u>Fiscal year total</u> January 1, 2016 through <u>December 31, 2016</u>
Revenue					
Grant income	\$ 126,795	\$ 125,384	\$ 252,179	\$ 114,140	\$ 239,524
Total revenue	<u>126,795</u>	<u>125,384</u>	<u>252,179</u>	<u>114,140</u>	<u>239,524</u>
Expenditures					
Salaries and related expenses	104,151	102,878	207,029	88,594	191,472
Professional fees	1,346	1,393	2,739	1,518	2,911
Program supplies and materials	1,529	1,640	3,169	4,520	6,160
Telephone	414	550	964	277	827
Occupancy	4,981	4,752	9,733	5,376	10,128
Insurance	261	243	504	223	466
Printing	174	-	174	350	350
Local travel	3,737	4,226	7,963	3,281	7,507
Trainings	228	132	360	925	1,057
Educational programming	12	2	14	26	28
Membership dues	300	96	396	1	97
Equipment maintenance	170	185	355	314	499
Annual meeting	100	-	100	100	100
Indirect cost reimbursement	9,392	9,287	18,679	8,455	17,742
Public education	-	-	-	-	-
Contractual services	-	-	-	180	180
Total expenditures before equipment purchases	<u>126,795</u>	<u>125,384</u>	<u>252,179</u>	<u>114,140</u>	<u>239,524</u>
Equipment purchases	-	-	-	-	-
Excess revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

FAMILIES AND SCHOOLS TOGETHER (FAST)
 RECONCILIATION OF PROGRAM YEAR ENDING JUNE 30, 2016
 TO CPO'S FISCAL YEAR ENDING DECEMBER 31, 2016

	July 1, 2015 through December 31, 2015	January 1, 2016 through June 30, 2016	<u>Program year total</u> July 1, 2015 through June 30, 2016	July 1, 2016 through December 31, 2016	<u>Fiscal year total</u> January 1, 2016 through December 31, 2016
Revenue					
Grant income	\$ 5,344	\$ 360	\$ 5,704	\$ -	\$ 360
Total revenue	<u>5,344</u>	<u>360</u>	<u>5,704</u>	<u>-</u>	<u>360</u>
Expenditures					
Salaries and related expenses	-	-	-	-	-
Professional fees	-	-	-	-	-
Program supplies and materials	2,080	275	2,355	-	275
Telephone	-	-	-	-	-
Occupancy	-	-	-	-	-
Insurance	-	-	-	-	-
Printing	-	-	-	-	-
Local travel	-	-	-	-	-
Trainings	-	-	-	-	-
Educational programming	2,940	85	3,025	-	85
Membership dues	-	-	-	-	-
Equipment maintenance	-	-	-	-	-
Annual meeting	-	-	-	-	-
Indirect cost reimbursement	324	-	324	-	-
Public education	-	-	-	-	-
Contractual services	-	-	-	-	-
Total expenditures before equipment purchases	<u>5,344</u>	<u>360</u>	<u>5,704</u>	<u>-</u>	<u>360</u>
Equipment purchases	-	-	-	-	-
Excess revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

HOME VISITATION
 RECONCILIATION OF PROGRAM YEAR ENDING JUNE 30, 2016
 TO CPO'S FISCAL YEAR ENDING DECEMBER 31, 2016

	July 1, 2015 through December 31, 2015	January 1, 2016 through June 30, 2016	<u>Program year total</u> July 1, 2015 through June 30, 2016	July 1, 2016 through December 31, 2016	<u>Fiscal year total</u> January 1, 2016 through December 31, 2016
Revenue					
Grant income	\$ 5,652	\$ 25,795	\$ 31,447	\$ 14,490	\$ 40,285
Total revenue	<u>5,652</u>	<u>25,795</u>	<u>31,447</u>	<u>14,490</u>	<u>40,285</u>
Expenditures					
Salaries and related expenses	1,595	17	1,612	9	26
Professional fees	1,004	289	1,293	410	699
Program supplies and materials	(136)	1,828	1,692	1,074	2,902
Telephone	73	66	139	33	99
Occupancy	338	-	338	607	607
Insurance	51	37	88	50	87
Printing	-	-	-	-	-
Local travel	424	470	894	527	997
Trainings	-	120	120	-	120
Educational programming	114	342	456	165	507
Membership dues	21	18	39	-	18
Equipment maintenance	4	3	7	7	10
Annual meeting	-	-	-	-	-
Indirect cost reimbursement	419	1,910	2,329	1,073	2,983
Public education	-	-	-	-	-
Contractual services	1,745	20,695	22,440	10,535	31,230
Total expenditures before equipment purchases	<u>5,652</u>	<u>25,795</u>	<u>31,447</u>	<u>14,490</u>	<u>40,285</u>
Equipment purchases	-	-	-	-	-
Excess revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

MO CUSTOMER SERVICE PARTNERSHIP EMPLOYMENT PROGRAM
 RECONCILIATION OF PROGRAM YEAR ENDING JUNE 30, 2016
 TO CPO'S FISCAL YEAR ENDING DECEMBER 31, 2016

	July 1, 2015 through December 31, 2015	January 1, 2016 through June 30, 2016	<u>Program year total</u> July 1, 2015 through June 30, 2016	July 1, 2016 through December 31, 2016	<u>Fiscal year total</u> January 1, 2016 through December 31, 2016
Revenue					
Grant income	\$ 28,130	\$ 33,754	\$ 61,884	\$ 26,462	\$ 60,216
Total revenue	<u>28,130</u>	<u>33,754</u>	<u>61,884</u>	<u>26,462</u>	<u>60,216</u>
Expenditures					
Salaries and related expenses	17,811	19,704	37,515	17,483	37,187
Professional fees	135	-	135	262	262
Program supplies and materials	3,385	6,736	10,121	2,259	8,995
Telephone	235	345	580	288	633
Occupancy	557	794	1,351	1,041	1,835
Insurance	-	-	-	-	-
Printing	-	55	55	100	155
Local travel	481	1,430	1,911	667	2,097
Trainings	115	-	115	-	-
Educational programming	738	788	1,526	1,192	1,980
Membership dues	-	-	-	6	6
Equipment maintenance	-	-	-	-	-
Annual meeting	40	-	40	25	25
Indirect cost reimbursement	2,626	2,789	5,415	1,960	4,749
Public education	1,722	1,113	2,835	985	2,098
Contractual services	285	-	285	194	194
Total expenditures before equipment purchases	<u>28,130</u>	<u>33,754</u>	<u>61,884</u>	<u>26,462</u>	<u>60,216</u>
Equipment purchases	-	-	-	-	-
Excess revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

MISSOURI SPIRIT
 RECONCILIATION OF PROGRAM YEAR ENDING JUNE 30, 2016
 TO CPO'S FISCAL YEAR ENDING DECEMBER 31, 2016

	July 1, 2015 through December 31, 2015	January 1, 2016 through June 30, 2016	<u>Program year total</u> July 1, 2015 through June 30, 2016	July 1, 2016 through December 31, 2016	<u>Fiscal year total</u> January 1, 2016 through December 31, 2016
Revenue					
Grant income	\$ 93,551	\$ 128,496	\$ 222,047	\$ 92,458	\$ 220,954
Total revenue	<u>93,551</u>	<u>128,496</u>	<u>222,047</u>	<u>92,458</u>	<u>220,954</u>
Expenditures					
Salaries and related expenses	34,682	33,219	67,901	36,400	69,619
Professional fees	1,002	458	1,460	401	859
Program supplies and materials	941	5,910	6,851	4,132	10,042
Telephone	123	157	280	116	273
Occupancy	1,979	1,928	3,907	1,893	3,821
Insurance	228	213	441	180	393
Printing	379	-	379	300	300
Local travel	658	1,112	1,770	672	1,784
Trainings	299	199	498	9,005	9,204
Educational programming	20	-	20	-	-
Membership dues	30	25	55	-	25
Equipment maintenance	15	5	20	15	20
Annual meeting	80	-	80	50	50
Indirect cost reimbursement	8,549	11,433	19,982	8,405	19,838
Public education	-	-	-	-	-
Contractual services	44,566	73,098	117,664	30,889	103,987
Total expenditures before equipment purchases	<u>93,551</u>	<u>127,757</u>	<u>221,308</u>	<u>92,458</u>	<u>220,215</u>
Equipment purchases	-	739	739	-	739
Excess revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.
REGIONAL SUPPORT CENTER (COMMUNITY 2000)
RECONCILIATION OF PROGRAM YEAR ENDING JUNE 30, 2016
TO CPO'S FISCAL YEAR ENDING DECEMBER 31, 2016

	July 1, 2015 through <u>December 31, 2015</u>	January 1, 2016 through <u>June 30, 2016</u>	<u>Program year total</u> July 1, 2015 through <u>June 30, 2016</u>	July 1, 2016 through <u>December 31, 2016</u>	<u>Fiscal year total</u> January 1, 2016 through <u>December 31, 2016</u>
Revenue					
Grant income	\$ 179,940	\$ 254,471	\$ 434,411	\$ 191,025	\$ 445,496
Total revenue	<u>179,940</u>	<u>254,471</u>	<u>434,411</u>	<u>191,025</u>	<u>445,496</u>
Expenditures					
Salaries and related expenses	130,018	144,626	274,644	141,166	285,792
Professional fees	2,624	2,922	5,546	1,784	4,706
Program supplies and materials	7,179	27,180	34,359	4,488	31,668
Telephone	455	630	1,085	511	1,141
Occupancy	7,322	7,206	14,528	7,030	14,236
Insurance	522	476	998	400	876
Printing	425	375	800	611	986
Local travel	3,563	4,206	7,769	3,388	7,594
Trainings	6,396	5,545	11,941	11,232	16,777
Educational programming	1,746	2,687	4,433	825	3,512
Membership dues	110	1,912	2,022	418	2,330
Equipment maintenance	580	1,137	1,717	342	1,479
Annual meeting	80	-	80	175	175
Indirect cost reimbursement	17,290	22,719	40,009	17,366	40,085
Public education	15	7,806	7,821	19	7,825
Contractual services	1,615	5,260	6,875	1,270	6,530
Total expenditures before equipment purchases	<u>179,940</u>	<u>234,687</u>	<u>414,627</u>	<u>191,025</u>	<u>425,712</u>
Equipment purchases	<u>-</u>	<u>5,248</u>	<u>5,248</u>	<u>-</u>	<u>5,248</u>
Excess revenues over expenditures before transfers to other programs	-	14,536	14,536	-	14,536
Transfers to CPO	<u>-</u>	<u>(14,536)</u>	<u>(14,536)</u>	<u>-</u>	<u>(14,536)</u>
Excess revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

GREENE COUNTY YOUTH MENTAL HEALTH FIRST AID (YMHFA)
 RECONCILIATION OF PROGRAM YEAR ENDING AUGUST 31, 2016
 TO CPO'S FISCAL YEAR ENDING DECEMBER 31, 2016

	September 1, 2015 through December 31, 2015	January 1, 2016 through August 31, 2016	<u>Program year total</u> September 1, 2015 through August 31, 2016	September 1, 2016 through December 31, 2016	<u>Fiscal year total</u> January 1, 2016 through December 31, 2016
Revenue					
Grant income	\$ 54,173	\$ 31,647	\$ 85,820	\$ 64,038	\$ 95,685
Total revenue	<u>54,173</u>	<u>31,647</u>	<u>85,820</u>	<u>64,038</u>	<u>95,685</u>
Expenditures					
Salaries and related expenses	6,806	19,365	26,171	11,359	30,724
Professional fees	-	164	164	132	296
Program supplies and materials	8,254	1,462	9,716	17,969	19,431
Telephone	6	82	88	43	125
Occupancy	89	272	361	136	408
Insurance	21	162	183	60	222
Printing	-	-	-	-	-
Local travel	14	114	128	102	216
Trainings	-	155	155	151	306
Educational programming	-	25	25	-	25
Membership dues	-	13	13	-	13
Equipment maintenance	4	119	123	231	350
Annual meeting	-	-	-	-	-
Indirect cost reimbursement	3,979	2,344	6,323	4,293	6,637
Public education	-	-	-	11,436	11,436
Contractual services	35,000	7,370	42,370	18,126	25,496
Total expenditures before equipment purchases	<u>54,173</u>	<u>31,647</u>	<u>85,820</u>	<u>64,038</u>	<u>95,685</u>
Equipment purchases	-	-	-	-	-
Excess revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

GREENE COUNTY TRIPLE P
 RECONCILIATION OF PROGRAM YEAR ENDING NOVEMBER 30, 2016
 TO CPO'S FISCAL YEAR ENDING DECEMBER 31, 2016

	December 1, 2015 through December 31, 2015	January 1, 2016 through November 30, 2016	<u>Program year total</u> December 1, 2015 through November 30, 2016	December 1, 2016 through December 31, 2016	<u>Fiscal year total</u> January 1, 2016 through December 31, 2016
Revenue					
Grant income	\$ 1,920	\$ 395,227	\$ 397,147	\$ 9,416	\$ 404,643
Total revenue	<u>1,920</u>	<u>395,227</u>	<u>397,147</u>	<u>9,416</u>	<u>404,643</u>
Expenditures					
Salaries and related expenses	1,690	58,251	59,941	6,836	65,087
Professional fees	-	65	65	-	65
Program supplies and materials	15	272,608	272,623	93	272,701
Telephone	-	6	6	-	6
Occupancy	94	43	137	-	43
Insurance	-	610	610	-	610
Printing	-	-	-	-	-
Local travel	-	82	82	-	82
Trainings	-	29,075	29,075	1,485	30,560
Educational programming	-	67	67	-	67
Membership dues	-	5,000	5,000	-	5,000
Equipment maintenance	-	-	-	-	-
Annual meeting	-	-	-	-	-
Indirect cost reimbursement	121	6,426	6,547	830	7,256
Public education	-	5,014	5,014	172	5,186
Contractual services	-	17,980	17,980	-	17,980
Total expenditures before equipment purchases	<u>1,920</u>	<u>395,227</u>	<u>397,147</u>	<u>9,416</u>	<u>404,643</u>
Equipment purchases	-	-	-	-	-
Excess revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.