

IMPACT
Community Action
Columbus, Ohio

Financial Statements
For the Years Ended December 31, 2016 and 2015

IMPACT COMMUNITY ACTION

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
IMPACT Community Action
Columbus, Ohio

Report on the Financial Statements

We have audited the accompanying financial statements of IMPACT Community Action (a nonprofit organization), which comprise the statements of financial position as of December 31, 2016 and 2015, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 audits 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.



**INDEPENDENT AUDITORS' REPORT
(Continued)**

Opinion

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

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 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 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 April 18, 2017, on our consideration of IMPACT Community Action's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the IMPACT Community Action's internal control over financial reporting and compliance.

Hemphill Wright & Associates, Inc.

Westerville, Ohio

April 18, 2017

IMPACT Community Action
Statements of Financial Position
December 31, 2016 and 2015

	2016	2015
ASSETS		
Current Assets		
Cash	\$ 1,759,262	\$ 1,644,838
Government Contributions Receivable (Note 3)	1,017,124	1,402,225
Materials Inventory	36,606	37,557
Other Current Assets	195,276	28,649
Total Current Assets	3,008,268	3,113,269
Property and Equipment		
Equipment and Vehicles, Net (Note 4)	51,943	78,517
TOTAL ASSETS	\$ 3,060,211	\$ 3,191,786
 LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable	\$ 216,052	\$ 325,521
Accrued Vacation and Salaries	133,825	138,480
Refundable Advances (Note 6)	278,945	513,777
Deferred Revenue	-	180,370
Total Current Liabilities	628,822	1,158,148
TOTAL LIABILITIES	628,822	1,158,148
 NET ASSETS		
Total Unrestricted	2,431,389	2,033,638
Temporarily Restricted	-	-
TOTAL NET ASSETS	2,431,389	2,033,638
 TOTAL LIABILITIES AND NET ASSETS	\$ 3,060,211	\$ 3,191,786

See Accompanying Notes to Financial Statements

IMPACT Community Action
Statements of Activities
For the Year Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
REVENUE		
Federal Grants	\$ 5,144,901	\$ 5,535,430
Other Grants		
City of Columbus	94,120	125,477
AEP HWAP Low-Income Program	1,501,569	1,105,516
Other Contributions	187,012	229,707
Interest Income	564	671
TOTAL REVENUE	<u>6,928,166</u>	<u>6,996,801</u>
 EXPENSES		
Program Expenses		
CSBG	2,443,785	2,751,441
HEAP	1,204,633	1,118,221
HWAP	988,901	1,361,836
DOL	-	250,173
HUD	-	117,930
Other Programs	1,655,410	913,413
Total Programs	<u>6,292,729</u>	<u>6,513,014</u>
Administrative & General	237,686	137,327
Total Expense	<u>6,530,415</u>	<u>6,650,341</u>
 Change in Net Assets	397,751	346,460
 Net Assets at Beginning of Year	<u>2,033,638</u>	<u>1,687,178</u>
 Net Assets at End of Year	<u><u>\$ 2,431,389</u></u>	<u><u>\$ 2,033,638</u></u>

See Accompanying Notes to Financial Statements

IMPACT Community Action
Statement of Functional Expenses
For the Year Ended December 31, 2016

	<u>CSBG</u>	<u>HEAP</u>	<u>HWAP</u>	<u>Other Federal Programs</u>	<u>Non-Federal Programs</u>	<u>Total Programs</u>	<u>Administrative & General</u>	<u>Total</u>
Expenses								
Personnel	\$ 1,545,403	\$ 965,123	\$ 609,447	\$ 421,920	\$ 243,439	\$ 3,785,332	\$ 66,056	\$ 3,851,388
Contractual	211,426	60,264	71,597	11,835	61,059	416,181	43,229	459,410
Travel	21,606	123	672	2,468	3,432	28,301	328	28,629
Space Costs	195,929	93,009	85,092	28,490	21,616	424,136	1,359	425,495
Supplies	49,380	20,330	3,985	13,800	14,526	102,021	848	102,869
Equipment Lease/Purchase	(20,609)	4,489	5,841	1,885	2,091	(6,303)	-	(6,303)
Depreciation Expense	-	-	-	-	-	-	32,562	32,562
Materials	-	-	151,751	-	690,537	842,288	-	842,288
Client Assistance	279,279	-	-	34,181	45,619	359,079	1,397	360,476
Board Expenses	7,755	-	-	-	-	7,755	651	8,406
Training & Technical Assistance	24,930	492	2,979	-	21,693	50,094	4,500	54,594
Special Events / Marketing	6,273	22,581	-	2,370	679	31,903	57,156	89,059
Printing	1,836	2,235	-	252	156	4,479	-	4,479
Uniforms	451	275	5,383	-	-	6,109	-	6,109
Telephone Expense	20,925	11,195	7,900	2,165	4,745	46,930	-	46,930
Vehicle Expense	3,705	-	23,096	-	9,660	36,461	48	36,509
Other	95,496	24,517	21,158	9,578	7,213	157,962	29,552	187,514
TOTAL EXPENSES	<u>\$ 2,443,785</u>	<u>\$ 1,204,633</u>	<u>\$ 988,901</u>	<u>\$ 528,944</u>	<u>\$ 1,126,465</u>	<u>\$ 6,292,729</u>	<u>\$ 237,686</u>	<u>\$ 6,530,415</u>

See Accompanying Notes to Financial Statements

IMPACT Community Action
Statement of Functional Expenses
For the Year Ended December 31, 2015

	<u>CSBG</u>	<u>HEAP</u>	<u>HWAP</u>	<u>DOL</u>	<u>HUD</u>	<u>Non-Federal Programs</u>	<u>Total Programs</u>	<u>Administrative & General</u>	<u>Total</u>
Expenses									
Personnel	\$ 1,409,867	\$ 857,470	\$ 883,416	\$ 224,125	\$ 102,306	330,202	\$ 3,807,386	\$ 29,709	\$ 3,837,095
Contractual	394,114	58,357	61,088	2,195	2,988	35,701	554,443	200	554,643
Travel	17,373	1,001	4,755	815	402	3,844	28,190	(28)	28,162
Space Costs	174,760	90,646	85,609	6,075	5,981	25,792	388,863	6,723	395,586
Supplies	35,605	26,470	7,309	2,863	1,710	12,735	86,692	1,401	88,093
Equipment Lease/Purchase	155,641	22,276	10,385	533	310	1,000	190,145	912	191,057
Depreciation Expense	-	-	-	-	-	-	-	24,423	24,423
Materials	-	-	217,770	-	-	457,029	674,799	-	674,799
Client Assistance	382,727	-	-	8,018	-	27,625	418,370	704	419,074
Board Expenses	2,047	-	-	-	-	-	2,047	-	2,047
Training & Technical Assistance	27,211	3,551	5,754	79	-	2,626	39,221	-	39,221
Special Events / Marketing	5,285	-	-	-	-	-	5,285	48,004	53,289
Printing	3,240	2,200	466	144	151	9	6,210	-	6,210
Uniforms	742	547	6,103	-	-	64	7,456	-	7,456
Telephone Expense	23,892	13,982	9,319	2,124	1,727	5,545	56,589	-	56,589
Vehicle Expense	2,112	10	15,505	-	-	1,960	19,587	57	19,644
Program Income Expenditures	27,078	6,992	20,867	-	-	-	54,937	-	54,937
Other	89,747	34,719	33,490	3,202	2,355	9,281	172,794	25,222	198,016
TOTAL EXPENSES	<u>\$ 2,751,441</u>	<u>\$ 1,118,221</u>	<u>\$ 1,361,836</u>	<u>\$ 250,173</u>	<u>\$ 117,930</u>	<u>\$ 913,413</u>	<u>\$ 6,513,014</u>	<u>137,327</u>	<u>\$ 6,650,341</u>

See Accompanying Notes to Financial Statements

IMPACT Community Action
Statement of Cash Flow
For the Years Ended December 31, 2016 and 2015

	2016	2015
Change in Net Assets	\$ 397,751	\$ 346,460
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used in) Operating Activities		
Depreciation Expense	32,562	24,423
Changes in Assets:		
(Increase) in Government Contributions Receivable	385,101	(289,667)
Decrease in Materials Inventory	951	(1,546)
(Increase) Decrease in Other Current Assets	(166,627)	(11,149)
Changes in Liabilities:		
Increase (Decrease) in Accounts Payable	(109,469)	113,889
(Decrease) in Accrued Vacation and Salaries	(4,655)	16,111
Increase in Refundable Advances	(234,832)	(4,116)
Increase (Decrease) in Deferred Revenue	(180,370)	(311,201)
Net Cash Provided By Operating Activities	120,412	(116,796)
Cash Flows from Investing Activities		
Purchase of Equipment and Vehicles	(5,988)	(21,274)
Net Cash Used in Investing Activities	(5,988)	(21,274)
Net Increase in Cash	114,424	(138,070)
Cash at Beginning of Year	1,644,838	1,782,908
Cash at End of Year	\$ 1,759,262	\$ 1,644,838

See Accompanying Notes to Financial Statements

IMPACT Community Action
Notes to the Financial Statements
For the Years Ended December 31, 2016 and 2015

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Name and Mission of Agency

On June 20, 2008, the Agency's name changed from Columbus Franklin County Community Action Agency to IMPACT Community Action ("IMPACT") through an amendment to the Articles of Incorporation filed with the Secretary of State. Accordingly, the name was also changed with the Internal Revenue Service. IMPACT Community Action is a nonprofit organization whose mission is to reduce poverty by providing hope-inspiring help and real opportunities for self-sufficiency. IMPACT's programs and activities are supported primarily through funding received from the Ohio Development Services Agency and the City of Columbus.

Basis of Accounting

The Organization uses the accrual basis of accounting.

Financial Statement Presentation

The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. There were no temporarily restricted or permanently restricted net assets at December 31, 2016.

Equipment and Vehicles

In accordance with grant award budgets approved by funding sources, equipment purchased with grant-awarded funds is charged to expenses in the period of purchase. As a result, the equipment expenses reflected in the statement of activities include the cost of equipment purchased or leased during the year. However, for GAAP reporting purposes, the cumulative cost of equipment purchased with grant funds has been reflected as an asset and corresponding valuation amount on the statement of financial position.

The equipment and vehicles acquired is owned by IMPACT Community Action while used in the program for which it was purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the equipment purchased with grant funds and, therefore, its disposition, as well as the ownership of any proceeds there from, is subject to funding source regulations.

Equipment purchased is recorded at cost, less accumulated depreciation. Depreciation of equipment is computed using the straight-line method over the estimated useful lives of the assets. IMPACT Community Action follows the policy of capitalizing all expenditures for purchased equipment of \$3,000 or greater. Expenditures of equipment, which increase the values or extend the useful lives of the respective assets, are capitalized. Routine maintenance and repairs, which do not improve or extend the useful lives of the respective assets, are charged to expenses as incurred.

IMPACT Community Action
Notes to the Financial Statements
For the Years Ended December 31, 2016 and 2015

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventory

Inventory consists of Home Weather Assistance Program (HWAP) materials remaining at December 31, 2016 and 2015 and is priced at the average unit-cost per item remaining in inventory.

Revenue Recognition

Revenues are recognized in the accompanying financial statements as follows:

Grant Revenue - The amount due from various sources is recognized as revenue in the accounting period when the expenses are incurred and the grant funds are earned.

Interest Income - Interest income is recognized in the accounting period when it is earned.

Refundable Advances

Refundable advances represent monies advanced by the funding source for which the organization has not yet performed the contracted services as of December 31, 2016 (See NOTE 6 for additional details).

Deferred Revenues

Deferred revenue represents resources received from service beneficiaries for a particular program or activity that has not taken place as of December 31, 2016.

Accrued Vacation and Salaries

Vacation pay is accrued up to a maximum of two (2) weeks per eligible employee. As vacation time is subsequently paid and/or taken, the books are adjusted to reflect the change in the accumulated vacation liability. As of December 31, 2016 and 2015, the vacation and salary liability for all IMPACT projects was \$133,825 and \$138,480, respectively. These amounts are included on the statement of financial position in the liability line item "Accrued Vacation and Salaries".

Donor Imposed Restrictions

All contributions are to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Organization reports that support as unrestricted.

Income Taxes

IMPACT is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, IMPACT is also exempt from the Ohio Commercial Activities Tax. IMPACT's federal exempt organization tax returns are subject to examination by the Internal Revenue Service, generally for three years after they are filed.

IMPACT Community Action
Notes to the Financial Statements
For the Years Ended December 31, 2016 and 2015

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of 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 certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

Receivable

Government contributions receivable are stated at unpaid balances. It is IMPACT's policy to charge off uncollectible accounts when management determines the receivable will not be collected. The Organization considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

Subsequent Events

Generally accepted accounting principles define subsequent events as events or transactions that occur after the statement of financial position date, but before the financial statements are issued or are available to be issued. Management has evaluated subsequent events through April 18, 2017, the date on which the financial statements were available to be issued.

NOTE 2 - CONCENTRATION OF CREDIT RISK
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IMPACT's funds contained in its cash balance are held in one financial institution. This institution provides insurance coverage up to \$250,000 through the Federal Deposit Insurance Corporation (FDIC) for accounts earning interest. As of December 31, 2016 and 2015, IMPACT's cash balance had been migrated to the Chase Ohio Public Funds, which means that all of its cash balance is protected and insured from risk of loss through US Treasury Bonds pledged by the financial institution.

IMPACT Community Action
Notes to the Financial Statements
For the Years Ended December 31, 2016 and 2015

NOTE 3 - GOVERNMENT CONTRIBUTIONS RECEIVABLE

The government contributions receivable balance consisted of the following as of December 31:

Program	2016	2015
CSBG	\$ 260,254	\$ 753,448
HEAP	104,765	203,853
HWAP	237,701	100,687
City of Columbus	-	4,899
AEP	168,435	190,304
Workforce Development Board of Central Ohio	216,736	148,470
Workforce Investment Corporation	-	564
MCS – TOUCH	23,595	-
OACAA – TANF	2,353	-
CHEE	3,042	-
Ohio Bureau of Employment Services	243	-
TOTAL	\$1,017,124	\$1,402,225

NOTE 4 - EQUIPMENT AND VEHICLES

As discussed above in NOTE 1 to the financial statements, purchased assets are capitalized and depreciated over their useful lives. The funding source holds a reversionary interest in grant-funded assets. Depreciation expense for the years ended December 31, 2016 and 2015 was \$32,562 and \$24,423, respectively. As of December 31, 2016 and 2015, equipment and vehicles owned by IMPACT consisted of the following:

	2016	2015
Equipment and Vehicles	\$1,037,525	\$1,044,768
Less: Accumulated Depreciation	(985,582)	(966,251)
NET BOOK VALUE	\$ 51,943	\$ 78,517

NOTE 5 - CONTINGENCY

The grant programs of IMPACT are subject to an audit by agents of the granting authorities, which is to ensure compliance with conditions precedent to the granting of funds. Revenues generated by the grant programs may be disallowed in subsequent periods as a result of these audits.

IMPACT Community Action
Notes to the Financial Statements
For the Years Ended December 31, 2016 and 2015

NOTE 6 - REFUNDABLE ADVANCES

Refundable advances are discussed above in NOTE 1 to the financial statements. The refundable advances balance consisted of the following as of December 31:

<u>Program</u>	<u>2016</u>	<u>2015</u>
HEAP	\$ 239,638	\$ 231,678
HWAP	20,782	202,953
Chase - Workforce Development	-	79,146
City of Grant	860	-
REACH	17,367	-
DOL	298	-
TOTAL	\$ 278,945	\$ 513,777

NOTE 7 - PENSION PLAN

IMPACT sponsors a 403(b) defined contribution pension plan. Employees are eligible to participate in the plan if they are at least 21 years old. IMPACT has agreed to contribute 1% of the base salary of each eligible employee, plus up to an additional 4% of each employee's contribution, after they have completed one year and 1,000 hours of service. The contributions made by IMPACT to the pension plan for the years ended December 31, 2016 and 2015 were \$65,840 and \$63,387, respectively. The employees' contribution rate is limited only to the statutorily permissible maximum.

Vesting of employees' benefits for the 403(b) defined contribution pension plan is as follows:

<u>Years of Continuous Service</u>	<u>Vested Interest</u>
After 1 Year	34%
After 2 Years	67%
After 3 Years	100%

NOTE 8 - COST ALLOCATION

IMPACT allocates joint costs to benefiting programs using various allocation methods depending on the type of joint cost being allocated. Joint costs are those costs incurred for the common benefit of all of IMPACT's programs, but which cannot be readily identified with a final cost objective. IMPACT's joint cost and cost allocation methods are as follows:

Personnel

IMPACT's administrative and financial personnel (Chief Executive Officer, Chief Operating Officer, Executive Administrator, Human Resources Director, Chief Financial Officer, Administrative Assistant, HR Manager) salaries are allocated based on the results of periodic task analysis designed to track the time spent on various programs administered by IMPACT. All time incurred by IMPACT's administrative and financial personnel, that can be specifically identified to a particular program, is charged to that program.

**IMPACT Community Action
Notes to the Financial Statements
For the Years Ended December 31, 2016 and 2015**

NOTE 8 - COST ALLOCATION (Continued)

Building

Space costs (maintenance costs, rent, repairs, etc.) are allocated based on the number of square feet of space each program occupies. All space costs charged to the Ohio Development Services Agency (ODSA) programs are allocated in accordance with cost principles approved by the ODSA. Space costs charged to IMPACT's other programs are made in compliance with OMB Uniform Grant Guidance.

Program Costs

Direct program costs (supplies, phone, equipment, customer program costs, etc.) are charged based on the amounts that are approved by the individual funding sources on the annual program budgets.

Insurance

Insurance costs are allocated to the respective benefiting programs depending on the specific equipment, space, or people covered by the insurance.

Phone

Phone costs are allocated based on the number of telephone lines used by each program. Cellular phone costs are allocated based upon the allocation of the personnel who utilize them.

NOTE 9 - OPERATING LEASES

IMPACT leases office space for its primary office and for its HWAP program. In addition, IMPACT leases various equipment for use in its operations. The total rent expense under the various operating leases for the years ended December 31, 2016 and 2015 was \$364,300 and \$323,775, respectively.

The future minimum lease payments due under these various operating leases with initial or remaining years' terms of one year or more are as follows:

For the year ending	Amount
December 31,	
2017	\$ 369,375
2018	147,500
TOTAL	\$ 516,875

The lease for the building on Bryden Road expires on May 31, 2018, and is \$29,500 monthly. The Alum Creek Drive warehouse will be relocating in 2017 and the agency is currently in lease negotiations for the new facility at a monthly lease amount of \$5,000. A new copier operating lease was signed on November 28, 2016. The monthly cost is \$125 for twelve months, and is on a month-to-month basis thereafter.

**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***

To the Board of Directors of
IMPACT Community Action
Columbus, Ohio

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of IMPACT Community Action (a nonprofit organization), which comprise the statement of financial position as of December 31, 2016, and the related statement of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 18, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered IMPACT Community Action'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 IMPACT Community Action's internal control. Accordingly, we do not express an opinion on the effectiveness of the IMPACT Community Action's internal control.

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

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



**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*
(Continued)**

Compliance and Other Matters

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

Purpose of this Report

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

Hemphill Wright & Associates, Inc.

Westerville, Ohio
April 18, 2017



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
IMPACT Community Action
Columbus, Ohio

Report on Compliance for Each Major Federal Program

We have audited IMPACT Community Action'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 IMPACT Community Action's major federal programs for the year ended December 31, 2016. IMPACT Community Action'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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of IMPACT Community Action'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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative 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 IMPACT Community Action'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 IMPACT Community Action's compliance.

Opinion on Each Major Federal Program

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

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE-continued

Report on Internal Control over Compliance

Management of IMPACT Community Action 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 IMPACT Community Action’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the 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 IMPACT Community Action’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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hemphill Wright & Associates, Inc.

Westerville, Ohio
April 18, 2017



**IMPACT Community Action
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass-Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
CSBG Cluster			
<u>Department of Health & Human Services Passed Through Programs</u>			
Passed through Ohio Development Services Agency			
CSBG	1415-23	93.569	\$ (6,012)
CSBG	1617-23	93.569	2,445,502
CSBG - T&TA (Note 3)	15-503	93.569	4,296
<i>Total Community Services Block Grant</i>			<u>2,443,786</u>
<i>Total Passed through Ohio Development Services Agency</i>			<u>2,443,786</u>
<i>Total Department of Health and Human Services Pass-Through Programs</i>			<u>2,443,786</u>
<i>Total Department of Health and Human Services</i>			<u>2,443,786</u>
Total CSBG Cluster			<u>2,443,786</u>
Other Programs			
<u>Department of Energy Passed Through Programs</u>			
Passed through Ohio Development Services Agency			
Weatherization Assistance for Low-Income Persons	DOE 15-145	81.042	17,384
Weatherization Assistance for Low-Income Persons	DOE 16-145	81.042	157,013
<i>Total Weatherization Assistance for Low-Income Persons</i>			<u>174,397</u>
<i>Total Passed through Ohio Development Services Agency</i>			<u>174,397</u>
<i>Total Department of Energy Pass-Through Programs</i>			<u>174,397</u>
<i>Total Department of Energy</i>			<u>174,397</u>
<u>Department of Health & Human Services Passed Through Programs</u>			
Passed through Ohio Development Services Agency			
Low-Income Home Energy Assistance (HEAP)	15-HA-122	93.568	817,016
Low-Income Home Energy Assistance (HEAP)	16-HA-122	93.568	387,617
Low-Income Home Energy Assistance (Weatherization)	HHS 15-145	93.568	697,430
Low-Income Home Energy Assistance (Weatherization)	HHS 16-145	93.568	117,074
<i>Total Low-Income Home Energy Assistance</i>			<u>2,019,137</u>
<i>Total Passed through Ohio Development Services Agency</i>			<u>2,019,137</u>
<u>Department of Health & Human Services Passed Through Programs</u>			
Passed through Ohio Association of Community Action Agencies			
Temporary Assistance for Needy Families (TANF)		93.558	8,366
<i>Total Temporary Assistance for Needy Families</i>			<u>8,366</u>
<i>Total Passed through Ohio Association of Community Action Agencies</i>			<u>8,366</u>
<i>Total Department of Health and Human Services Pass-Through Programs</i>			<u>8,366</u>
<i>Total Department of Health and Human Services</i>			<u>8,366</u>
<u>Department of Health & Human Services Passed Through Programs</u>			
Passed through Workforce Development Board of Central Ohio			
Temporary Assistance for Needy Families (TANF)	16TN1A1115	93.558	79,357
<i>Total Temporary Assistance for Needy Families</i>			<u>79,357</u>
<i>Total Passed through Workforce Development Board of Central Ohio</i>			<u>79,357</u>
<i>Total Department of Health and Human Services Pass-Through Programs</i>			<u>2,106,860</u>
<i>Total Department of Health and Human Services</i>			<u>2,106,860</u>
<u>Department of Labor Passed Through Programs</u>			
Passed through Workforce Development Board of Central Ohio			
WIOA Out of School Youth	15YO1A1115	17.259	179,215
WIOA Out of School Youth	16YO1A6173	17.259	70,731
WIOA Out of School Youth	16YO1B6173	17.259	132,139
<i>Total WIOA Out of School Youth & WIA Adult and Dislocated Workers Services</i>			<u>382,085</u>
<i>Total Passed through Central Ohio Workforce Investment Corporation</i>			<u>382,085</u>
<u>Department of Labor Passed Through Programs</u>			
Passed through Metropolitan Community Services - T.O.U.C.H.			
Training to Work 3 - Adult Re-Entry		17.270	59,136
<i>Total Training to Work 3 - Adult Re-Entry</i>			<u>59,136</u>
<i>Total Passed through Metropolitan Community Services - T.O.U.C.H.</i>			<u>59,136</u>
<i>Total Department of Labor Pass-Through Programs</i>			<u>441,221</u>
<i>Total Department of Labor</i>			<u>441,221</u>
Total Other Programs			<u>2,722,478</u>
Total Expenditures of Federal Awards			<u>\$ 5,166,264</u>

IMPACT Community Action
Note to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of IMPACT Community Action under programs of the federal government for the year ended December 31, 2016. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirement for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of IMPACT Community Action, it is not intended to and does not present the financial position, changes in net assets or cash flows of IMPACT Community Action.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirement for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

NOTE 3 - PAYMENTS TO SUBRECIPIENTS

IMPACT Community Action had one subrecipient, The Breathing Association, to which it paid \$4,296 for the operation of a Mobile Medical Unit during 2016. These payments were included in the schedule of federal expenditures of federal awards under grant 15-503 (CSBG T&TA), CFDA Number 93.569.

**IMPACT Community Action
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2016**

Section I — Summary of Auditors' Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
• Material weakness(es) identified?	_____ Yes	<u> X </u> no
• Significant deficiency(ies) identified?	_____ Yes	<u> X </u> none reported
Noncompliance material to financial statements noted?	_____ Yes	<u> X </u> no

Federal Awards

Internal control over major programs:		
• Material weakness(es) identified?	_____ yes	<u> X </u> no
• Significant deficiency(ies) identified?	_____ yes	<u> X </u> none reported

Type of auditor's report issued on compliance for major programs:	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	_____ yes	<u> X </u> no
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Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
93.568	Low-Income Home Energy Assistance
17.259	WIA/WIOA Youth Activities

Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000
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Auditee qualified as low-risk auditee?	<u> X </u> yes	_____ no
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**IMPACT Community Action
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2016
(Continued)**

Section II — Financial Statement Findings
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None noted

Section III — Federal Award Findings and Questioned Costs
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None noted

**INDEPENDENT AUDITOR'S REPORT
ON ADDITIONAL INFORMATION**

To the Board of Directors of
IMPACT Community Action
Columbus, Ohio

We have audited the financial statements of IMPACT Community Action as of and for the year ended December 31, 2016, and have issued our report thereon dated April 18, 2017, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The information included in the Supplementary Schedules on pages 23-25 is presented for the 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 not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

Hemphill Wright & Associates, Inc.

Westerville, Ohio
April 18, 2017



IMPACT Community Action
Combining Statement of Activities and Functional Expenditures (By Project)
For the Year Ended December 31, 2016

	39000	38000	30014 AEP	30600	30080	Total	31066	34014	31015	31600	31700
	General	Social Enterprise	Low-Income 4/1/15-12/31/16	CHEE Contract 7/1/16-6/30/17	Bank of America CFED Grant 11/25/13-5/31/15	Unrestricted	CSBG T&TA 1/1/15-12/31/15 15-503	CSBG 1/1/14-12/31/15 1415-23	CSBG 1/1/16-12/31/17 1617-23	HEAP (9/01/15-08/31/16) 15-HA122	HEAP 9/1/16-8/31/17 16-HA-122
REVENUE											
Federal Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,296	\$ (6,012)	\$ 2,438,074	\$ 814,053	\$ 385,228
Interest Revenue	182	-	121	-	-	303	-	-	130	67	13
Other Contributions	76,529	-	1,501,569	3,042	1,351	1,582,491	-	-	7,298	2,574	2,376
TOTAL REVENUE	<u>76,711</u>	<u>-</u>	<u>1,501,690</u>	<u>3,042</u>	<u>1,351</u>	<u>1,582,794</u>	<u>4,296</u>	<u>(6,012)</u>	<u>2,445,502</u>	<u>816,694</u>	<u>387,617</u>
EXPENDITURES											
Personnel	66,055	-	163,093	2,839	1,351	\$ 233,338	56	-	1,545,347	652,977	312,146
Contractual	37,228	6,000	58,023	-	-	101,251	4,240	8,997	198,190	40,708	19,556
Travel	322	7	-	26	-	355	-	48	21,558	106	17
Space Costs	1,359	-	11,723	-	-	13,082	-	132	195,796	62,347	30,662
Supplies	850	-	3,410	108	-	4,368	-	3,146	46,234	14,921	5,409
Equipment Lease / Purchase	-	-	1,173	-	-	1,173	-	(35,311)	14,703	1,823	2,665
Depreciation Expense	25,741	-	-	-	-	25,741	-	-	-	-	-
Materials	-	-	690,537	-	-	690,537	-	-	-	-	-
Client Assistance	1,398	-	-	-	-	1,398	-	21,398	257,881	-	-
Board Expenses	651	-	-	-	-	651	-	90	7,665	-	-
Training & Technical Assistance	-	4,500	-	-	-	4,500	-	-	24,930	447	45
Special Events / Marketing	56,530	627	-	-	-	57,157	-	340	5,932	15,619	6,962
Printing	-	-	156	-	-	156	-	-	1,836	1,743	492
Uniforms	-	-	-	-	-	-	-	-	451	275	-
Telephone Expense	-	-	2,613	63	-	2,676	-	779	20,147	8,398	2,797
Vehicle Expense	48	-	9,661	-	-	9,709	-	-	3,704	-	-
Program Income Expenditures	-	-	-	-	-	-	-	(6,112)	2,250	5,823	-
Other	29,552	(1)	3,712	6	-	33,269	-	481	98,878	11,829	6,866
TOTAL EXPENDITURES	<u>219,734</u>	<u>11,133</u>	<u>944,101</u>	<u>3,042</u>	<u>1,351</u>	<u>1,179,361</u>	<u>4,296</u>	<u>(6,012)</u>	<u>2,445,502</u>	<u>817,016</u>	<u>387,617</u>
Change in Net Assets	(143,023)	(11,133)	557,589	-	-	403,433	-	-	-	(322)	-
Change in Estimates	-	-	-	-	-	-	-	-	-	-	-
Net Assets at Beginning of Year	-	-	-	-	-	-	-	-	-	-	-
Net Assets at End of Year	<u>\$ (143,023)</u>	<u>\$ (11,133)</u>	<u>\$ 557,589</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 403,433</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (322)</u>	<u>\$ -</u>

See Accompanying Independent Auditor's Report on Additional Information

IMPACT Community Action
Combining Statement of Activities and Functional Expenditures (By Project)
For the Year Ended December 31, 2016

	30400 City of Columbus WFD Grant 7/1/15-6/30/16	30401 City of Columbus WFD Grant 7/1/16-6/30/17	30500 OACAA TANF Grant 5/1/16-6/30/17	30021 DOL Training to Work (11/1/15-9/30/16)	30022 DOL Training to Work 10/1/16-10/31/17	31426 HHS (HWAP) 7/1/16-6/30/17 16-145	31425 HHS (HWAP) 7/1/15-6/30/16 15-145	31416 DOE (HWAP) 7/1/16-6/30/17 16-145	31415 DOE (HWAP) 7/1/15-6/30/16 15-145
REVENUE									
Federal Contributions	\$ -	\$ -	\$ 8,366	\$ 41,375	\$ 17,761	\$ 116,628	\$ 688,239	\$ 156,944	\$ 20,869
Interest Revenue	-	-	-	-	-	3	43	-	(21)
Other Contributions	67,320	26,800	-	-	-	443	9,148	69	(3,464)
TOTAL REVENUE	<u>67,320</u>	<u>26,800</u>	<u>8,366</u>	<u>41,375</u>	<u>17,761</u>	<u>117,074</u>	<u>697,430</u>	<u>157,013</u>	<u>17,384</u>
EXPENDITURES									
Personnel	35,486	13,913	416	38,055	15,223	32,656	436,781	132,846	7,164
Contractual	1,639	200	6,000	580	130	12,156	57,018	698	1,725
Travel	1,513	269	-	74	23	-	1	-	671
Space Costs	1,244	1,664	-	413	338	33,101	49,703	2,288	-
Supplies	5,811	2,622	1,950	266	20	1,321	2,359	305	-
Equipment Lease / Purchase	339	133	-	(51)	243	778	5,063	-	-
Depreciation Expense	-	-	-	-	-	-	-	-	-
Materials	-	-	-	-	-	13,823	119,322	18,331	275
Client Assistance	19,394	7,250	-	1,294	1,700	-	-	-	-
Board Expenses	-	-	-	-	-	-	-	-	-
Training & Technical Assistance	194	-	-	-	-	-	-	750	2,229
Special Events / Marketing	179	-	-	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	221	3,626	1,536	-
Telephone Expense	489	296	-	198	34	2,249	5,651	-	-
Vehicle Expense	-	-	-	-	-	8,707	14,267	122	-
Program Income Expenditures	-	-	-	-	-	-	(1,706)	-	-
Other	766	453	-	546	50	12,062	5,345	137	5,320
TOTAL EXPENDITURES	<u>67,054</u>	<u>26,800</u>	<u>8,366</u>	<u>41,375</u>	<u>17,761</u>	<u>117,074</u>	<u>697,430</u>	<u>157,013</u>	<u>17,384</u>
Change in Net Assets	266	-	-	-	-	-	-	-	-
Change in Estimates	-	-	-	-	-	-	-	-	-
Net Assets at Beginning of Year	-	-	-	-	-	-	-	-	-
Net Assets at End of Year	<u>\$ 266</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Accompanying Independent Auditor's Report on Additional Information

IMPACT Community Action
Combining Statement of Activities and Functional Expenditures (By Project)
For the Year Ended December 31, 2016

	30052	30090	30072	30074	30076	30086	Total Temporarily Restricted	Unrestricted	Total Unrestricted & Temporarily Restricted
	Chase Financial Integration 8/26/15-8/25/16	Woodforest Nat. Bank Svcs. Fund	WDBCO REACH 7/1/15-6/30/16	WDBCO SOAR 5/1/16-8/5/16	WDBCO REACH "A" 7/1/16-6/30/17	WDBCO REACH "B" 7/1/16-6/30/17			
REVENUE									
Federal Contributions	\$ -		\$ 182,551	\$ 77,159	\$ 67,231	\$ 132,139	\$ 5,144,901	\$ -	\$ 5,144,901
Interest Revenue	26	-	-	-	-	-	261	303	564
Other Contributions	79,146	5,000	-	-	3,500	-	200,210	1,582,491	1,782,701
TOTAL REVENUE	<u>79,172</u>	<u>5,000</u>	<u>182,551</u>	<u>77,159</u>	<u>70,731</u>	<u>132,139</u>	<u>5,345,372</u>	<u>1,582,794</u>	<u>6,928,166</u>
EXPENDITURES									
Personnel	26,757	-	144,457	66,343	56,862	100,565	3,618,050	233,338	3,851,388
Contractual	1,197	-	3,244	-	826	1,055	358,159	101,251	459,410
Travel	1,623	-	482	1,723	62	104	28,274	355	28,629
Space Costs	6,985	-	5,772	-	2,939	19,029	412,413	13,082	425,495
Supplies	2,574	-	4,795	5,140	543	1,085	98,501	4,368	102,869
Equipment Lease / Purchase	447	-	577	-	340	776	(7,475)	1,173	(6,302)
Depreciation Expense	-	-	-	-	-	-	-	32,562	32,562
Materials	-	-	-	-	-	-	151,751	690,537	842,288
Client Assistance	18,975	-	14,520	6,151	3,353	7,162	359,078	1,398	360,476
Board Expenses	-	-	-	-	-	-	7,755	651	8,406
Training & Technical Assistance	16,499	5,000	-	-	-	-	50,094	4,500	54,594
Special Events / Marketing	500	-	2,370	-	-	-	31,902	57,157	89,059
Printing	-	-	-	-	-	252	4,323	156	4,479
Uniforms	-	-	-	-	-	-	6,109	-	6,109
Telephone Expense	1,283	-	651	-	480	801	44,253	2,676	46,929
Vehicle Expense	-	-	-	-	-	-	26,800	9,709	36,509
Program Income Expenditures	-	-	-	-	3,444	-	3,699	-	3,699
Other	2,275	-	2,347	-	1,882	1,310	150,547	33,269	183,816
TOTAL EXPENDITURES	<u>79,115</u>	<u>5,000</u>	<u>179,215</u>	<u>79,357</u>	<u>70,731</u>	<u>132,139</u>	<u>5,344,233</u>	<u>1,186,182</u>	<u>6,530,415</u>
Change in Net Assets	57	-	3,336	(2,198)	-	-	1,139	396,612	397,751
Change in Estimate	-	-	-	-	-	-	-	-	-
Net Assets at Beginning of Year	-	-	-	-	-	-	-	2,033,638	2,033,638
Net Assets at End of Year	<u>\$ 57</u>	<u>\$ -</u>	<u>\$ 3,336</u>	<u>\$ (2,198)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,139</u>	<u>\$ 2,430,250</u>	<u>\$ 2,431,389</u>

See Accompanying Independent Auditor's Report on Additional Information