



THE WHITLOCK CO.

CPAs and Consultants

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

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

YEAR ENDED JUNE 30, 2018



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, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 the entity'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 entity'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, 2018, and the change in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other 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 6, 2018 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of CPO's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CPO's internal control over financial reporting and compliance.

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 6, 2018

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2018

ASSETS

Current assets

Cash and cash equivalents	\$ 89,671
Certificates of deposit	368,339
Grants receivable	251,782
Other receivable	4,358
	<u>714,150</u>

Non-current assets

Long-term investments	597,322
Fixed assets, net	<u>722,597</u>

Total assets \$ 2,034,069

LIABILITIES AND NET ASSETS

Current liabilities

Accounts payable	\$ 56,253
Accrued salaries	32,536
Accrued vacation	38,476
Other liabilities	27,160
Current portion of long-term debt	15,083
Deferred revenue	136,652
	<u>306,160</u>

Long-term debt, less current portion 347,661

Net assets -

Unrestricted

Unrestricted, undesignated	359,355
Unrestricted, designated	709,616
	<u>1,068,971</u>

Temporarily restricted 311,277

Total net assets 1,380,248

Total liabilities and net assets \$ 2,034,069

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

STATEMENT OF ACTIVITIES

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2018

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenue and other support			
Federal and state grants and contracts	\$ 2,844,952	\$ 33,500	\$ 2,878,452
Program income	40,179	378,008	418,187
Miscellaneous income	500,997	37,146	538,143
Unrealized gain on designated quasi-endowments	22,557	-	22,557
Interest and dividends from designated quasi-endowments	7,377	-	7,377
Interest and dividends from investments	6,153	1,128	7,281
Transfers from (to) other grants	(7,300)	7,300	-
Net assets released from restrictions	<u>512,428</u>	<u>(512,428)</u>	<u>-</u>
	3,927,343	(55,346)	3,871,997
Expenses			
Program services	3,212,355	-	3,212,355
Support services	<u>560,096</u>	<u>-</u>	<u>560,096</u>
	3,772,451	-	3,772,451
Change in net assets	154,892	(55,346)	99,546
Net assets - beginning of period	<u>914,079</u>	<u>366,623</u>	<u>1,280,702</u>
Net assets - end of period	<u><u>\$ 1,068,971</u></u>	<u><u>\$ 311,277</u></u>	<u><u>\$ 1,380,248</u></u>

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 JUNE 30, 2018

	Program Services	Support Services	Totals (Memorandum Only)
Salaries and related expenses	\$ 2,046,480	\$ 99,112	\$ 2,145,592
Financial fee	-	173,974	173,974
Professional fees	30,691	11,832	42,523
Supplies and materials	388,795	26,045	414,840
Telephone	8,210	2,305	10,515
Occupancy	7,063	65,638	72,701
Insurance	8,152	2,149	10,301
Printing	9,979	2,046	12,025
Local travel	34,578	1,048	35,626
Trainings	119,630	2,186	121,816
Educational programming	7,081	4,353	11,434
Membership dues	12,266	13,177	25,443
Equipment maintenance	8,405	5,383	13,788
Public education	102,697	35,631	138,328
Indirect costs reimbursements	219,848	-	219,848
Contractual services	189,297	81,189	270,486
Miscellaneous expense	692	2,419	3,111
Total expenses before depreciation	3,193,864	528,487	3,722,351
Depreciation of fixed assets	18,491	31,609	50,100
Total expenses	<u>\$ 3,212,355</u>	<u>\$ 560,096</u>	<u>\$ 3,772,451</u>

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

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2018

Cash flows from operating activities	
Federal and state grants	\$ 3,419,224
Miscellaneous income	533,785
Interest and dividend income	14,658
Salaries and related expenditures	(1,623,115)
Other operating expenditures	<u>(2,171,242)</u>
Net cash provided by operating activities	<u>173,310</u>
Cash flows from investing activities	
Purchase of fixed assets	(129,421)
Purchase of investments	(64,273)
Sale of investments	<u>105,276</u>
Net cash used in investing activities	<u>(88,418)</u>
Cash flows from financing activities	
Principal payments on long-term debt	<u>(14,522)</u>
Net cash used in financing activities	<u>(14,522)</u>
Increase in cash and cash equivalents	70,370
Cash and cash equivalents at beginning of period	<u>19,301</u>
Cash and cash equivalents at end of period	<u>\$ 89,671</u>

(continued)

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2018

(continued)

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

Change in net assets	\$ 99,546
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	50,100
Unrealized gain on designated endowments	(22,557)
Decrease (increase) in	
Grants receivable	34,947
Prepaid expenses	3,744
Accounts receivable	(4,358)
Increase (decrease) in	
Accounts payable	(95,465)
Accrued salaries	(3,055)
Accrued vacations	(4,390)
Other liabilities	27,160
Deferred revenue	<u>87,638</u>
Net cash provided by operating activities	<u>\$ 173,310</u>

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

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

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 prevention and youth support, 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:
 - *Capable Kids*
 - *Caring Communities*
 - *Educare*
 - *DYS – Community Mentoring*
 - *MO Customer Service Partnership Employment Program*
- Missouri SPIRIT
- Every Child Promise
- Prevention Resource Center Contract

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 June 30, 2018, 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 2015 through 2018. 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 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, 2018. The standard permits the use of either the retrospective or modified-retrospective method. CPO is evaluating the effect that ASU 2014-09 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.

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 \$597,321 at June 30, 2018. Cost basis for investments held with Community Foundation were \$526,242 at June 30, 2018. 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 year ended June 30, 2018, the unrealized gains on investments held by the Community Foundation, Inc. totaled \$22,557.

During the year ended June 30, 2018, interest and dividends on all investments listed above and the operating account totaled \$14,658.

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>2018</u>
Grants receivable	<u>\$ 251,782</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>2018</u>
Equipment	\$ 121,605
Building & improvements	734,916
Computer software	<u>1,800</u>
Total fixed assets at cost	858,321
Less accumulated depreciation	<u>(135,724)</u>
Total fixed assets, net	<u>\$ 722,597</u>

Additions to each asset class are described below:

	<u>2018</u>
Equipment	\$ 14,546
Building & improvements	<u>114,875</u>
Total additions	<u>\$ 129,421</u>

Depreciation expense for the year ended June 30, 2018 was \$50,100.

5. Long-term debt

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

	<u>2018</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.	\$ 362,744
Note payable to the City of Springfield, originated June 25, 2018. The City of Springfield authorized the use of \$1,000,000 from the CDBG commercial loan program for the acquisition and rehabilitation of the property in order to provide services that aid the public in affordable housing and homeless services. This loan is deferred until a change of use or until the property is sold.	-
Less current portion	<u>(15,083)</u>
Total long-term debt, less current portion	<u>\$ 347,661</u>

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

Year Ending June 30,		
2019	\$	15,083
2020		15,631
2021		332,030
2022		-
2023		-

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 year ended June 30, 2018:

	<u>2018</u>
Unrestricted, undesignated	\$ 359,355
Unrestricted, board designated	<u>709,616</u>
	<u>\$ 1,068,971</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 year ended June 30, 2018 totaled \$311,277.

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 year ended June 30, 2018 was \$153,123.

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 year ended June 30, 2018:

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

	June 30, 2018			Carrying Amount
	Level 1	Fair Value Level 2	Level 3	
<u>Financial Assets</u>				
<u>Investments</u>				
Community Foundation	\$ -	\$ 597,322	\$ -	\$ 597,322
	<u>\$ -</u>	<u>\$ 597,322</u>	<u>\$ -</u>	<u>\$ 597,322</u>

13. Related party transactions

During the year ended June 30, 2018, 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 \$2,145,592 for employee labor personnel services for the year ending June 30, 2018, and has included these expenses with salaries and related expenses. These employees are under the direct supervision of the CPO President/CEO 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 \$313,864 for the year ending June 30, 2018. 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 \$441,124 at June 30, 2018. CPO also has long-term investments totaling \$156,197 at June 30, 2018.

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 for the year ended June 30, 2018 were \$326,670.

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 year ended June 30, 2018 were \$6,531.

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 year ended June 30, 2018 were \$23,094.

14. Subsequent events

In preparing these financial statements, CPO has evaluated events and transactions for potential recognition or disclosure through November 6, 2018, 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 JUNE 30, 2018

	Total state partnership contract	Total federal partnership contract	Total all other programs	Total all program services
Salaries and related expenses	\$ 934,641	\$ 380,503	\$ 731,336	\$2,046,480
Professional fees	14,420	5,774	10,497	30,691
Program supplies and materials	113,754	40,785	219,710	374,249
Telephone	4,418	1,340	2,452	8,210
Occupancy	2,746	939	3,378	7,063
Insurance	4,106	1,868	2,178	8,152
Printing	4,872	2,578	2,529	9,979
Local travel	19,389	9,213	5,976	34,578
Trainings	15,330	20,327	83,973	119,630
Educational programming	1,049	1,244	4,788	7,081
Membership dues	2,236	1,251	8,779	12,266
Equipment maintenance	4,096	1,425	2,884	8,405
Public education	39,956	26,899	35,842	102,697
Indirect cost reimbursement	86,341	60,203	73,304	219,848
Contractual services	4,627	85,807	98,863	189,297
Miscellaneous expense	<u>-</u>	<u>-</u>	<u>692</u>	<u>692</u>
Total expenses before transfers to other funds	1,251,981	640,156	1,287,181	3,179,318
Transfers for equipment purchases	<u>1,285</u>	<u>7,368</u>	<u>5,893</u>	<u>14,546</u>
Total expense and transfers	<u><u>\$ 1,253,266</u></u>	<u><u>\$ 647,524</u></u>	<u><u>\$ 1,293,074</u></u>	<u><u>\$3,193,864</u></u>

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.
COMBINING SCHEDULE - STATE PARTNERSHIP CONTRACT
FOR THE YEAR ENDED JUNE 30, 2018

	Capable Kids	Caring Communities	DYS - Community Mentoring	Families & Schools Educare	Together (FAST)	Home Visitation	MO Cust Serv Part Employ Program	Total state partnership contract
Salaries and related expenses	\$ 91,217	\$ 467,108	\$ 83,216	\$ 236,540	\$ -	\$ 21,364	\$ 35,196	\$ 934,641
Professional fees	1,047	6,651	1,732	3,558	-	558	874	14,420
Program supplies and materials	8,889	41,486	6,473	41,445	5,849	3,620	5,992	113,754
Telephone	305	1,742	222	1,419	-	147	583	4,418
Occupancy	317	1,572	109	562	-	58	128	2,746
Insurance	283	2,645	-	837	-	341	-	4,106
Printing	-	2,784	488	1,290	-	140	170	4,872
Local travel	2,805	2,777	2,480	10,628	-	468	231	19,389
Trainings	897	2,582	263	11,319	-	269	-	15,330
Educational programming	-	227	116	161	-	-	545	1,049
Membership dues	2	1,091	250	890	-	-	3	2,236
Equipment maintenance	125	2,680	-	1,218	-	73	-	4,096
Public education	7,802	8,765	1,460	16,711	-	1,617	3,601	39,956
Indirect cost reimbursement	7,050	39,720	7,000	26,139	351	2,295	3,786	86,341
Contractual services	3,761	552	129	155	-	30	-	4,627
Total expenses before transfers to other funds	124,500	582,382	103,938	352,872	6,200	30,980	51,109	1,251,981
Transfers for equipment purchases	500	785	-	-	-	-	-	1,285
Total expense and transfers	<u>\$ 125,000</u>	<u>\$ 583,167</u>	<u>\$ 103,938</u>	<u>\$ 352,872</u>	<u>\$ 6,200</u>	<u>\$ 30,980</u>	<u>\$ 51,109</u>	<u>\$ 1,253,266</u>

See Independent Auditor's Report.

COMMUNITY PARTNERSHIP OF THE OZARKS, INC.

COMBINING SCHEDULE - PROGRAMS EXCLUDING STATE PARTNERSHIP CONTRACTS

FOR THE YEAR ENDED JUNE 30, 2018

	<u>Missouri Spirit</u>	<u>Prevention Recource Center Contract</u>	<u>Total federal partnership contract</u>
Salaries and related expenses	\$ 83,088	\$ 297,415	\$ 380,503
Professional fees	1,686	4,088	5,774
Program supplies and materials	21,103	19,682	40,785
Telephone	245	1,095	1,340
Occupancy	139	800	939
Insurance	522	1,346	1,868
Printing	1,146	1,432	2,578
Local travel	1,486	7,727	9,213
Trainings	2,669	17,658	20,327
Educational programming	-	1,244	1,244
Membership dues	61	1,190	1,251
Equipment maintenance	27	1,398	1,425
Public education	3,384	23,515	26,899
Indirect cost reimbursement	19,973	40,230	60,203
Contractual services	<u>77,974</u>	<u>7,833</u>	<u>85,807</u>
Total expenses before transfers to other funds	213,503	426,653	640,156
Transfers for equipment purchases	<u>6,190</u>	<u>1,178</u>	<u>7,368</u>
Total expense and transfers	<u><u>\$ 219,693</u></u>	<u><u>\$ 427,831</u></u>	<u><u>\$ 647,524</u></u>

See Independent Auditor's Report.