

**COMMUNITY ACTION PARTNERSHIP  
OF CENTRAL ILLINOIS, INC.  
*Lincoln, Illinois***

**ANNUAL FINANCIAL STATEMENTS  
*For the Year Ended December 31, 2016***

**COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.**  
**Lincoln, Illinois**

**TABLE OF CONTENTS**

	<u>Page</u>
<b>REPORTS OF CERTIFIED PUBLIC ACCOUNTANT</b>	
Independent Auditor's Report	1-2
Statement of Financial Position	3
Statement of Activities and Changes in Net Assets	4
Statement of Cash Flows	5
Statement of Functional Expenses	6
Notes to the Financial Statements	7-15
<b>SUPPLEMENTAL INFORMATION</b>	
<b>• Federal Financial Awards</b>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	16
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by Uniform Guidance	17-18
Schedule of Expenditures of Federal Awards, State, Local Awards and List of Programs	19-20
Notes to Schedule of Expenditures of Federal Awards, State, Local Awards and List of Programs	21
Schedule of Findings and Questioned Costs-Corrective Action Plan	22
Corrective Action Plan	23 - 24
<b>• Program Financial Statements</b>	
Statement of Program Activity	25-28

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### Independent Auditor's Report

Board of Directors  
Community Action Partnership of Central Illinois, Inc.  
Lincoln, Illinois

We have audited the accompanying financial statements of Community Action Partnership of Central Illinois, Inc. (a nonprofit organization) which comprise the statement of financial position as of December 31, 2016 and the related statements of activities and changes in net assets, 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 financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk 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 opinion.

#### *Opinion*

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

*Other Matters*

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements of Community Action Partnership of Central Illinois, Inc. taken as a whole. The accompanying Schedule of Expenditures of Federal Awards, State, Local Awards and List of Programs, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Statement of Program Activity, on pages 19 through 28, are 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 financial statements and certain additional 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 Schedule of Expenditures of Federal Awards, State, Local Awards and List of Programs and the Schedules of Program Activity are fairly stated in all material respects in relation to the financial statements taken as a whole.

*Other Reporting Required by Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated August 7, 2017, on our consideration of Community Action Partnership of Central Illinois, Inc.'s internal control over financial reporting and 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* and should be considered in assessing the results of our audit.

  
Springfield, Illinois  
August 7, 2017

**Community Action Partnership of Central Illinois, Inc.**  
**Lincoln, Illinois**  
**(A Not-For-Profit Organization)**

**Statement of Financial Position**  
**December 31, 2016**

	<b>Assets</b>		
	Unrestricted Funds	Temporarily Restricted Funds	Total
<b>Current Assets</b>			
Cash and cash equivalents	\$ 574,847	\$ 413,308	\$ 988,155
Accounts receivable	62,988	396,868	459,856
Prepaid expense	64,153	31,788	95,941
Notes receivable-current portion	-	8,313	8,313
<b>Total Current Assets</b>	701,988	850,277	1,552,265
<b>Fixed Assets</b>			
Property and equipment at cost, net of accumulated depreciation	250,513	-	250,513
<b>Other Assets</b>			
Notes receivable-long term portion	-	86,249	86,249
<b>Total Assets</b>	\$ 952,501	\$ 936,526	\$ 1,889,027
<b>Liabilities and Net Assets</b>			
<b>Liabilities</b>			
Accounts payable	\$ 14,981	\$ 73,273	\$ 88,254
Accrued expenses	21,051	129,583	150,634
Bank overdrafts	104,603	343,692	448,295
Due to (from) other funds and programs	(63,318)	63,318	-
Amounts held for others	89,837	-	89,837
Notes payable-current portion	16,610	-	16,610
<b>Total Current Liabilities</b>	183,764	609,866	793,630
<b>Other Liabilities</b>			
Notes payable-long term portion	43,302	-	43,302
<b>Total Liabilities</b>	227,066	609,866	836,932
<b>Net Assets</b>			
<i>Temporarily restricted:</i>			
Temporarily restricted funds	-	326,660	326,660
<i>Unrestricted:</i>			
Unrestricted funds	725,435	-	725,435
<b>Total Net Assets</b>	725,435	326,660	1,052,095
<b>Total Liabilities and Net Assets</b>	\$ 952,501	\$ 936,526	\$ 1,889,027

*These financial statements should be read only in connection with  
the accompanying summary of significant accounting policies  
and notes to the financial statements.*

**Community Action Partnership of Central Illinois, Inc.**  
**Lincoln, Illinois**  
**(A Not-For-Profit Organization)**

**Statement of Activities and Changes in Net Assets**  
**For the Year Ended December 31, 2016**

	Unrestricted Funds	Temporarily Restricted Funds	Total Funds
<b>Public Support and Revenue</b>			
<i>Public support:</i>			
Grants-Federal	\$ -	\$ 4,632,186	\$ 4,632,186
Grants-State	-	1,043,260	1,043,260
Grants-Other	17,782	125,132	142,914
Local funds	-	55,350	55,350
Program income	170,359	539,240	709,599
Contributions	58,307	1,076,370	1,134,677
Interest	3,526	-	3,526
Fund raising	35,561	-	35,561
Miscellaneous	97,794	16,926	114,720
<b>Total Public Support and Revenue</b>	<b>383,329</b>	<b>7,488,464</b>	<b>7,871,793</b>
<b>Net Assets Released from Restrictions</b>			
Satisfaction of program restrictions	7,453,307	(7,453,307)	-
<b>Total Public Support, Revenue Available for Current Period</b>	<b>7,836,636</b>	<b>35,157</b>	<b>7,871,793</b>
<b>Expenses:</b>			
<i>Program services:</i>			
Child care/education	4,024,454	-	4,024,454
Community services	647,205	-	647,205
Weatherization assistance	311,321	-	311,321
Residential energy assistance	1,355,387	-	1,355,387
Transportation services	380,993	-	380,993
Nutrition services	413,575	-	413,575
<b>Total Program Services</b>	<b>7,132,935</b>	<b>-</b>	<b>7,132,935</b>
<i>Supporting services:</i>			
Management and general	773,966	-	773,966
<b>Total Supporting Services</b>	<b>773,966</b>	<b>-</b>	<b>773,966</b>
<b>Total Expenses</b>	<b>7,906,901</b>	<b>-</b>	<b>7,906,901</b>
<b>Change in Net Assets before Transfers and Other Items</b>			
	(70,265)	35,157	(35,108)
Transfers	(92,165)	92,165	-
<b>Change in Net Assets</b>	<b>(162,430)</b>	<b>127,322</b>	<b>(35,108)</b>
<b>Net Assets - beginning of year</b>	887,865	199,338	1,087,203
<b>Net Assets - end of year</b>	<b>\$ 725,435</b>	<b>\$ 326,660</b>	<b>\$ 1,052,095</b>

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the accompanying summary of significant accounting policies  
and notes to the financial statements.*

**Community Action Partnership of Central Illinois, Inc.**  
**Lincoln, Illinois**  
**(A Not-For-Profit Organization)**

**Statement of Cash Flows**  
**For the Year Ended December 31, 2016**

<b>Cash Flows from Operating Activities:</b>		
<b>Change in net assets</b>	\$	(35,108)
<i>Adjustments to reconcile excess of support and revenue over expenses to cash provided by operating activities:</i>		
Depreciation		210,469
<i>Changes in operating assets and liabilities:</i>		
Increase in accounts receivable		(270,868)
Decrease in prepaid expense		15,530
Decrease in notes receivable		22,759
Increase in accounts payable		23,273
Increase in bank overdrafts		44,417
Increase in accrued expenses		21,299
Increase in funds held for others		20,388
<b>Net Cash Provided from Operating Activities</b>		52,159
<b>Net Flows from Financing Activities:</b>		
Decrease in short term debt		(23,386)
<b>Net Cash Used in Financing Activities</b>		(23,386)
<b>Net Change in Cash and Cash Equivalents</b>		28,773
<b>Cash and Cash Equivalent - beginning of year</b>		959,382
<b>Cash and Cash Equivalent - end of year</b>		\$ 988,155
<b>Other Information:</b>		
Interest paid during the current year		\$ 2,862

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**Community Action Partnership of Central Illinois, Inc.**  
**Lincoln, Illinois**  
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**Statement of Functional Expenses**  
**For the Year Ended December 31, 2016**

<b>Expenses</b>	<b>Child Care/ Education</b>	<b>Transportation Services</b>	<b>Nutrition Services</b>	<b>Community Services</b>	<b>Weatherization Assistance</b>
Personnel	\$ 1,981,860	\$ 203,347.00	\$ 142,808	\$ 229,661	\$ 32,047
Travel	10,265	640	1,285	1,644	151
Supplies	39,847	6,151	13,231	11,938	17
Contractual	85,600	2,469	986	7,292	49,242
Other	762,330	162,690	193,807	92,444	7,240
Benefits/Materials	-	-	28	258,418	213,433
Depreciation	147,920	4,165	4,777	10,537	-
<b>Subtotal Program Expenses</b>	<u>3,027,822</u>	<u>379,462</u>	<u>356,922</u>	<u>611,934</u>	<u>311,321</u>
<b>Local Match:</b>					
Classroom activities	\$ 15,316	\$ -	\$ -	\$ -	\$ -
Supplies	372,455	-	11,658	-	-
Other	5,601	280	264	26,276	-
Volunteers	38,221	-	3,903	2,190	-
Policy Council	4,532	-	-	-	-
Professional Services	219,738	1,251	1,287	6,730	-
Space	338,357	-	39,276	75	-
Home visits	2,412	-	-	-	-
Travel	-	-	265	-	-
<b>Subtotal Local Match</b>	<u>996,632</u>	<u>1,531</u>	<u>56,653</u>	<u>35,271</u>	<u>-</u>
<b>Total Expenses</b>	<u>\$ 4,024,454</u>	<u>\$ 380,993</u>	<u>\$ 413,575</u>	<u>\$ 647,205</u>	<u>\$ 311,321</u>

<b>Expenses</b>	<b>Residential Energy Assistance</b>	<b>Total Program Services</b>	<b>Management &amp; General</b>	<b>Grand Total</b>
Personnel	\$ 49,564	\$ 2,639,287	\$ 551,875	\$ 3,191,162
Travel	4,259	18,244	8,065	26,309
Supplies	1,186	72,370	9,495	81,865
Contractual	(174)	145,415	79,082	224,497
Other	11,503	1,230,014	94,212	1,324,226
Benefits/Materials	1,286,407	1,758,286	-	1,758,286
Depreciation	2,642	179,232	31,237	210,469
<b>Subtotal Program Expenses</b>	<u>1,355,387</u>	<u>6,042,848</u>	<u>773,966</u>	<u>6,816,814</u>
<b>Local Match:</b>				
Classroom activities	\$ -	\$ 15,316	\$ -	\$ 15,316
Supplies	-	384,113	-	384,113
Other	-	32,421	-	32,421
Volunteers	-	44,314	-	44,314
Policy Council	-	4,532	-	4,532
Professional Services	-	229,006	-	229,006
Space	-	377,708	-	377,708
Home visits	-	2,412	-	2,412
Foster Grandparents in Classrooms	-	265	-	265
<b>Subtotal Local Match</b>	<u>-</u>	<u>1,090,087</u>	<u>-</u>	<u>1,090,087</u>
<b>Total Expenses</b>	<u>\$ 1,355,387</u>	<u>\$ 7,132,935</u>	<u>\$ 773,966</u>	<u>\$ 7,906,901</u>

*These financial statements should be read only in connection with  
the accompanying summary of significant accounting policies  
and notes to the financial statements.*



**COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.**  
**Lincoln, Illinois**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

Note 1. *REPORTING ENTITY, NATURE OF OPERATIONS, AND ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES*

Nature of Activities

Community Action Partnership of Central Illinois, Inc. (Agency) (formerly Central Illinois Economic Development Corporation) operates as a nonprofit organization located in Lincoln, Illinois servicing disadvantaged families by providing comprehensive health, education, nutritional and social services to preschool aged children and their families through the Health and Human Services Head Start Program; weatherization of houses and assistance with energy bills through various energy programs, and referral services through the community services programs. The Agency is supported primarily through donations, and grants from the Illinois Department of Commerce and Economic Development, Illinois Department of Human Services, Illinois Department on Aging, U.S. Department of Health and Human Services, and the United Way of America.

Basis of Presentation:

The financial statements have been prepared on an accrual basis of accounting and in conformity with the standards promulgated by the American Institute of Certified Public Accountants as those standards pertain to voluntary health and welfare organizations.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board related to its classification of net assets. Under the standards, Community Action Partnership of Central Illinois, Inc. is required to report 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. Support revenues are reported as unrestricted unless explicit funding source stipulations specify how the revenues must be used. When a funding source restriction ends or purpose restriction is met, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities and Changes in Net Assets as net assets released from restrictions.

The accounts of the Agency are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds have been combined and presented for the Agency as a whole.

The Agency follows standards of accounting and financial reporting prescribed for voluntary health and welfare organizations. The financial statements are prepared using the accrual basis of accounting in which revenue is recognized when earned and expenses are recognized when incurred.

Classification of Net Assets:

Net assets and revenue, expenses, gains, and losses are classified based on the existence or absence of donor-restrictions. Accordingly, net assets of Community Action Partnership of Central Illinois, Inc. and changes therein are classified as follows:

1. Unrestricted Net Assets - Net assets that are not subject to donor-imposed stipulations or where donor-imposed stipulations are met in the year of the contribution.
2. Temporarily Restricted Net Assets - Net assets subject to donor-imposed stipulations that may or may not be met, either by actions of Community Action Partnership of Central Illinois, Inc. and/or the passage of time. When a restriction expires, temporarily restricted net assets are transferred to unrestricted net assets and reported in the Statement of Activities and Changes in Net Assets as net assets released from restrictions.
3. Permanently Restricted Net Assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by Community Action Partnership of Central Illinois, Inc. Generally, the donors of these assets permit Community Action Partnership of Central Illinois, Inc. to use all or part of the income earned on any related investments for general or specific purposes. Currently, Community Action Partnership of Central Illinois, Inc. does not have any permanently restricted net assets.

Revenue and Expense Recognition/Grant Funds Received in Advance

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions. Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Agency reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Agency reclassifies temporarily restricted net assets to unrestricted net assets at that time. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized.

**COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.**  
**Lincoln, Illinois**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

Note 1. *REPORTING ENTITY, NATURE OF OPERATIONS, AND ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES - continued*

Revenue and Expense Recognition/Grant Funds Received in Advance - continued

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

A. Grant Awards That Are Contributions

Grants that qualify as contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related allowable expenses are incurred. Amounts received in excess of expenses are reflected as grant funds received in advance.

B. Grant Awards That Are Exchange Transactions

Exchange transactions reimburse based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

Estimates

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

Program Revenues

The Statement of Activities and Changes in Net Assets demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by the given function or segment.
- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

Functional Expenses

The Agency allocates expenses on a functional basis among its various programs. Expenses that can be identified with specific programs are allocated directly according to their natural expenditure classification. Administrative expenses are allocated to grant programs according to the proportionate use of service provided by the cost, as provided by the Agency Cost Allocation Plan.

Vacation and Sick Leave

Employees accumulate vacation and sick leave, which vests as it is earned, based on years of service with the Agency. That portion of these accumulations, which is expected to be paid from current available resources are accounted for as a liability of the fund that incurred the expense. The accumulated amount of vacation and sick leave is accounted for in the Statement of Financial Position as "Amounts Held for Others" in the amount of \$89,837 and is held in a separate checking account.

Equipment and Buildings

Property and equipment are recorded at cost and depreciated on a straight line basis over their useful lives. It is the Agency's policy to capitalize property and equipment with unit cost of \$1,000 or more and a useful life of more than one year. Leasehold improvements are depreciated over the shorter of their estimated useful life or lease term. Property and equipment purchased through the various Federal and State programs administered by the Agency are expensed when purchased for grant reporting purposes and are capitalized for financial reporting purposes. Such items acquired under grants from Federal and State sources are considered owned by the Agency while used in the programs for which they are purchased or in programs authorized in the future. However, the funding source has a reversionary interest in the property and equipment purchased with grant funds. Grantor approval is required to dispose of or transfer of this property.

**COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.**  
**Lincoln, Illinois**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

Note 1. *REPORTING ENTITY, NATURE OF OPERATIONS, AND ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES - continued*

Equipment and Buildings – continued

Property and equipment used by the Agency in the administration of grant funds, and purchased with non-federal monies, is allocated to the various programs through the use of depreciation on a straight line basis over the estimated useful life of the asset as follows:

Buildings	20 Years
Equipment	5 Years
Vehicles	3 Years

The Agency made leasehold improvements to buildings that are leased for office and classroom space. Since the terms of the leases range from 3 to 17 years, depreciation for the improvements is calculated over the term of the lease. Depreciation for these improvements for the current year was \$136,868.

Cash and Cash Equivalents

For the purpose of cash flows, cash and cash equivalents are considered to be all unrestricted highly liquid investments with maturity of three months or less at the time of acquisition.

Tax Exempt Status:

The Agency is exempt from federal and state income taxes under Internal Revenue Code Section 501(c) 3, and similar provisions of the state income tax code. In addition, the Agency qualifies for charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Uncertain Tax Positions

Community Action Partnership of Central Illinois, Inc. is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. Community Action Partnership of Central Illinois, Inc. has determined there are no amounts to record as assets or liabilities related to uncertain tax positions. Federal returns for the tax years ended 2012 and thereafter remain subject to examination by the Internal Revenue Service.

Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivable and payables are classified as "due from other funds" and "due to other funds" on the Statement of Financial Position. Short-term interfund loans are also included in these categories. These amounts are usually repaid in subsequent periods.

Investments

The Agency carries investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by the passage of time or by use) in the reporting period in which the income and gains are recognized. The Fair Value Measurement Topic of the Financial Standards Board (FASB) Accounting Standards Codification establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The Hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 inputs) and the lowest priority to unobservable inputs (Level 3 inputs). During the current year the Agency's only investment was a money market account which are included in cash and cash equivalents.

Allocated Costs

The Agency uses a cost allocation for financial reporting purposes to spread common costs to the various funds and programs. The cost allocation program is based on a formula established by the Agency and approved the Agency's cognizant agency, U.S. Department of Health and Human Services.

**COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.**  
**Lincoln, Illinois**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

Note 2. *SUPPORT FROM GOVERNMENT UNITS*

The Agency receives a substantial amount of its support from federal, state, and local governments. If a material reduction in the level of this support were to occur, it would have a significant effect on the Agency's programs and activities.

Note 3. *PENSION PLAN*

The Agency adopted a Simple 403(b) retirement plan allowing all employees who have completed 1,000 hours of service during the eligibility period and have attained at least age 21, after one year of service. The plan provides for a 3% matching contributions by the Agency. Agency contributions for the current plan were \$23,910.

Note 4. *TEMPORARILY RESTRICTED NET ASSETS*

Temporarily restrictions on grant revenue is provided by the following sources: Illinois Department of Commerce and Economic Opportunity, Illinois Department on Aging, Illinois State board of Education, United States Department of Agriculture, United States Department of Health and Human Services, United States Department of Homeland Security, United States Corporation for National and Community Services, United Way of America, United States Department of Energy, and Area Agency on Aging. Under terms of the grant agreements, costs which do not meet the terms and conditions of the grant programs may be disallowed and required to be returned to the grantor. As of December 31, 2016 the Agency is not aware of any such costs. Grants and contracts provide funds be spent for specific purposes, provide for matching from the recipient and allow certain limitations for administration costs

Note 5. *OPERATING LEASE AGREEMENTS*

The Agency maintains a number of lease agreements for the purpose of providing classrooms and operations for the Head Start and other programs. The leases generally provide for monthly payments and are renewed annually.

Included in these leases is an operating lease with Central Illinois Ventures for Community Action for the lease of a building located at 2018 North Kickapoo Street, Lincoln, Illinois. The lease began on June 29, 2007 and will terminate on June 29, 2032. Terms of the lease provide for monthly payments of \$1,200. The lease agreement provides for the purchase of the building at the end of the lease period with the amount of the by-out to be determined by the lessor.

The Agency maintains an operating lease with Central Illinois Ventures for Community Action for the lease of a building located at 1800 5<sup>th</sup> Street, Lincoln, Illinois. The lease began on June 29, 2007 and terminates on June 29, 2032. Terms of the lease provide for monthly payments of \$2,056. The lease agreement provides for the purchase of the building at the end of the lease period with the amount of the by-out to be determined by the lessor.

The Agency maintains an operating lease with Central Illinois Ventures for Community Action for the lease of a building located at 301 South Dale, Havana, Illinois. The lease begins on June 29, 2007 and will terminate on June 29, 2032. Terms of the lease provide for monthly payments of \$967. The lease agreement provides for the purchase of the building at the end of the lease period with the amount of the by-out to be determined by the lessor.

The Agency also maintains an operating lease for a building in Clinton, Illinois. The lease is for the period March 26, 2015 to April 30, 2020. Terms of the lease provide for monthly payments of \$6,750.

The Agency also maintains six other operating leases for a buildings used for the purpose of providing a facility to operate the Head Start and other programs. These leases provide for monthly payments totaling \$59,124 for the year ending December 31, 2016, \$22,476 for the year ending December 31, 2017 and \$12,922 for the year ending December 31, 2018.

The following is a schedule of minimum payments for the above agreements:

For the year ending December 31, 2017	\$ 191,308
For the year ending December 31, 2018	144,598
For the year ending December 31, 2019	131,676
For the year ending December 31, 2020	77,676
For the year ending December 31, 2021	50,676
For subsequent years	<u>44,341</u>
Total payments	<u>\$ 640,275</u>

During the current year an amount of \$304,492 was paid for rent.

**COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.**  
**Lincoln, Illinois**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

Note 6. *FUND RAISING ACTIVITIES*

The Agency hosts an annual fundraising event for the purpose of promoting its activities and raising funds. All contributions received and other revenues relating to the event have been reported in the Statement of Activities and Changes in Net Assets. The following is information relating to the event:

Total revenue	\$ 35,561
Expenses incurred	<u>7,169</u>
Net fund raising income	<u>\$ 28,392</u>

Note 7. *DONATED SERVICES AND MATERIALS – IN-KIND*

The Agency maintains grants and programs that require in-kind matching of local services and materials for federal funds expended. Those programs include: Foster Grandparents Program, Nutrition Program, the Head Start Program, and the Transportation Program. The services and materials reflected in the financial statements represent professional services and parent volunteer's time and supplies and space donated by individuals within the surrounding area. Donated services are valued at current market value for such services and other donations are valued at a reasonable value or current market value. The amounts included in the financial statements are only those allowable under generally accepted accounting principles. The Agency met or exceeded its in-kind matching requirements for the audit period. The amount of in-kind required by the grant agreements is based on current grant expenditures. Total in-kind for the current year for all programs was \$1,090,087. Total in-kind provided by the Agency for the current reporting year is scheduled below:

In-kind expenditures for the Head Start Program for the current year consist of the following:

Classroom activities	\$ 15,316
Supplies	372,455
Other	5,601
Volunteers	38,221
Policy Council	4,532
Professional services	219,738
Space	338,357
Home visits	<u>2,412</u>
<i>Total</i>	<u>\$ 996,632</u>

Total in-kind required by grant expenditures \$ 756,956

In-kind expenditures for the Transportation Program for the current year consist of the following:

Other	\$ 280
Professional services	<u>1,251</u>
<i>Total</i>	<u>\$ 1,531</u>

Total in-kind required by grant expenditures \$ 2,178

In-kind expenditures for the Nutrition Program for the current year consist of the following:

Supplies	\$ 11,658
Other	264
Volunteers	3,903
Professional services	1,287
Space	39,276
Travel	<u>265</u>
<i>Total</i>	<u>\$ 56,653</u>

Total in-kind required by grant expenditures \$ 13,115

In-kind expenditures for the Foster Grandparent Program for the current year consist of the following:

Supplies	\$ 11,238
Other	2,190
Professional services	6,730
Space	<u>75</u>
<i>Total</i>	<u>\$ 20,233</u>

Total in-kind required by grant expenditures \$ 31,825

**COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.**  
Lincoln, Illinois

**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2016

Note 7. *DONATED SERVICES AND MATERIALS – IN-KIND - continued*

In-kind expenditures for non-grant programs for the current year consist of the following:

Supplies	\$ 12,306
Total	<u>\$ 12,306</u>
Total in-kind required by grant expenditures	\$ N/A

Note 8. *NOTES/LOANS RECEIVABLE*

The Agency operates a revolving loan program whereby certain allocated monies funded through the Community Services Block Grant Program are loaned to qualified businesses. Principal repayments made on the loans is used to make new loans to eligible applicants. Final determination of whether a loan is deemed uncollectible is made by the Illinois Department of Commerce and Economic Development. Loans are considered delinquent or past due if payment is more than three to four months in arrears. The Illinois Department of Commerce and Economic Opportunity has the final determination whether the loan is considered uncollectible unless the business declares bankruptcy. The loans are stated at the value expected to be received, which would be the outstanding balance as of December 31, 2016. The following is a summary of the notes receivable transactions for the year.

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
\$117,321	\$ --	\$22,759	\$ 94,562

Note 9. *DISCLOSURE OF RISK*

Significant losses are covered by commercial insurance for all major programs: property, liability, and workers compensation. During the year ended December 31, 2016, there were no significant reductions in coverage. Also, there have been no settlement amounts that have exceeded insurance coverage in the past three years.

Note 10. *NOTES PAYABLE*

The Agency has the following notes outstanding at December 31, 2015:

Bus Loan

Town & Country Bank	
Balance at December 31, 2016	\$33,096
Interest rate	4.06%
Monthly payments	\$ 764
Collateral: The note is secured by Agency owned busses.	

Bus Loan

Town & Country Bank	
Balance at December 31, 2014	\$26,816
Interest rate	3.99%
Monthly payments	\$ 792
Collateral: The note is secured by a 2015 Collins buss.	

The minimum payments under this agreement are as follows:

Year ended December 31, 2017	\$16,610
Year ended December 31, 2018	17,291
Year ended December 31, 2019	17,903
Year ended December 31, 2020	8,108
Total amount due on note	<u>\$ 59,912</u>

*Change in Long-Term Debt:*

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
\$ 83,298	\$ --	\$ 23,386	\$ 59,912

Total interest paid during the current year for interest was \$2,862.

**COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.**  
**Lincoln, Illinois**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

Note 11. *CAPITAL ASSETS*

For capital assets reported in the financial statements, depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities and Changes in Net Assets, with accumulated depreciation reflected in the Statement of Financial Position. Depreciation is provided over the assets estimated useful lives using the straight-line method of depreciation. A capitalization threshold has been set for all equipment having an original cost of over \$1,000. The purchase of equipment and other capital assets is recorded as an expense for grant reporting. In order to comply with generally accepted accounting principles, capital assets with a cost over \$1,000 have been included in the statement of financial position and depreciated over their estimated lives as described in Note 1.

Equipment and building consists of the following:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Equipment	\$1,330,389	\$ --	(\$ 24,907)	\$1,305,482
Leasehold Improvements	<u>321,965</u>	<u>          </u>	<u>          </u>	<u>321,965</u>
Total Depreciable assets	1,652,354	--	( 24,907)	1,627,447
Accumulated depreciation	<u>(1,191,372)</u>	<u>(210,469)</u>	<u>24,907</u>	<u>(1,376,934)</u>
Net Equipment and Leasehold Improvements	<u>\$ 460,982</u>	<u>(\$ 210,469)</u>	<u>\$ --</u>	<u>\$ 250,513</u>

For grant purposes, all capital assets with a purchase cost of over \$10,000 are considered equipment and are included as costs expensed under the grant. For financial reporting purposes, the Agency has included capital assets (net of accumulated depreciation) on the Statement of Financial Position and recorded depreciation in the Statement of Activities and Changes in Net Assets, and the Statement of Functional Expenses. During the current year there were no grant funds used to purchase equipment and leasehold improvements. Depreciation on the leasehold improvements was calculated using the life of the related operating lease.

Note 12. *SHORT TERM INTERFUND RECEIVABLES AND PAYABLES*

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" on the Statement of Financial Position. Short-term interfund loans are also included in these categories. These amounts are usually repaid in a short period of time.

The following is a summary of interfund accounts at December 31, 2016:

	<u>Due From</u>	<u>Due To</u>
Leave Account	\$ --	\$ 18,828
Kitchen Fund	19,763	
Payroll Fund	48,910	
Corporate	13,473	
Community Services Block Grant	2,043	
Foster Grandparents Program		22,298
Homemaker Program	6,912	
Homeless Prevention		18,566
Senior Nutrition		13,518
Senior Transportation		379
Head Start Program		35,535
Low Income Home Energy Assistance Program - State Energy Assistance	3,165	
Low Income Home Energy Assistance Program		3,218
Illinois Home Weatherization Program-State	6,833	
Illinois Home Weatherization Program-DOE	15,649	
Illinois Home Weatherization Program- HHS	1,242	
Logan Mason Transportation Program		5,648
Total	<u>\$ 117,990</u>	<u>\$ 117,990</u>

**COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.**  
Lincoln, Illinois

**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2016

Note 13. *INTERFUND TRANSFERS*

During the current year transfers were made to either reimburse a program for expenses incurred on behalf of another program or to fund a deficit in the account. The following is a summary of those transfers:

	Transfer In	Transfer Out
Corporate-Non Federal	\$ --	\$ 92,165
Community Services Block Grant	9,092	
Head Start	83,021	
LIHEAP PIPP Program	52	
Total	\$ 92,165	\$ 92,165

Note 14. *CONCENTRATION OF CREDIT RISK*

*Custodial Credit Risk-Deposits*

In the case of deposits, this is the risk that in the event of a bank failure, the Agency's deposits may not be returned. The Agency does not have a policy for custodial credit risk, however all deposits are currently covered by FDIC insurance and in addition, the Agency has an agreement with the financial institution providing for deposits to be covered by collateral held by the financial institution's Trust Department in the Agency's name.

As of December 31, 2016, the Agency's deposits with banks totaled \$886,804 with the book balances, exclusive of petty cash, totaling \$538,253.

*Custodial Credit Risk-Investments*

For investments, this is the risk that, in the event of failure by the counterparty, the Agency will not be able to recover the value of the investment or collateral security that are in the possession of an outside party. The Agency usually limits its investments to certificates of deposit at local institutions. These investments as well as cash deposits are covered by an agreement with the financial institution to collateralize all deposits and investments with securities held by the pledging bank's trust department in the Agency's name.

*Credit Risk*

The Agency has not adopted a formal policy related to Credit Risk.

*Concentration of Credit Risk*

The Agency places no limit on the amount it may invest in any one issuer.

Note 15. *TEMPORARILY RESTRICTED NET ASSETS*

The temporarily restricted net assets at December 31, 2016 are as follows:

Revolving Loan Program	\$327,293
Community Services Block Grant	(27,513)
Foster Grandparent Program	9,996
Homemaker Program	(27,175)
Homeless prevention	13,623
Home Counseling Program	5,000
Senior Nutrition Program	16,601
Senior Transportation Program	(2,979)
Head Start Program	(30,402)
Low Income Home Energy Assistance Program - State Energy Assistance	7,615
Low Income Home Energy Assistance Program	(22,717)
Federal Emergency Management Agency	6,180
Illinois Home Weatherization Program-State	1,818
Illinois Home Weatherization Program-DOE	4,473
Illinois Home Weatherization Program- HHS	5,102
PIPP Program	2,211
Ameren Program	16,590
Strengthening Working Families	(161)
Logan Mason Transportation Program	21,105
Total	\$326,660



**COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.**  
**Lincoln, Illinois**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2016**

*Note 16. STATEMENT OF PROGRAM ACTIVITY RECONCILIATION*

Information included in the supplemental information section of the report, (Statement of Program Activity), contains the revenues and expenditures of the individual programs as provided by grant guidelines. The schedule includes the purchase and expensing of equipment and the amount of depreciation on equipment purchased with non-grant funds.

Reconciliation of Statement of Program Activity to Statement of Activities and Changes in Net Assets:

Total revenue per Statement of Program Activity		\$7,871,793
Total expenses per Statement of Program Activity	7,727,670	
GAAP adjustment-remove fixed asset purchases	--	
GAAP adjustment-record depreciation	<u>179,231</u>	
Total adjusted expenditures		<u>7,906,901</u>
Change in net assets per Statement of Activities and Changes in Net Assets		<u>(\$ 35,108)</u>

*Note 17. DISCLOSURE ABOUT THE FAIR VALUE OF FINANCIAL INSTRUMENTS*

Fair value is defined 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. Accounting standards set a framework for measuring fair value using a three-tier hierarchy based on the extent to which inputs used in measuring fair value are observable in the market.

Financial assets and liabilities valued using level 1 inputs are based on unadjusted quoted market prices within active markets. Financial assets and liabilities valued using level 2 inputs are based primarily on quoted prices for similar assets or liabilities in active or inactive markets. Financial assets and liabilities using level 3 inputs were primarily valued using management's assumptions about the assumptions market participants would utilize in pricing the asset or liability. Valuation techniques utilized to determine fair value are consistently applied.

Financial instruments consist of investments in mutual funds and money market accounts held by a local financial institution. The carrying amount of financial instruments is included as Level 1 inputs and approximate fair value because of the short maturity of the instrument.

Investment: Money market account	
Cost plus earnings:	\$188,247
Fair Value:	\$188,247

*Note 18. COMMITMENTS AND CONTINGENCIES*

Community Action Partnership of Central Illinois, Inc. participates in a number of federally assisted and state grant programs. These programs are subject to program compliance audits by the grantors and their representatives. Any disallowed costs may constitute a liability for the Agency. Community Action Partnership of Central Illinois, Inc. is also required to provide in-kind match to various grant funds as they are expended. Community Action Partnership of Central Illinois, Inc. believes that it is in substantial compliance with all grant requirements, including those related to matching and disallowed costs, and any noncompliance, if any, would not be significant.

*Note 19. SUBSEQUENT EVENT DISCLOSURE*

Subsequent events were reviewed up to and including August 7, 2017 which is the date this report was available to be issued. No transactions during that period of time would have had a material effect on the enclosed financial statements.

**SUPPLEMENTAL INFORMATION**

***Federal Financial Awards***

1717 South Fifth Street  
Springfield, Illinois 62703  
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Fax 217-753-5018  
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Independent Auditor's Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

Board of Directors  
Community Action Partnership of Central Illinois, Inc.  
Lincoln, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Partnership of Central Illinois, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2016, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and related notes to the financial statements, and have issued our report thereon dated August 7, 2017.

*Internal Control over Financial Reporting*

In planning and performing our audit of the financial statements, we considered Community Action Partnership of Central Illinois, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Community Action Partnership of Central Illinois, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Central Illinois, Inc.'s internal control.

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


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

*Compliance and Other Matters*

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

*Purpose of this Report*

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

  
Springfield, Illinois  
August 7, 2017

1717 South Fifth Street  
Springfield, Illinois 62703  
Tel 217-753-5008  
Fax 217-753-5018  
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Independent Auditor's Report on Compliance for Each Major Program and  
on Internal Control over Compliance Required by the Uniform Guidance

Board of Directors  
Community Action Partnership of Central Illinois, Inc.  
Lincoln, Illinois

*Report on Compliance for Each Major Federal Program*

We have audited Community Action Partnership of Central Illinois, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Partnership of Central Illinois, Inc.'s major federal programs for the year ended December 31, 2016. Community Action Partnership of Central Illinois, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

*Management's Responsibility*

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

*Auditor's Responsibility*

Our responsibility is to express an opinion on compliance for each of Community Action Partnership of Central Illinois, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action Partnership of Central Illinois, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Action Partnership of Central Illinois, Inc.'s compliance.

*Opinion on Each Major Federal Program*

In our opinion, Community Action Partnership of Central Illinois, Inc. complied, in all material respects, with the types compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

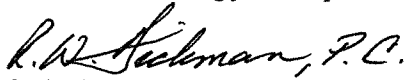
*Report on Internal Control over Compliance*

The management of Community Action Partnership of Central Illinois, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action Partnership of Central Illinois, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Central Illinois, Inc.'s internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of or Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Springfield, Illinois  
August 7, 2017

Community Action Partnership of Central Illinois, Inc.  
 Lincoln, Illinois  
 (A Not-For-Profit Organization)  
 Schedule of Expenditures of Federal Awards, State,  
 Local Awards and List of Programs  
 For the year ended December 31, 2016

Source of Funds and Programs	Major Program	Grant Award Number	Federal CFDA Number	Program Year	Total Grant Award	Expenditure	
						Prior Year	Current Year
<b>Department of Health and Human Services</b>							
<i>Direct Program:</i>							
Head Start	Yes	05CH8463-01	93.600	4/01/2015 to 3/31/2016	\$ 3,136,698	\$ 2,626,691	\$ 510,007
Head Start	Yes	05CH8463-02	93.600	4/01/2016 to 3/31/2017	3,192,235	2,626,691	2,412,626
<b>Total Head Start (CFDA 93.600)</b>					<b>6,328,933</b>	<b>2,626,691</b>	<b>2,922,633</b>
<i>Pass Through-Illinois Department of Commerce and Economic Opportunity:</i>							
Community Services Block Grant		15231011	93.569	1/1/2015 to 3/31/2016	253,915	245,409	8,506
Community Services Block Grant		16231011	93.569	1/1/2015 to 3/31/2017	253,915	245,409	242,638
<b>Total Community Services Block Grant (CFDA 93.569)</b>					<b>507,830</b>	<b>245,409</b>	<b>251,144</b>
<i>Low Income Home Energy Assistance Program</i>							
Low Income Home Energy Assistance Program	Yes	16224011	93.568	10/1/2015 to 6/30/2017	900,484	236,814	474,578
Low Income Home Energy Assistance Program	Yes	15224011	93.568	11/1/2015 to 6/30/2016	1,063,362	1,056,405	3,256
Weatherization Assistance for Low-Income Persons	Yes	15221011	93.568	7/1/2015 to 6/30/2016	178,714	7,245	171,469
Weatherization Assistance for Low-Income Persons	Yes	16221011	93.568	7/1/2016 to 6/30/2017	238,806	1,300,464	7,901
<b>Total Low Income Energy Assistance (CFDA 93.568)</b>					<b>2,381,366</b>	<b>1,300,464</b>	<b>657,204</b>
<i>Pass Through-Illinois Department on Aging</i>							
Nutrition Services Incentive Program		N 17-16	93.053	10/01/2015 to 9/30/2016	102,046	43,324	58,722
Nutrition Services Incentive Program		N 17-17	93.053	10/01/2016 to 9/30/2017	105,206	43,324	58,520
<b>Total Nutrition Services Incentive Program (CFDA 93.053)</b>					<b>207,252</b>	<b>43,324</b>	<b>117,242</b>
<i>Pass Through-Illinois Department on Aging</i>							
Title III-B Grants for Supportive Services and Senior Centers		T 17-16	93.044	10/01/2015 to 9/30/2016	26,424	150	26,274
Title III-B Grants for Supportive Services and Senior Centers		T 17-17	93.044	10/01/2016 to 9/30/2017	22,309		3,720
<b>Total Title III-B Grants for Supportive Services and Senior Centers (CFDA 93.044)</b>					<b>48,733</b>	<b>150</b>	<b>29,994</b>
<b>Total Department of Health and Human Services</b>					<b>9,474,114</b>	<b>4,216,038</b>	<b>3,978,217</b>
<b>U.S. Department of Agriculture</b>							
<i>Pass Through-Illinois Department of Education</i>							
Child and Adult Care Food Program (Head Start)			10.558				147,844
Child and Adult Care Food Program (Nutrition)			10.558				32,797
<b>Total Child and Adult Care Food Program (CFDA 10.558)</b>							<b>180,641</b>
<b>Total U.S. Department of Agriculture</b>							<b>180,641</b>

Community Action Partnership of Central Illinois, Inc.  
 Lincoln, Illinois  
 (A Not-For-Profit Organization)  
 Schedule of Expenditures of Federal Awards, State,  
 Local Awards and List of Programs  
 For the year ended December 31, 2016

Source of Funds and Programs	Major Program	Grant Award Number	Federal CFDA Number	Program Year	Total Grant Award	Expenditure	
						Prior Year	Current Year
<b>U.S. Corporation for National and Community Services</b>							
Foster Grandparents Program		14SFNIL001	94.011	1/1/2016 to 12/31/2016	406,403		318,250
<b>Total U.S. Corporation for National and Community Services</b>					<u>406,403</u>		<u>318,250</u>
<b>Department of Energy</b>							
Pass Through-Illinois Department of Public Aid							
Weatherization Assistance for Low-Income Persons		13403011	81.042	7/1/2015 to 6/30/2016	162,194	73,486	72,438
Weatherization Assistance for Low-Income Persons		13404011	81.042	7/1/2016 to 6/30/2017	163,658		28,790
<i>Total Weatherization Assistance for Low-Income Persons (CFDA 81.042)</i>					<u>325,852</u>	<u>73,486</u>	<u>101,228</u>
<b>Total Department of Energy</b>					<u>\$ 10,206,369</u>	<u>\$ 4,289,524</u>	<u>\$ 4,578,336</u>
<b>Other Expenditures</b>							
<b>State and Local Programs</b>							
Kitchen Fund							125,353
Corporate							135,290
Payroll							3
Loan Program							55
Community Services Block Grant							9,250
Foster Grandparent Program							9,306
Homeless Program							26,536
Senior Nutrition Program							143,784
Transportation Program							546
Head Start Program							94,937
Low Income Energy Assistance Program-State							929,579
Low Income Energy Assistance Program							548
Home Weatherization Assistance Program-State							55,548
Logan County Transportation Program							509,941
Ameren Program							18,410
Strengthening Working Families							161
<b>Total State and Local Expenditures</b>							<u>2,059,247</u>
<b>In-Kind</b>							
Total Expenditures before Adjustments							<u>1,090,087</u>
<b>Generally Accepted Accounting Principles Adjustment</b>							
GAAP Adjustment-record depreciation							<u>179,231</u>
<b>Total Expenditures.</b>							<u>\$ 7,906,901</u>

**COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.**  
**Lincoln, Illinois**  
**Notes to Schedule of Expenditures of Federal Awards, State,**  
**Local Awards and List of Programs**  
**For the Year Ended December 31, 2016**

*Note 1. Basis of Presentation:*

The accompanying Schedule of Expenditures of Federal Awards, State, Local Awards and List of Programs includes the federal award programs administered by Community Action Partnership of Central Illinois, Inc. that are received directly from federal agencies, as well as federal awards that are passed through from state government agencies. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

*Note 2. Summary of Significant Accounting Policies:*

Expenditures reported on the Schedule are reported using the accrual basis of accounting, which is described in Note 1 of the notes to the Agency's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance.

*Note 3. Indirect Cost Rate:*

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented. The Agency's policy is to charge federal award programs with indirect costs based upon an allocation rate established by the Agency and approved by the U.S Department of Health and Human Services.

The Agency did not elect to use the 10% de minimis indirect cost rate for the reporting period.

*Note 4. Pass-through Entities:*

There were no amounts of federal awards provided to subrecipients.

*Note 5. Non-cash Assistance- In-Kind:*

There were no federal awards expended in the form of non-cash assistance.

Matching costs (the Agency's share of certain program costs) are included in the reported expenditures. The basis of accounting varies by federal program consistent with the underlying regulations pertaining to the related program. The amounts reported as federal expenditures were obtained from the financial reports for the various federal program records. The amounts reported in the report are prepared from records maintained for the federal program, which is reconciled with the Agency's financial reporting system.

The Head Start Program, Transportation Program, Nutrition Program and Foster Grandparent Program require either in-kind matching of local services and materials or local or state revenues for federal funds expended. The in-kind reflected in the financial statements represent professional services and parent volunteer's time, supplies, space and other amounts donated by individuals within the surrounding area. Donated services are valued at current market value for such services and other donations are valued at a reasonable value or current market value. During the current year the Agency received a total of \$1,090,087 in in-kind contributions. This amount does not include local funds that were used in the matching requirements.

*Note 6. Contingencies:*

Under the terms of federal and state grants, additional audits may be requested by the grantor agencies and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to a request for reimbursement to the grantor agencies.



**COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.**  
**Lincoln, Illinois**  
**Schedule of Findings and Questioned Costs**  
**Year Ended December 31, 2016**

Section I – Summary of Auditor’s Results

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified opinion

Internal control over financial reporting:

Material weakness identified?	___ Yes	_X_ No
Significant deficiencies identified?	___ Yes	_X_ None reported
Noncompliance material to financial statements noted?	___ Yes	_X_ No

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified?	___ Yes	_X_ No
Significant deficiency(ies) identified?	___ Yes	_X_ None reported

Type of auditor’s report issued on compliance for major programs: Unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR-200.516(a)?

	___ Yes	_X_ No
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Identification of major programs:

<u>Name of federal program</u>	<u>CDFA Number</u>
<i>U.S Department of Health&amp; Human Services:</i> Head Start	93.600
<i>Pass Through - Illinois Department of Commerce and Economic Development</i> Low Income Home Energy Assistance Program	93.568
Weatherization Assistance for Low-Income Persons	93.568

Dollar threshold used to distinguish between Type A and Type B Programs: \$750,000

Auditee qualified as low risk? \_\_\_ Yes \_X\_ No

Section II – Federal Award Findings and Questioned Costs

There no findings and no questioned costs for Federal Awards for the year ending December 31, 2016. There were there two findings and no questioned costs for the prior fiscal year. All prior year findings were corrected within the current fiscal year.

**COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.**  
**Lincoln, Illinois**  
**Corrective Action Plan**  
**Year Ended December 31, 2016**

Finding: Cost sharing or matching (2015-001)

CFDA Number and Title: 93.600 Head Start  
Federal Grantor Name: U.S. Department of Health and Human Services  
Federal Award/Contract Number: 05CH8463-01  
Pass Through Entity: NA  
Grant Period: 4/1/2015 to 3/31/2016

Condition: The Agency did not have adequate internal controls to ensure compliance with federal matching requirements. Compliance for the Head Start Program provide that the Agency obtain a 25% of federal funds spent be locally matched.

Corrective Action Plan:

The Agency has implemented controls that provide for the timely recording of non-federal matching funds as the amounts are received and recorded in the *Child Plus* program. As of December 31, 2015 the Child Plus program, which provides an accounting of the non-federal in-kind matching showed sufficient in-kind match that was required for the program expenditures but the information was not timely recorded in the Agency financial statements. The Head Start Program did not end until March 31, 2016, and the recording of in-kind matching was implemented prior to the program year end and the Agency was in compliance at that date.

The management and board of directors have reviewed the policies and procedures for the recording of the requirements for non-federal match. Policies have been implemented whereby non-federal matching would be recorded on a monthly basis. The accounting procedures will be the responsibility of the fiscal manager and are to be implemented immediately.

Finding: Davis Bacon (2015-002)

CFDA Number and Title: 93.600 Head Start, 93.569 Community Services Block Grant  
Federal Grantor Name and Pass through Entity:  
U.S. Department of Health and Human Services;  
Direct funding; Head Start  
Pass through Illinois Department of Commerce and Economic Opportunity; Community Services Block Grant

Condition: Community Action Partnership of Central Illinois, Inc. is required to comply with the requirements of the Davis-Bacon Act that are applicable to the construction work financed with a federal grant. The Act requires that the Agency obtain and review certified payroll from construction contractors, for applicable projects, to ensure that the prevailing wage rates are being paid to individuals on the job site.

Corrective Action Plan:

Community Action Partnership for Central Illinois has implemented a policy whereby all contractors have been advised that they must comply with the terms of the Davis-Bacon Act when performing services or related construction projects. The Operation Director and the Fiscal Officer has attended training sessions that outline the requirements to comply with Davis-Bacon. The Agency has also implemented a policy whereby information regarding the requirements of the Davis-Bacon Act will be included on all requests for proposals and sealed bids that the contractor must comply with the Davis- Bacon Act in order to provide services in the future.

As of January 1, 2016 the following has been included in the Agency's fiscal policies and will be the responsibility of the Operations Director and the Fiscal Officer. "When required by Federal program legislation, all construction providers that accrue up to or more than \$2,000 in billing in a fiscal year shall provide all documents required for compliance with the Davis-Bacon Act and as supplemented by Department of Labor regulations. Community Action Partnership of Central Illinois, Inc. will maintain an approved list of vendors that have placed on file their required tax forms and concede to abiding by the federal guidelines, including the requirement of providing their payroll information as required".

**COMMUNITY ACTION PARTNERSHIP OF CENTRAL ILLINOIS, INC.**  
**Lincoln, Illinois**  
**Corrective Action Plan**  
**Year Ended December 31, 2016**

Corrective Action Plan - continued

Below are persons responsible for the Davis-Bacon are:

Ryne Komnick, Operations Director  
1800 Fifth St.  
Lincoln, IL 62656

(217) 732-2159

Kathy Inman, Fiscal Officer  
1800 Fifth St.  
Lincoln, IL 62656

(217) 732-2159

Below are the persons responsible for the Federal Matching Requirements are:

Jenifer DeWeese Head Start Director  
1800 Fifth St.  
Lincoln, IL 62656

(217) 732-2159

Kathy Inman, Fiscal Officer  
1800 Fifth St.  
Lincoln, IL 62656

(217) 732-2159

**SUPPLEMENTAL INFORMATION**

***Statement of Program Activity***

**Community Action Partnership of Central Illinois, Inc.**  
**Lincoln, Illinois**  
**(A Not-For-Profit Organization)**

**Statement of Program Activity**  
**For the Year Ended December 31, 2016**

	Leave Account	Kitchen Fund	Payroll Fund	Corporate Non Federal	Revolving Loan Program	Community Services Block Grant 15231011	Community Services Block Grant 16231011	Foster Grandparents Program
<b>Public support and revenue</b>								
Grants-Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,907	\$ 241,171	\$ 318,250
Grants-State				17,782				11,426
Grants-Other								
Local funds		135,935						30
Program income		50						21,554
Contributions								
Fund raising								
Rents	30				3,103			
Interest	148		35	69,958				
Miscellaneous	178	135,985	35	244,028	3,103	14,907	241,171	351,260
<b>Total Public Support and Revenue</b>								
<b>Expenditures:</b>								
<b>Program Services</b>								
Personal/contractual		52,428		37,447		(5,829)	125,329	67,360
Travel		0		456		0	1,053	135
Supplies		3,243		3,631		2,438	5,069	800
Contractual		778		4,590		437	2,037	228
Other		68,904		25,526	55	1,306	47,512	17,884
Materials/client payment				21,434		20,376	5,432	189,994
In-Kind				13,717				21,554
<b>Total Program Services</b>								
		125,353		106,801	55	18,728	186,432	297,955
<b>Supporting Services</b>								
Personal/contractual						(967)	36,457	26,037
Travel							348	119
Supplies						(5)	933	1,225
Contractual			3	10,678			6,937	8,197
Other				31,238			11,531	15,577
Depreciation				42,206		(972)	56,206	51,155
<b>Total Supporting Services</b>								
		125,353	3	149,007	55	17,756	242,638	349,110
<b>Total Expenditures</b>								
	178	10,632	32	95,021	3,048	(2,849)	(1,467)	2,150
<b>Revenue over Expenditures</b>								
Transfers				(92,165)		9,092		
<b>Changes in Net Assets</b>								
	\$ 178	\$ 10,632	\$ 32	\$ 2,856	\$ 3,048	\$ 6,243	\$ (1,467)	\$ 2,150

**Community Action Partnership of Central Illinois, Inc.**  
**Lincoln, Illinois**  
**(A Not-For-Profit Organization)**

**Statement of Program Activity**  
**For the Year Ended December 31, 2016**

	Homeless Prevention	Counseling Grant	Senior Nutrition Program N 17-17	Senior Nutrition Program N 17-16	Senior Transportation Program	2016 Head Start Program 05CH8463-02	2014 Head Start Program 05CH8463-01	Home Energy Assistance Program SSEA 16254011
<b>Public support and revenue</b>								
Grants-Federal	\$ -	-	\$ 58,557	\$ 90,544	\$ -	\$ 2,468,652	\$ 652,778	\$ -
Grants-State	40,159	5,000	5,000	60,753	-	150	360,151	297,408
Grants-Other			7,578	40,000				
Local funds			13,098	30,453		636,481		
Program income				43,555				
Contributions								
Fund raising								
Rents								
Interest								
Miscellaneous								
<b>Total Public Support and Revenue</b>	<b>40,159</b>	<b>5,000</b>	<b>84,233</b>	<b>265,305</b>	<b>-</b>	<b>3,120,050</b>	<b>1,012,929</b>	<b>297,408</b>
<b>Expenditures:</b>								
<b>Program Services</b>								
Personal/contractual	5,354		24,395	65,985	(253)	1,575,253	406,607	3,406
Travel			202	1,083		11,278	(1,013)	241
Supplies			1,624	8,364		34,693	5,154	14
Contractual			195	13		65,915	19,685	12
Other			27,908	96,995	796	536,718	225,612	107
Materials/client payment	21,182			28				282,230
In-Kind			13,098	43,555		636,481	360,151	
<b>Total Program Services</b>	<b>26,536</b>	<b>-</b>	<b>67,422</b>	<b>216,023</b>	<b>543</b>	<b>2,860,338</b>	<b>1,016,196</b>	<b>286,010</b>
<b>Supporting Services</b>								
Personal/contractual			9,440	27,263	3	205,939	46,997	3,900
Travel			46	117		1,545	2,593	159
Supplies			424	678		3,575	(1,611)	24
Contractual			4,485	6,289		25,999	(1,253)	137
Other			6,633	11,656		53,915	(52,187)	38
Depreciation								
<b>Total Supporting Services</b>	<b>-</b>	<b>-</b>	<b>21,028</b>	<b>46,003</b>	<b>3</b>	<b>290,973</b>	<b>(5,461)</b>	<b>4,258</b>
<b>Total Expenditures</b>	<b>26,536</b>	<b>-</b>	<b>88,450</b>	<b>262,026</b>	<b>546</b>	<b>3,151,311</b>	<b>1,010,735</b>	<b>290,268</b>
<b>Revenue over Expenditures</b>	<b>13,623</b>	<b>5,000</b>	<b>(4,217)</b>	<b>3,279</b>	<b>(546)</b>	<b>(31,261)</b>	<b>2,194</b>	<b>7,140</b>
Transfers							83,021	
<b>Changes in Net Assets</b>	<b>\$ 13,623</b>	<b>\$ 5,000</b>	<b>\$ (4,217)</b>	<b>\$ 3,279</b>	<b>\$ (546)</b>	<b>\$ (31,261)</b>	<b>\$ 85,215</b>	<b>\$ 7,140</b>

**Community Action Partnership of Central Illinois, Inc.**  
**Lincoln, Illinois**  
**(A Not-For-Profit Organization)**

**Statement of Program Activity**  
**For the Year Ended December 31, 2016**

	Home Energy Assistance Program SSEA 15254011	Low Income Home Energy Assistance Program 15224011	Home Weatherization Assistance Program State 16251011	Home Weatherization Assistance Program State 17251011	Home Weatherization Assistance Program DOE 13404011	Home Weatherization Assistance Program DOE 13403011	Home Weatherization Assistance Program HHS 15221011
<b>Public support and revenue</b>							
Grants-Federal	\$ -	\$ 3,569	\$ -	\$ -	\$ 28,281	\$ 73,018	\$ 171,875
Grants-State	638,625		53,510	2,132			
Grants-Other							
Local funds							
Program income							
Contributions							
Fund raising							
Rents							
Interest							
Miscellaneous							
<b>Total Public Support and Revenue</b>	<b>638,625</b>	<b>478,516</b>	<b>53,510</b>	<b>2,132</b>	<b>28,281</b>	<b>73,018</b>	<b>171,875</b>
<b>Expenditures:</b>							
<b>Program Services</b>							
Personal/contractual	22,040	23,829	(1,286)	430	14,999	13,991	2,805
Travel	3,452	566	1	30	88	1	1
Supplies	269	1,949	(1,046)	6	5		
Contractual	8	84	10,496	5	30	9,159	29,547
Other	2,245	8,870	281	12	5,410	1,694	18
Materials/client payment	574,698	408,357	41,998			37,042	134,393
In-Kind							
<b>Total Program Services</b>	<b>602,712</b>	<b>443,655</b>	<b>51,209</b>	<b>483</b>	<b>20,532</b>	<b>61,887</b>	<b>166,764</b>
<b>Supporting Services</b>							
Personal/contractual	34,932	10,635	1,604	1,461	6,398	6,076	418
Travel	168	668	63	60	245	167	140
Supplies	2	1,337	1	9	154	97	97
Contractual		7,894	526	117	516	2,701	4,011
Other	1,497	10,937	425	15	945	1,510	39
Depreciation							
<b>Total Supporting Services</b>	<b>36,599</b>	<b>31,471</b>	<b>2,194</b>	<b>1,662</b>	<b>8,258</b>	<b>10,551</b>	<b>4,705</b>
<b>Total Expenditures</b>	<b>639,311</b>	<b>475,126</b>	<b>53,403</b>	<b>2,145</b>	<b>28,790</b>	<b>72,438</b>	<b>171,469</b>
<b>Revenue over Expenditures</b>	<b>(686)</b>	<b>3,390</b>	<b>107</b>	<b>(13)</b>	<b>(509)</b>	<b>580</b>	<b>406</b>
Transfers							
<b>Changes in Net Assets</b>	<b>(686)</b>	<b>3,390</b>	<b>107</b>	<b>(13)</b>	<b>(509)</b>	<b>580</b>	<b>406</b>

**Community Action Partnership of Central Illinois, Inc.**  
**Lincoln, Illinois**  
**(A Not-For-Profit Organization)**

**Statement of Program Activity**  
**For the Year Ended December 31, 2016**

	Home Weatherization Assistance Program HHS 16221011	Logan Mason Transportation Program	PIPP Program	Ameren Program	Strengthening Working Families	Total	Restricted Funds	Unrestricted Funds
<b>Public support and revenue</b>	\$ 7,864	\$ 24,204	\$ -	\$ -	\$ -	\$ 4,632,186	\$ 4,632,186	\$ -
Grants-Federal						1,043,260	1,043,260	
Grants-State						142,914	125,132	17,782
Grants-Other		24,379		35,000		55,350	55,350	
Local funds		10,350				709,599	539,240	170,359
Program income		501,029				1,134,677	1,076,370	58,307
Contributions		1,531				35,561		35,561
Fund raising						27,653		27,653
Rents						3,526		3,526
Interest			2,159			87,067	16,926	70,141
Miscellaneous			2,159			7,871,793	7,488,464	383,329
<b>Total Public Support and Revenue</b>	<b>7,864</b>	<b>561,493</b>	<b>2,159</b>	<b>35,000</b>	<b>-</b>	<b>7,871,793</b>	<b>7,488,464</b>	<b>383,329</b>

<b>Expenditures:</b>								
<b>Program Services</b>								
Personal/contractual	1,108	203,600				2,639,287	2,549,412	89,875
Travel	30	640				18,244	17,788	456
Supplies	6	6,151				72,370	65,496	6,874
Contractual	5	2,469				145,415	140,047	5,368
Other	106	161,894		18,410	161	1,230,014	1,135,584	94,430
Materials/client payment						1,758,286	1,736,852	21,434
In-Kind		1,531				1,090,087	1,076,370	21,098
<b>Total Program Services</b>	<b>1,255</b>	<b>376,285</b>	<b>-</b>	<b>18,410</b>	<b>161</b>	<b>6,953,703</b>	<b>6,721,549</b>	<b>239,535</b>

<b>Supporting Services</b>								
Personal/contractual	4,936	130,307				551,875	551,875	
Travel	183	1,444				8,065	8,065	
Supplies	153	1,845				9,495	9,495	
Contractual	516	11,443				79,082	78,792	290
Other	858	20,142				94,212	83,531	10,681
Depreciation						31,238		31,238
<b>Total Supporting Services</b>	<b>6,646</b>	<b>165,181</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>773,967</b>	<b>731,758</b>	<b>42,209</b>
<b>Total Expenditures</b>	<b>7,901</b>	<b>541,466</b>	<b>-</b>	<b>18,410</b>	<b>161</b>	<b>7,727,670</b>	<b>7,453,307</b>	<b>281,744</b>

<b>Revenue over Expenditures</b>	<b>(37)</b>	<b>20,027</b>	<b>2,159</b>	<b>16,590</b>	<b>(161)</b>	<b>144,123</b>	<b>35,157</b>	<b>101,585</b>
Transfers			52				92,165	(92,165)
<b>Changes in Net Assets</b>	<b>(37)</b>	<b>20,027</b>	<b>2,211</b>	<b>16,590</b>	<b>(161)</b>	<b>\$ 144,123</b>	<b>\$ 127,322</b>	<b>\$ 9,420</b>