



THE WHITLOCK CO.

*CPAs and Consultants*

**COMMUNITY PARTNERSHIP OF THE OZARKS, INC.**

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

**SIX MONTHS ENDED JUNE 30, 2017**

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## 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 statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the six months 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 June 30, 2017, and the change in its net assets and its cash flows for the six months then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matter

Our audit was 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 November 8, 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.

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

Springfield, Missouri  
November 8, 2017

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2017

ASSETS

**Current assets**

Cash and cash equivalents	\$ 19,301
Certificates of deposit	363,766
Grants receivable	286,729
Prepaid expenses	3,744
	<u>673,540</u>

**Non-current assets**

Long-term investments	620,341
Fixed assets, net	<u>643,276</u>

**Total assets** \$ 1,937,157

LIABILITIES AND NET ASSETS

**Current liabilities**

Accounts payable	\$ 151,718
Accrued salaries	35,591
Accrued vacation	42,866
Current portion of long-term debt	14,521
Deferred revenue	49,014
	<u>293,710</u>

**Long-term debt, less current portion** 362,745

**Net assets -**

**Unrestricted**

Unrestricted, undesignated	334,770
Unrestricted, designated	579,309
	<u>914,079</u>

**Temporarily restricted** 366,623

Total net assets 1,280,702

**Total liabilities and net assets** \$ 1,937,157

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

**COMMUNITY PARTNERSHIP OF THE OZARKS, INC.**

**STATEMENT OF ACTIVITIES**

**FOR THE SIX MONTHS ENDED JUNE 30, 2017**

	Unrestricted	Temporarily Restricted	Total
<b>Revenue and other support</b>			
Federal and state grants and contracts	\$ 1,437,285	\$ 83,618	\$ 1,520,903
Program income	40,993	141,040	182,033
Miscellaneous income	296,665	14,761	311,426
Unrealized gain on designated quasi-endowments	24,599	-	24,599
Interest and dividends from designated quasi-endowments	2,260	-	2,260
Interest and dividends from investments	2,710	591	3,301
Transfers from (to) other grants	-	-	-
Net assets released from restrictions	<u>222,399</u>	<u>(222,399)</u>	<u>-</u>
	2,026,911	17,611	2,044,522
<b>Expenses</b>			
Program services	1,763,176	-	1,763,176
Support services	<u>226,774</u>	<u>-</u>	<u>226,774</u>
	1,989,950	-	1,989,950
<b>Change in net assets</b>	36,961	17,611	54,572
<b>Reclassifications</b>	(41,000)	41,000	-
<b>Net assets - beginning of period</b>	<u>918,118</u>	<u>308,012</u>	<u>1,226,130</u>
<b>Net assets - end of period</b>	<u>\$ 914,079</u>	<u>\$ 366,623</u>	<u>\$ 1,280,702</u>

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

**COMMUNITY PARTNERSHIP OF THE OZARKS, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES**

**FOR THE SIX MONTHS ENDED JUNE 30, 2017**

	Program Services	Support Services	Totals (Memorandum Only)
Salaries and related expenses	\$ 1,010,490	\$ 63,661	\$ 1,074,151
Financial fee	-	76,905	76,905
Professional fees	26,028	9,908	35,936
Supplies and materials	260,296	12,993	273,289
Telephone	3,887	911	4,798
Occupancy	38,100	33,670	71,770
Insurance	2,872	607	3,479
Printing	8,913	944	9,857
Local travel	18,502	975	19,477
Trainings	42,941	2,504	45,445
Educational programming	15,316	2,283	17,599
Membership dues	4,598	3,312	7,910
Equipment maintenance	2,079	488	2,567
Annual meetings	-	-	-
Public education	96,849	25	96,874
Indirect costs reimbursements	112,651	-	112,651
Contractual services	117,095	2,038	119,133
Miscellaneous expense	-	57	57
<b>Total expenses before depreciation</b>	1,760,617	211,281	1,971,898
Depreciation of fixed assets	2,559	15,493	18,052
<b>Total expenses</b>	<b>\$ 1,763,176</b>	<b>\$ 226,774</b>	<b>\$ 1,989,950</b>

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

**COMMUNITY PARTNERSHIP OF THE OZARKS, INC.**

**STATEMENT OF CASH FLOWS**

**SIX MONTHS ENDED JUNE 30, 2017**

<b>Cash flows from operating activities</b>	
Federal and state grants	\$ 1,692,756
Miscellaneous income	311,426
Interest and dividend income	5,561
Salaries and related expenditures	(917,984)
Other operating expenditures	<u>(1,076,821)</u>
Net cash provided by operating activities	<u>14,938</u>
<b>Cash flows from investing activities</b>	
Purchase of fixed assets	(52,331)
Purchase of investments	(20,323)
Sale of investments	<u>27,550</u>
Net cash used in investing activities	<u>(45,104)</u>
<b>Cash flows from financing activities</b>	
Principal payments on long-term debt	<u>(7,076)</u>
Net cash used in financing activities	<u>(7,076)</u>
<b>Decrease in cash and cash equivalents</b>	(37,242)
<b>Cash and cash equivalents at beginning of period</b>	<u>56,543</u>
<b>Cash and cash equivalents at end of period</b>	<u><u>\$ 19,301</u></u>

(continued)

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

STATEMENT OF CASH FLOWS

SIX MONTHS ENDED JUNE 30, 2017

(continued)

**Reconciliation of change in net assets to net cash  
provided by operating activities**

Change in net assets	\$ 54,572
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	18,052
Unrealized gain on designated endowments	(24,599)
Decrease (increase) in	
Grants receivable	13,930
Prepaid expenses	(2,185)
Increase (decrease) in	
Accounts payable	(65,401)
Accrued salaries	1,813
Accrued vacations	42,866
Deferred revenue	<u>(24,110)</u>
<b>Net cash provided by operating activities</b>	<b><u>\$ 14,938</u></b>

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



COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

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 Visiting*
  - *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 six months ended June 30, 2017, 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 2014 through 2017. 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

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.

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.

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 nonpublic organizations with fiscal years beginning after December 15, 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 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.

## 2. Long-term investments

Fair market value for investments held with Community Foundation were \$620,341 at June 30, 2017. Cost basis for investments held with Community Foundation were \$571,819 at June 30, 2017. 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 six months ended June 30, 2017, the unrealized gains on investments held by the Community Foundation, Inc. totaled \$24,599.

During the six months ended June 30, 2017, interest and dividends on all investments listed above and the operating account totaled \$5,561.

## 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 June 30 are as follows:

	<u>2017</u>
Grants receivable	<u>\$ 286,729</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 June 30 is as listed:

	<u>2017</u>
Equipment	\$ 155,457
Building & improvements	620,041
Computer software	<u>1,800</u>
Total fixed assets at cost	777,298
Less accumulated depreciation	<u>(134,022)</u>
Total fixed assets, net	<u>\$ 643,276</u>

Additions to each asset class are described below:

	<u>2017</u>
Equipment	\$ 48,329
Building & improvements	<u>4,002</u>
Total additions	<u>\$ 52,331</u>

Depreciation expense for the six months ended June 30, 2017 was \$18,051.

**5. Long-term debt**

At June 30, long-term debt of the organization consisted of the following:

	<u>2017</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.	\$ 377,266
Less current portion	<u>(14,521)</u>
Total long-term debt, less current portion	<u>\$ 362,745</u>

Principal payments due on long-term debt for years ended June 30, are as follows:

Year Ending June 30,	
<u>2018</u>	\$ 14,521
2019	15,083
2020	15,631
2021	332,031
2022	-

**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 for the six months ended June 30, 2017:

	<u>2017</u>
Unrestricted, undesignated	\$ 334,770
Unrestricted, board designated	<u>579,309</u>
	<u>\$ 914,079</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 for the six months ended June 30, 2017 totaled \$366,623.

**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 six months ended June 30, 2017 was \$72,295.

**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 six months ended June 30, 2017:

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

	June 30, 2017			Carrying Amount
	Fair Value			
	Level 1	Level 2	Level 3	
<u>Financial Assets</u>				
<u>Investments</u>				
Community Foundation	\$ -	\$ 620,341	\$ -	\$ 620,341
	<u>\$ -</u>	<u>\$ 620,341</u>	<u>\$ -</u>	<u>\$ 620,341</u>

## 13. Related party transactions

During the six months ended June 30, 2017, 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 \$1,074,151 for employee labor personnel services for the six months ending June 30, 2017, 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 \$157,558 for the six months ending June 30, 2017. The 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 \$415,585 at June 30, 2017. CPO also has long-term investments totaling \$204,757 at June 30, 2017.

Greg Burriss, 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 for the six months ended June 30, 2017 were \$210,488.

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 for the six months ended June 30, 2017 were \$15,703.

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 for the six months ended June 30, 2017 were \$2,011.

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 for the six months ended June 30, 2017 were \$10,266.

### **13. Subsequent events**

In preparing these financial statements, CPO has evaluated events and transactions for potential recognition or disclosure through November 8, 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 SIX MONTHS ENDED JUNE 30, 2017**

	Total state partnership contract*	Total programs with reconciling statements*	Total all other programs	Total all program services
Salaries and related expenses	\$ 399,674	\$ 178,846	\$ 431,970	\$ 1,010,490
Professional fees	8,322	3,644	14,062	26,028
Program supplies and materials	122,808	55,824	35,454	214,086
Telephone	1,530	621	1,736	3,887
Occupancy	13,278	10,082	14,740	38,100
Insurance	1,195	718	959	2,872
Printing	3,018	2,163	3,732	8,913
Local travel	9,080	4,367	5,055	18,502
Trainings	17,368	9,022	16,551	42,941
Educational programming	7,551	2,906	4,859	15,316
Membership dues	647	3,755	196	4,598
Equipment maintenance	883	177	1,019	2,079
Public education	178	6,305	90,366	96,849
Indirect cost reimbursement	38,549	34,356	39,746	112,651
Contractual services	14,281	46,833	55,981	117,095
Miscellaneous expense	-	-	-	-
<b>Total expenses before transfers to other funds</b>	638,362	359,619	716,426	1,714,407
Transfers for equipment purchases	21,618	16,981	7,611	46,210
<b>Total expense and transfers</b>	<u>\$ 659,980</u>	<u>\$ 376,600</u>	<u>\$ 724,037</u>	<u>\$ 1,760,617</u>

\*Reconciling statements presented

See Independent Auditor's Report.

**COMMUNITY PARTNERSHIP OF THE OZARKS, INC.**  
**COMBINING SCHEDULE - STATE PARTNERSHIP CONTRACT**  
**FOR THE SIX MONTHS ENDED JUNE 30, 2017**

	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	\$ 218,009	\$ 38,068	\$ 116,583	\$ -	\$ 33	\$ 26,981	\$ 399,674
Professional fees	4,848	696	2,307	-	281	190	8,322
Program supplies and materials	35,031	8,154	66,894	2,236	2,524	7,969	122,808
Telephone	860	104	339	-	31	196	1,530
Occupancy	4,651	822	5,658	-	651	1,496	13,278
Insurance	795	-	332	-	68	-	1,195
Printing	1,188	840	990	-	-	-	3,018
Local travel	1,150	1,455	5,591	-	593	291	9,080
Trainings	1,750	8,395	6,540	-	117	566	17,368
Educational programming	2,136	333	130	3,643	365	944	7,551
Membership dues	525	-	122	-	-	-	647
Equipment maintenance	447	-	433	-	3	-	883
Public education	-	108	-	-	-	70	178
Indirect cost reimbursement	13,827	2,737	17,192	353	1,256	3,184	38,549
Contractual services	<u>2,636</u>	<u>-</u>	<u>510</u>	<u>-</u>	<u>10,535</u>	<u>600</u>	<u>14,281</u>
<b>Total expenses before transfers to other funds</b>	287,853	61,712	223,621	6,232	16,457	42,487	638,362
Transfers for equipment purchases	<u>11,135</u>	<u>1,000</u>	<u>8,456</u>	<u>27</u>	<u>500</u>	<u>500</u>	<u>21,618</u>
<b>Total expense and transfers</b>	<u><u>\$ 298,988</u></u>	<u><u>\$ 62,712</u></u>	<u><u>\$ 232,077</u></u>	<u><u>\$ 6,259</u></u>	<u><u>\$ 16,957</u></u>	<u><u>\$ 42,987</u></u>	<u><u>\$ 659,980</u></u>

\*Reconciling statements presented

See Independent Auditor's Report.

**COMMUNITY PARTNERSHIP OF THE OZARKS, INC.**  
**COMBINING SCHEDULE - PROGRAMS WITH RECONCILING STATEMENTS**  
**FOR THE SIX MONTHS ENDED JUNE 30, 2017**

	Missouri Spirit*	Regional Support Center (C2000)*	Total programs with reconciling statements
	<u>          </u>	<u>          </u>	<u>          </u>
Salaries and related expenses	\$ 38,130	\$ 140,716	\$ 178,846
Professional fees	706	2,938	3,644
Program supplies and materials	27,723	28,101	55,824
Telephone	109	512	621
Occupancy	2,120	7,962	10,082
Insurance	213	505	718
Printing	812	1,351	2,163
Local travel	427	3,940	4,367
Trainings	1,159	7,863	9,022
Educational programming	16	2,890	2,906
Membership dues	-	3,755	3,755
Equipment maintenance	2	175	177
Annual meeting	-	-	-
Public education	-	6,305	6,305
Indirect cost reimbursement	12,345	22,011	34,356
Contractual services	45,268	1,565	46,833
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total expenses before transfers to other funds</b>	129,030	230,589	359,619
Transfers for equipment purchases	5,000	11,981	16,981
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total expense and transfers</b>	<u>\$ 134,030</u>	<u>\$ 242,570</u>	<u>\$ 376,600</u>

\*Reconciling statements presented

See Independent Auditor's Report.

**RECONCILING STATEMENTS**

**COMMUNITY PARTNERSHIP OF THE OZARKS, INC.**

**CARING COMMUNITIES PROGRAM**

**FOR THE PROGRAM YEAR ENDED JUNE 30, 2017**

	July 1, 2016 through <u>December 31, 2016</u>	January 1, 2017 through <u>June 30, 2017</u>	<u><b>Program year</b></u> July 1, 2016 through <u>June 30, 2017</u>
<b>Revenue</b>			
Grant income	\$ 284,179	\$ 298,988	\$ 583,167
<b>Total revenue</b>	<u>284,179</u>	<u>298,988</u>	<u>583,167</u>
<b>Expenditures</b>			
Salaries and related expenses	223,331	218,009	441,340
Professional fees	2,845	4,848	7,693
Program supplies and materials	14,721	35,031	49,752
Telephone	790	860	1,650
Occupancy	4,959	4,651	9,610
Insurance	1,091	795	1,886
Printing	1,139	1,188	2,327
Local travel	1,301	1,150	2,451
Trainings	1,184	1,750	2,934
Educational programming	2,962	2,136	5,098
Membership dues	2	525	527
Equipment maintenance	1,629	447	2,076
Annual meeting	1,381	-	1,381
Public education	500	-	500
Indirect cost reimbursement	25,893	13,827	39,720
Contractual services	451	2,636	3,087
<b>Total expenditures before equipment purchases</b>	<u>284,179</u>	<u>287,853</u>	<u>572,032</u>
Equipment purchases	<u>-</u>	<u>11,135</u>	<u>11,135</u>
<b>Excess revenues over expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

DYS - COMMUNITY MENTORING

FOR THE PROGRAM YEAR ENDED JUNE 30, 2017

	July 1, 2016 through December 31, 2016	January 1, 2017 through June 30, 2017	<u>Program year total</u> July 1, 2016 through June 30, 2017
<b>Revenue</b>			
Grant income	\$ 46,897	\$ 62,712	\$ 109,609
<b>Total revenue</b>	<u>46,897</u>	<u>62,712</u>	<u>109,609</u>
<b>Expenditures</b>			
Salaries and related expenses	37,249	38,068	75,317
Professional fees	845	696	1,541
Program supplies and materials	1,513	8,154	9,667
Telephone	191	104	295
Occupancy	805	822	1,627
Insurance	-	-	-
Printing	150	840	990
Local travel	1,522	1,455	2,977
Trainings	110	8,395	8,505
Educational programming	-	333	333
Membership dues	-	-	-
Equipment maintenance	-	-	-
Annual meeting	50	-	50
Public education	198	108	306
Indirect cost reimbursement	4,264	2,737	7,001
Contractual services	-	-	-
<b>Total expenditures before equipment purchases</b>	<u>46,897</u>	<u>61,712</u>	<u>108,609</u>
Equipment purchases	-	1,000	1,000
<b>Excess revenues over expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

EDUCARE

FOR THE PROGRAM YEAR ENDED JUNE 30, 2017

	July 1, 2016 through December 31, 2016	January 1, 2017 through June 30, 2017	<u>Program year total</u> July 1, 2016 through June 30, 2017
<b>Revenue</b>			
Grant income	\$ 114,140	\$ 232,077	\$ 346,217
<b>Total revenue</b>	<u>114,140</u>	<u>232,077</u>	<u>346,217</u>
<b>Expenditures</b>			
Salaries and related expenses	88,594	116,583	205,177
Professional fees	1,518	2,307	3,825
Program supplies and materials	4,520	66,894	71,414
Telephone	277	339	616
Occupancy	5,376	5,658	11,034
Insurance	223	332	555
Printing	350	990	1,340
Local travel	3,281	5,591	8,872
Trainings	925	6,540	7,465
Educational programming	26	130	156
Membership dues	1	122	123
Equipment maintenance	314	433	747
Annual meeting	100	-	100
Public education	-	-	-
Indirect cost reimbursement	8,455	17,192	25,647
Contractual services	180	510	690
<b>Total expenditures before equipment purchases</b>	<u>114,140</u>	<u>223,621</u>	<u>337,761</u>
Equipment purchases	<u>-</u>	<u>8,456</u>	<u>8,456</u>
<b>Excess revenues over expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.



COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

FAMILIIES AND SCHOOLS TOGETHER (FAST)

FOR THE PROGRAM YEAR ENDED JUNE 30, 2017

	July 1, 2016 through December 31, 2016	January 1, 2017 through June 30, 2017	<u>Program year total</u> July 1, 2016 through June 30, 2017
<b>Revenue</b>			
Grant income	\$ -	\$ 6,259	\$ 6,259
<b>Total revenue</b>	<u>-</u>	<u>6,259</u>	<u>6,259</u>
<b>Expenditures</b>			
Salaries and related expenses	-	-	-
Professional fees	-	-	-
Program supplies and materials	-	2,236	2,236
Telephone	-	-	-
Occupancy	-	-	-
Insurance	-	-	-
Printing	-	-	-
Local travel	-	-	-
Trainings	-	-	-
Educational programming	-	3,643	3,643
Membership dues	-	-	-
Equipment maintenance	-	-	-
Annual meeting	-	-	-
Public education	-	-	-
Indirect cost reimbursement	-	353	353
Contractual services	-	-	-
<b>Total expenditures before equipment purchases</b>	<u>-</u>	<u>6,232</u>	<u>6,232</u>
Equipment purchases	<u>-</u>	<u>27</u>	<u>27</u>
<b>Excess revenues over expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

HOME VISITATION

FOR THE PROGRAM YEAR ENDED JUNE 30, 2017

	July 1, 2016 through December 31, 2016	January 1, 2017 through June 30, 2017	<u>Program year total</u> July 1, 2016 through June 30, 2017
<b>Revenue</b>			
Grant income	\$ 14,490	\$ 16,957	\$ 31,447
<b>Total revenue</b>	<u>14,490</u>	<u>16,957</u>	<u>31,447</u>
<b>Expenditures</b>			
Salaries and related expenses	9	33	42
Professional fees	410	281	691
Program supplies and materials	1,074	2,524	3,598
Telephone	33	31	64
Occupancy	607	651	1,258
Insurance	50	68	118
Printing	-	-	-
Local travel	527	593	1,120
Trainings	-	117	117
Educational programming	165	365	530
Membership dues	-	-	-
Equipment maintenance	7	3	10
Annual meeting	-	-	-
Public education	-	-	-
Indirect cost reimbursement	1,073	1,256	2,329
Contractual services	<u>10,535</u>	<u>10,535</u>	<u>21,070</u>
<b>Total expenditures before equipment purchases</b>	<u>14,490</u>	<u>16,457</u>	<u>30,947</u>
Equipment purchases	<u>-</u>	<u>500</u>	<u>500</u>
<b>Excess revenues over expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

MO CUSTOMER SERVICE PARTNERSHIP EMPLOYMENT PROGRAM

FOR THE PROGRAM YEAR ENDED JUNE 30, 2017

	July 1, 2016 through December 31, 2016	January 1, 2017 through June 30, 2017	<u>Program year total</u> July 1, 2016 through June 30, 2017
<b>Revenue</b>			
Grant income	\$ 26,462	\$ 42,987	\$ 69,449
<b>Total revenue</b>	<u>26,462</u>	<u>42,987</u>	<u>69,449</u>
<b>Expenditures</b>			
Salaries and related expenses	17,483	26,981	44,464
Professional fees	262	190	452
Program supplies and materials	2,259	7,969	10,228
Telephone	288	196	484
Occupancy	1,041	1,496	2,537
Insurance	-	-	-
Printing	100	-	100
Local travel	667	291	958
Trainings	-	566	566
Educational programming	1,192	944	2,136
Membership dues	6	-	6
Equipment maintenance	-	-	-
Annual meeting	25	-	25
Public education	985	70	1,055
Indirect cost reimbursement	1,960	3,184	5,144
Contractual services	194	600	794
<b>Total expenditures before equipment purchases</b>	<u>26,462</u>	<u>42,487</u>	<u>68,949</u>
Equipment purchases	<u>-</u>	<u>500</u>	<u>500</u>
<b>Excess revenues over expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

MISSOURI SPIRIT

FOR THE PROGRAM YEAR ENDED JUNE 30, 2017

	July 1, 2016 through December 31, 2016	January 1, 2017 through June 30, 2017	<u>Program year total</u> July 1, 2016 through June 30, 2017
<b>Revenue</b>			
Grant income	\$ 92,458	\$ 134,030	\$ 226,488
<b>Total revenue</b>	<u>92,458</u>	<u>134,030</u>	<u>226,488</u>
<b>Expenditures</b>			
Salaries and related expenses	36,400	38,130	74,530
Professional fees	401	706	1,107
Program supplies and materials	4,132	27,723	31,855
Telephone	116	109	225
Occupancy	1,893	2,120	4,013
Insurance	180	213	393
Printing	300	812	1,112
Local travel	672	427	1,099
Trainings	9,005	1,159	10,164
Educational programming	-	16	16
Membership dues	-	-	-
Equipment maintenance	15	2	17
Annual meeting	-	-	-
Public education	-	-	-
Indirect cost reimbursement	8,455	12,345	20,800
Contractual services	30,889	45,268	76,157
<b>Total expenditures before equipment purchases</b>	<u>92,458</u>	<u>129,030</u>	<u>221,488</u>
Equipment purchases	-	5,000	5,000
<b>Excess revenues over expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

**COMMUNITY PARTNERSHIP OF THE OZARKS, INC.**

**REGIONAL SUPPORT CENTER (COMMUNITY 2000)**

**FOR THE PROGRAM YEAR ENDED JUNE 30, 2017**

	July 1, 2016 through December 31, 2016	January 1, 2017 through June 30, 2017	<u>Program year total</u> July 1, 2016 through June 30, 2017
<b>Revenue</b>			
Grant income	\$ 191,025	\$ 258,036	\$ 449,061
<b>Total revenue</b>	<u>191,025</u>	<u>258,036</u>	<u>449,061</u>
<b>Expenditures</b>			
Salaries and related expenses	141,166	140,716	281,882
Professional fees	1,784	2,938	4,722
Program supplies and materials	4,488	28,101	32,589
Telephone	511	512	1,023
Occupancy	7,030	7,962	14,992
Insurance	400	505	905
Printing	611	1,351	1,962
Local travel	3,388	3,940	7,328
Trainings	11,232	7,863	19,095
Educational programming	825	2,890	3,715
Membership dues	418	3,755	4,173
Equipment maintenance	342	175	517
Annual meeting	175	-	175
Public education	19	6,305	6,324
Indirect cost reimbursement	17,366	22,011	39,377
Contractual services	1,270	1,565	2,835
<b>Total expenditures before equipment purchases</b>	<u>191,025</u>	<u>230,589</u>	<u>421,614</u>
Equipment purchases	<u>-</u>	<u>11,981</u>	<u>11,981</u>
<b>Excess revenues over expenditures before transfers to other programs</b>	-	15,466	15,466
Transfers to CPO	<u>-</u>	<u>(15,466)</u>	<u>(15,466)</u>
<b>Excess revenues over expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.