

**IMPACT COMMUNITY ACTION PARTNERSHIP, INC.**

**Des Moines, Iowa**

**FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA**

**(Uniform Guidance Single Audit Report)**

**September 30, 2016 and 2015**

**(With Independent Auditor's Reports Thereon)**

IMPACT COMMUNITY ACTION PARTNERSHIP, INC.

Des Moines, Iowa

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## IMPACT COMMUNITY ACTION PARTNERSHIP, INC.

**Board of Directors and Officers****Officers**

Lori SchraderBachar  
Chris Chartier  
Karen DeVore

Chairperson  
Vice-Chairperson  
Secretary-Treasurer

**Board Members**

<u>County</u>	<u>Representing Private</u>	<u>Representing Government</u>	<u>Representing Low-Income</u>
Boone	Amber Hora	Chet Hollingshead	
Jasper	Julie Little	Dennis Carpenter	Chris Chartier
Marion	Mike Kuhn	Craig Agan	John Leeper
Warren	Karen DeVore	Chrystal McIntyre	Kanisha Tillman
Polk Rural	Lori SchraderBachar	Steve VanOort	Kristin Clark
City of Des Moines	Tom Ahart	Bill Gray	Melissa Thompson

**Management**

Anne Bacon

Executive Director

Julie Heck

Assistant Director

Rose Marie Scott

Family Services Director

Christopher Sorensen

Fiscal Director

Tim Champion

Technology Director

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CERTIFIED PUBLIC ACCOUNTANTS

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**Independent Auditor's Report**

Board of Directors  
IMPACT Community Action Partnership, Inc.  
Des Moines, Iowa

**Report on the Financial Statements**

We have audited the accompanying financial statements of IMPACT Community Action Partnership, Inc. (a nonprofit organization), which comprise the Statement of Financial Position as of September 30, 2016 and 2015, and the related Statements of Activities and Changes in Net Assets 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 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 the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of IMPACT Community Action Partnership, Inc. as of September 30, 2016 and 2015, and the changes in its net assets and its cash flows for the years 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 as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations 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. The additional accompanying supplementary Combining Statement of Activities and Schedules of Expenses Compared to Budget which follow are presented for purposes of additional analysis and are 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 statement 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 taken as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated January 9, 2017, on our consideration of IMPACT Community Action Partnership, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Organization's internal control over financial reporting and compliance.

*Meriwether, Wilson and Company, PLLC*

MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

January 9, 2017  
West Des Moines, Iowa

## IMPACT COMMUNITY ACTION PARTNERSHIP, INC.

**Statements of Financial Position**

September 30,

	<u>2016</u>	<u>2015</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash	\$ 198,997	290,630
Receivables	270,341	375,904
Prepaid Expenses	49,428	51,190
Total Current Assets	<u>518,766</u>	<u>717,724</u>
<b>Tenants' Security Deposits Held in Trust - Cash</b>	<u>2,750</u>	<u>3,430</u>
<b>Property and Equipment</b>		
Land	19,200	19,200
Buildings and Improvements	394,448	394,448
Furnishings and Equipment	75,240	75,240
Vehicles	21,031	21,031
	<u>509,919</u>	<u>509,919</u>
Less: Accumulated Depreciation	(417,637)	(410,626)
Net Property and Equipment	<u>92,282</u>	<u>99,293</u>
Total Assets	<u>\$ 613,798</u>	<u>820,447</u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 20,176	113,330
Mortgages Payable - Current Portion	3,966	3,758
Accrued Expenses	98,607	74,775
Due Funder	9,682	3,280
Deferred Revenue	73,335	5,590
Total Current Liabilities	<u>205,766</u>	<u>200,733</u>
<b>Deposit Liabilities - Tenants' Security Deposits</b>	<u>2,750</u>	<u>3,430</u>
<b>Long-Term Debt</b>		
Mortgages Payable, Net of Current Portion	<u>33,443</u>	<u>37,411</u>
Total Liabilities	<u>241,959</u>	<u>241,574</u>
<b>Net Assets</b>		
Unrestricted		
Designated for Programs and Counties	173,063	359,937
Undesignated	198,776	218,936
Total Net Assets	<u>371,839</u>	<u>578,873</u>
Total Liabilities and Net Assets	<u>\$ 613,798</u>	<u>820,447</u>

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

## IMPACT COMMUNITY ACTION PARTNERSHIP, INC.

**Statements of Activities and Changes in Net Assets**

Years Ended September 30,

	Unrestricted	
	2016	2015
<b>Support and Revenue</b>		
Governmental Grants	\$ 8,471,421	4,194,080
Contract Income	593,740	439,122
Public Support and Services	751,902	331,828
Interest Income	10	140
Total Support and Revenue	<u>9,817,073</u>	<u>4,965,170</u>
<b>Expenses</b>		
Low Income Home Energy Assistance Program	6,864,558	3,105,394
Community Services Block Grant	1,036,864	535,458
Local Programs	908,451	269,731
Weatherization Programs	581,290	612,604
TBRA Programs	285,152	183,427
I Care Programs	205,907	89,155
Housing Programs	43,505	41,426
Iowa Disaster Assistance	42,079	154,839
Emergency Food and Shelter National Board Program	19,870	27,409
Undesignated and Property Funds	36,431	1,833
Total Expenses	<u>10,024,107</u>	<u>5,021,276</u>
<b>Change in Net Assets Before Capital Additions</b>	(207,034)	(56,106)
<b>Capital Additions - Grant Funds Provided for Acquisition of Equipment</b>	<u>--</u>	<u>13,746</u>
<b>Change in Net Assets</b>	(207,034)	(42,360)
<b>Net Assets at Beginning of Year</b>	<u>578,873</u>	<u>621,233</u>
<b>Net Assets at End of Year</b>	<u>\$ 371,839</u>	<u>578,873</u>

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

## IMPACT COMMUNITY ACTION PARTNERSHIPS, INC.

**Statements of Cash Flows**

Years Ended September 30,

	<u>2016</u>	<u>2015</u>
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ (207,034)	(42,360)
Adjustments to Reconcile Change in Net Assets to Net Cash Flows from Operating Activities - Depreciation	7,011	9,469
(Increase) Decrease in		
Receivables	105,563	(94,428)
Prepaid Expenses	1,762	8,776
Increase (Decrease) in		
Accounts Payable	(93,154)	98,551
Accrued Expenses	23,832	19,898
Due Funder	6,402	(722)
Deferred Revenue	67,745	(50,068)
Net Cash Flows from Operating Activities	<u>(87,873)</u>	<u>(50,884)</u>
<b>Cash Flows from Investing Activities</b>		
Cash Paid for Property and Equipment	<u>--</u>	<u>(13,746)</u>
<b>Cash Flows from Financing Activities</b>		
Repayments on Mortgage	<u>(3,760)</u>	<u>(3,570)</u>
<b>Change in Cash</b>	(91,633)	(68,200)
<b>Cash Balances - Beginning of Year</b>	<u>290,630</u>	<u>358,830</u>
<b>Cash Balances - End of Year</b>	<u>\$ 198,997</u>	<u>290,630</u>
<b>Supplemental Disclosure of Cash Flow Data</b>		
Cash Paid During the Years for		
Interest	<u>\$ 2,076</u>	<u>2,265</u>
Income Taxes	<u>\$ --</u>	<u>--</u>

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



## IMPACT COMMUNITY ACTION PARTNERSHIP, INC.

**Notes to Financial Statements**

September 30, 2016 and 2015

**1. Reporting Entity**

IMPACT Community Action Partnership, Inc. (IMPACT) reorganized after amending its Articles of Incorporation and changing its name, effective October 1, 2015. Through September 30, 2015, IMPACT operated as Red Rock Area Community Action Program, Inc. IMPACT changed its name to better reflect its increased scope and expanded service area after it was designated the community action agency serving the geographical area of the City of Des Moines.

IMPACT is organized and incorporated under Chapter 504A of the Code of Iowa. Its mission is to eliminate poverty by empowering vulnerable populations, building collaborations and advocating for social change. IMPACT primarily administers programs funded by federal, state, and local agencies for the benefit of eligible participants, and it provides many local programs in its service area of five central Iowa counties. This report includes the financial statements of all programs (including general funds) administered by IMPACT Community Action Partnership, Inc. (2016) and Red Rock Area Community Action Program (2015).

**2. Summary of Significant Accounting Policies**

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles appropriate for nonprofit organizations. The following describes the significant accounting policies.

**Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

**Income Taxes**

IMPACT is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Chapter 504A of the Code of Iowa. IMPACT has been determined not to be a "private foundation" within the meaning of Section 509A of the Internal Revenue Code.

**Financial Statement Presentation and Contributions**

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. Differences in the classification of net assets are determined based on the nature or existence of donor restrictions.

At September 30, 2016 and 2015, IMPACT has no temporarily or permanently restricted net assets.

**Cash**

Cash, for purposes of the Statement of Cash Flows, consists of checking, savings, and money market accounts.

**Receivables**

Receivables, comprised primarily of reimbursements from grant and contract activities, are reported at net realizable value. All amounts are considered collectible; accordingly, no provision for bad debts has been recorded.

**Property and Equipment**

Property and equipment acquired with unrestricted funds is capitalized directly; property and equipment acquired with grant funds is expensed to the appropriate program and capitalized through a direct credit to net assets.

Property and equipment are recorded at cost, if purchased, or at fair value, if received by contribution. Expenses for maintenance, repair, and minor replacements are charged to expense, while the cost of major replacements, betterments, and acquisitions is capitalized. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets. Property and equipment acquired with grant funds is expensed to the appropriate program and capitalized through a direct credit to net assets. Consistent with its grantors' requirements, the Organization's policy is to capitalize discrete items of property and equipment costing \$5,000 or more and having a useful life in excess of one year.

The Organization follows generally accepted accounting principles in evaluating impairment of long-lived assets. No impairment losses were recognized in 2016 or 2015.

### **Revenue Recognition**

Revenue from grant awards, contracts, and other services is recognized when earned. Revenue from grants and contracts is recognized only to the extent that it is expended in accordance with grantor requirements. Amounts received but not yet expended are classified as deferred revenue. Revenue from other support and donations is recognized when received.

### **Contributed Services**

IMPACT receives a significant amount of donated services from unpaid volunteers assisting with various programs. No amounts have been recognized in the Statement of Activities because the criteria for recognition under FASB ASC 958 have not been satisfied.

### **Allocation of Expenses**

Direct costs, including direct payroll costs, are charged to the programs benefited. Shared and general agency costs are allocated to programs on a reasonable and consistent basis to best match costs to benefits. For most programs, after direct client assistance, direct personnel costs are the most significant expense; accordingly, direct personnel costs are the primary basis for allocating shared costs. The Organization requires its employees to submit time sheets on a regular basis to support direct costs and shared and general agency allocations.

### **Financial Instruments**

The carrying amounts of current assets and liabilities approximate their fair values due to the short-term maturities of these financial instruments. The carrying amount of the mortgage payable approximates fair value because the interest rate on that obligation approximates a market rate.

### **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. Actual results could differ from those estimates.

### **Reclassifications and Transfer**

Certain reclassifications have been made to the 2015 financial statements to conform to the 2016 presentation.

## **3. Principal Programs**

The following is a summary description of the principal programs administered by the Organization:

### **Community Services Block Grant (CSBG)**

Funded by the U.S. Department of Health and Human Services through the Iowa Department of Human Rights. The Organization uses these funds primarily to help fund programs and activities that assist low-income individuals and families to attain self-sufficiency.

### **Low Income Home Energy Assistance Program (LIHEAP)**

Funded by the U.S. Department of Health and Human Services through the Iowa Department of Human Rights. The program helps low-income people meet the costs of home energy, increase their energy self-sufficiency, and reduce their vulnerability resulting from energy needs.

### Weatherization Programs

Weatherization assistance programs are funded through grants from the U.S. Department of Energy and the U.S. Department of Health and Human Services through the Iowa Department of Human Rights. Area utility companies also provide funding through the Iowa Department of Human Rights. These programs provide resources to increase the energy efficiency of homes of qualifying low-income households.

### Tenant Based Rental Assistance

Tenant Based Rental Assistance programs are funded with HOME program dollars provided to the Iowa Finance Authority and contracted to the Iowa Community Action Association. The program enables qualifying individual households to rent safe, sanitary housing units.

### Iowa Disaster Assistance Program

The Iowa Disaster Assistance Program is funded by the Iowa Department of Human Services through contracts with the Iowa Community Action Association. IMPACT provides administrative services, including eligibility determinations, for the Iowa Individual Assistance Grant Program. This program provides assistance related to disaster area declarations made by the Governor of Iowa.

### I Care Programs

I Care Programs are funded by customer contributions to local utility companies. These companies provide funds to the Organization to help provide assistance to low-income utility customers in local communities.

### Housing Programs

The Organization operates a program to provide housing for low-income families. The Organization received loans, grants and donations to purchase and maintain these facilities, and ongoing operations are primarily funded with rental income.

### Local Programs

The Organization administers a variety of local programs, including three food pantries, in pursuit of its mission. The Organization has recorded in-kind public support revenue and corresponding direct client assistance expense totaling \$234,030 in 2016 for contributions of food to its food pantries (\$0- in 2015).

## 4. Receivables

Receivables are summarized as follows:

Due From	Program Activity	2016	2015
Grant or Contract Funds			
City of Des Moines	CDBG Contract	\$ 55,416	--
City of Des Moines	LIHEAP Services	--	109,533
Iowa Department of Human Rights	HEAP Weatherization	44,753	34,837
Iowa Department of Human Rights	CSBG	41,604	80,359
Iowa Department of Human Rights	Weatherization - Utility Cos.	14,898	23,977
Polk County	Local Des Moines	20,381	--
Iowa Community Action Association	TBRA Program	40,773	32,075
Iowa Community Action Association	Iowa Disaster Assistance	--	90,944
Other Sources	Other Programs	52,516	4,179
		<u>\$270,341</u>	<u>375,904</u>

## 5. Concentration of Credit Risk

The Organization maintains accounts at local banks. Accounts are insured by FDIC up to \$250,000 per depositor, per bank. At times, the Organization may have cash deposits in excess of insured limits.

## 6. Concentration of Support

In the years ended September 30, 2016 and 2015, the Organization received approximately 86% and 84%, respectively, of its support and revenue from governmental grants. A significant reduction in the level of government funding might have a major effect on the Organization's program activities.

7. **Property and Equipment**

Property and equipment are summarized as follows:

2016				
Type of Equipment	Cost	Depreciation Expense	Accumulated Depreciation	Undepreciated Cost
Corporate Accounts - Program Equipment				
Office Equipment	\$ 46,445	2,071	34,804	11,641
Vehicle	21,031	--	21,031	--
	<u>67,476</u>	<u>2,071</u>	<u>55,835</u>	<u>11,641</u>
Housing Program				
Greene Street Apartments				
Land	10,000	--	--	10,000
Buildings and Improvements	252,171	1,666	247,674	4,497
Furnishings	7,930	--	7,513	417
	<u>270,101</u>	<u>1,666</u>	<u>255,187</u>	<u>14,914</u>
Boone Transitional Housing				
Land	2,000	--	--	2,000
Buildings and Improvements	27,317	--	27,317	--
Furnishings	939	--	939	--
	<u>30,256</u>	<u>--</u>	<u>28,256</u>	<u>2,000</u>
Local Funds				
Land	7,200	--	--	7,200
Buildings and Improvements	114,960	3,274	58,433	56,527
Furnishings and Equipment	19,926	--	19,926	--
	<u>142,086</u>	<u>3,274</u>	<u>78,359</u>	<u>63,727</u>
Total Agency	<u>\$509,919</u>	<u>7,011</u>	<u>417,637</u>	<u>92,282</u>
2015				
Type of Equipment	Cost	Depreciation Expense	Accumulated Depreciation	Undepreciated Cost
Corporate Accounts - Program Equipment				
Office Equipment	\$ 46,445	376	32,733	13,712
Vehicle	21,031	--	21,031	--
	<u>67,476</u>	<u>376</u>	<u>53,764</u>	<u>13,712</u>
Housing Program				
Greene Street Apartments				
Land	10,000	--	--	10,000
Buildings and Improvements	252,171	3,979	246,008	6,163
Furnishings	7,930	82	7,513	417
	<u>270,101</u>	<u>4,061</u>	<u>253,521</u>	<u>16,580</u>
Boone Transitional Housing				
Land	2,000	--	--	2,000
Buildings and Improvements	27,317	43	27,317	--
Furnishings	939	--	939	--
	<u>30,256</u>	<u>43</u>	<u>28,256</u>	<u>2,000</u>
Local Funds				
Land	7,200	--	--	7,200
Buildings and Improvements	114,960	4,871	55,159	59,801
Furnishings and Equipment	19,926	118	19,926	--
	<u>142,086</u>	<u>4,989</u>	<u>75,085</u>	<u>67,001</u>
Total Agency	<u>\$509,919</u>	<u>9,469</u>	<u>410,626</u>	<u>99,293</u>

The program equipment and portions of the housing property were acquired with grant funds. Accordingly, various grantors retain a reversionary interest in those assets.

8. **Deferred Revenue**

Amounts received and deferred to future periods are as follows:

Program Title	2016	2015
City of Des Moines Local Programs	\$ 21,984	--
Principal Financial Literacy	20,000	--
United Way Programs	12,488	--
Discretionary Funding	5,000	--
Emergency Food and Shelter	--	4,089
Other Programs	13,863	1,501
	\$ 73,335	5,590

9. **Accrued Expenses**

Accrued expenses are summarized as follows:

	2016	2015
Accrued Wages	\$ 26,385	18,920
Compensated Absences	30,629	29,410
Payroll Taxes and Withholdings	41,185	25,928
Property Taxes	247	247
Interest	161	270
	\$ 98,607	74,775

10. **Long-Term Debt**

The mortgage payable is summarized as follows:

Lender	Date		Balance, Sept. 30,		Interest Rate	Repayment Basis
	Made	Due	2016	2015		
Vision Bank Boone, Iowa	06/18/04	07/01/24	\$ 37,409	41,169	5.25%	\$486 per month, applied first to interest, then to principal.
Less: Amount Classified as Current			(3,966)	(3,758)		
			\$ 33,443	37,411		

This loan is secured by a mortgage interest in land and a building acquired in June, 2004 at a cost of \$72,000. The mortgage payable to the bank carries a variable rate of interest indexed at 3.0% above an average yield on treasuries, with the September 30, 2016 variable rate and payment amount noted above.

Interest expense for the year ended September 30, 2016 totaled \$1,967 (\$2,265 in 2015).

Estimated repayment amounts on long-term debt as of the most recent year-end are as follows:

2017	\$ 3,966
2018	4,180
2019	4,404
2020	4,638
2021	4,891
Thereafter	15,330
	\$ 37,409

11. **Lease Commitments**

The Organization leases office space and equipment under non-cancelable operating leases expiring through 2021. The Organization also has other leases written for one-year periods with options to renew.

Minimum future lease payments due under noncancelable leases with remaining terms in excess of a year, as of the most recent year end, are as follows:

2017	\$ 140,767
2018	140,768
2019	48,052
2020	20,225
2021	1,801
	<u>\$ 351,613</u>

Total rent and lease expense for the year ended September 30, 2016, amounted to \$127,929 (\$53,480 in 2015).

12. **Iowa Public Employees Retirement System**

The Organization contributes to the Iowa Public Employees Retirement System (IPERS) which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits that are established by state statute, to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information. Additional information about the plan is available at [www.ipers.org](http://www.ipers.org), and its most recent Comprehensive Annual Financial Report is available at [auditor.iowa.gov](http://auditor.iowa.gov).

Plan members are required to contribute 5.95% of their annual covered salary and the Organization is required to contribute 8.93% of annual covered payroll. Contribution requirements are established by state statute. The Organization's contribution to IPERS for the year ended September 30, 2016 was \$122,026 (\$58,353 in 2015), equal to the required contribution for the year.

13. **Evaluation of Subsequent Events**

The Organization has evaluated transactions and events occurring after September 30, 2016 for recognition and disclosure in the financial statements. Subsequent events were evaluated through January 9, 2017, the date the financial statements were available to be issued.

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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  
IMPACT Community Action Partnership, Inc.  
Des Moines, Iowa

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 Partnership, Inc. (a nonprofit organization), which comprise the Statement of Financial Position as of September 30, 2016, and the related Statements of Activities and Changes in Net Assets, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 9, 2017.

**Internal Control over Financial Reporting**

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether IMPACT Community Action Partnership, 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 result 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.

*Meriwether, Wilson and Company, PLLC*

MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

January 9, 2017  
West Des Moines, Iowa



**MERIWETHER, WILSON AND COMPANY, PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS

15

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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  
IMPACT Community Action Partnership, Inc.  
Des Moines, Iowa

**Report on Compliance for Each Major Federal Program**

We have audited IMPACT Community Action Partnership, Inc.'s (a nonprofit organization) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on IMPACT Community Action Partnership, Inc.'s major federal program for the year ended September 30, 2016. IMPACT Community Action Partnership, Inc.'s major federal program is 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 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 IMPACT Community Action Partnership, Inc.'s major federal program 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 Partnership, 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 the major federal program. However, our audit does not provide a legal determination of IMPACT Community Action Partnership, Inc.'s compliance.

**Opinion on Each Major Federal Program**

In our opinion, IMPACT Community Action Partnership, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2016.

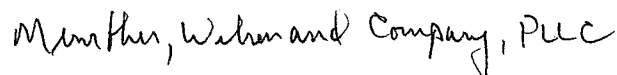
**Report on Internal Control Over Compliance**

Management of IMPACT Community Action Partnership, 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 IMPACT Community Action Partnership, 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 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 Partnership, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



MERIWETHER, WILSON AND COMPANY, PLLC  
Certified Public Accountants

January 9, 2017  
West Des Moines, Iowa

## IMPACT COMMUNITY ACTION PARTNERSHIP, INC.

**Schedule of Findings and Questioned Costs**

Year Ended September 30, 2016

**Section I - Summary of Auditor's Results*****Financial statements***

Type of auditor's report issued: unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_yes      X  no
- Significant deficiency(ies) 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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? \_\_\_\_\_yes      X  no

Identification of major programs:

<u>Federal Grant</u>	<u>CFDA Number</u>	<u>Expenditures</u>
U.S. Department of Health and Human Services Low-Income Home Energy Assistance Program	93.568	<u>\$ 7,163,394</u>

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee?   X  yes    \_\_\_\_\_no

**Section II – Findings - Financial Statement Audit**

None

**Section III – Findings and Questioned Costs – Major Federal Award Programs Audit**

None

**Section IV – Summary Schedule of Prior Audit Findings**

None

## IMPACT COMMUNITY ACTION PARTNERSHIP, INC.

**Schedule of Expenditures of Federal Awards**

Year Ended September 30, 2016

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA*	Grant or Award Number	Federal Expenditures
U.S. Department of Health and Human Services			
Iowa Department of Human Rights			
Community Services Block Grant	93.569	CSBG-16-12-CU	\$ 694,049
Community Services Block Grant	93.569	CSBG-15-12-CU	342,815
Total CFDA #93.568			<u>1,036,864</u>
Low Income Home Energy Assistance Program	93.568	LIHEAP-16-12	6,865,261
HEAP Weatherization Assistance	93.568	HEAP-16-12-U	216,173
HEAP Weatherization Assistance	93.568	HEAP-15-12-U	81,960
Total CFDA #93.568			<u>7,163,394</u> **
Total U.S. Department of Health and Human Services			<u>8,200,258</u>
U.S. Department of Energy			
Iowa Department of Human Rights			
Weatherization Assistance Programs	81.042	DOE-16-12-U	<u>94,556</u>
Department of Homeland Security			
United Way of America			
Emergency Food and Shelter National Board Program			
Polk County	97.024	32-3006-00	8,393
Marion County	97.024	32-2978-00	2,542
Warren County	97.024	32-3040-00	7,091
Boone County	97.024	32-2862-00	1,777
Total CFDA #97.024 and Department of Homeland Security			<u>19,803</u>
Total Federal Expenditures			<u><u>\$ 8,314,617</u></u>

\* Catalog of Federal Domestic Assistance

\*\* Audited as a Major Program

SEE INDEPENDENT AUDITOR'S REPORT

## IMPACT COMMUNITY ACTION PARTNERSHIP, INC.

**Notes to Schedule of Expenditures of Federal Awards**

Year Ended September 30, 2016

**1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of IMPACT Community Action Partnership, Inc. under programs of the federal government for the year ended September 30, 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 Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of IMPACT Community Action Partnership, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of IMPACT Community Action Partnership, Inc..

**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 the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**3. Indirect Cost Rate**

IMPACT Community Action Partnership, Inc. has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**4. Subrecipients**

IMPACT Community Action Partnership, Inc. did not pass through any federal awards to subrecipients.

## IMPACT COMMUNITY ACTION PARTNERSHIP, INC.

**Combining Statement of Activities**

Year Ended September 30, 2016

	Total All Funds	Low Income Home Energy Assistance	Community Services Block Grant	Local Programs
<b>Support and Revenue</b>				
Governmental Grants	\$ 8,471,421	6,865,261	1,036,864	--
Contract Income	593,740	--	--	261,099
Public Support and Services	751,902	(2,009)	--	498,681
Other Support and Revenue	10	--	--	4
Total Support and Revenue	<u>9,817,073</u>	<u>6,863,252</u>	<u>1,036,864</u>	<u>759,784</u>
<b>Functional Expense</b>				
Direct Client Assistance	7,504,918	6,205,796	10,446	349,513
Salaries and Wages	1,528,829	479,920	454,936	433,644
Payroll Taxes and Benefits	413,410	122,042	138,497	108,161
Occupancy	209,137	20,414	20,182	133,054
Equipment	95,444	8,475	10,247	73,557
Contract Services	91,156	22,211	32,855	30,569
Office Expense	64,215	19,003	20,691	18,813
Insurance	36,923	11	21,027	1,615
Travel	20,169	1,381	4,367	9,421
Communications	19,562	3,235	3,029	11,970
Depreciation	7,011	--	--	3,274
Co-Funding	--	(19,748)	314,625	(276,477)
Other Expense	33,333	1,818	5,962	11,337
Total Functional Expense	<u>10,024,107</u>	<u>6,864,558</u>	<u>1,036,864</u>	<u>908,451</u>
<b>Excess (Deficiency) of Support and Revenue Over Expenses</b>	(207,034)	(1,306)	--	(148,667)
<b>Net Assets (Deficiency) - Beginning of Year</b>	<u>578,873</u>	<u>(8,201)</u>	<u>--</u>	<u>232,960</u>
<b>Net Assets (Deficiency) - End of Year</b>	<u>\$ 371,839</u>	<u>(9,507)</u>	<u>--</u>	<u>84,293</u>

## IMPACT COMMUNITY ACTION PARTNERSHIP, INC.

**Combining Statement of Activities**

Year Ended September 30, 2016

<u>Designated Program Funds</u>							
<u>Weatheri- zation Programs</u>	<u>Tenant- Based Rental Assistance</u>	<u>I-Care Programs</u>	<u>Housing Programs</u>	<u>Iowa Disaster Assistance</u>	<u>Emergency Food and Shelter</u>	<u>Undesignated and Property Funds</u>	
549,493	--	--	--	--	19,803	--	
--	289,590	--	--	43,051	--	--	
500	--	197,743	40,718	--	--	16,269	
--	--	--	5	--	--	1	
<u>549,993</u>	<u>289,590</u>	<u>197,743</u>	<u>40,723</u>	<u>43,051</u>	<u>19,803</u>	<u>16,270</u>	
425,100	264,580	188,182	563	38,864	21,874	--	
97,913	18,631	16,138	3,874	2,327	3,889	17,557	
32,628	4,406	4,281	937	607	1,038	813	
3,579	818	599	30,194	112	138	47	
2,579	126	78	22	13	17	330	
1,361	2,785	524	701	24	123	3	
3,117	370	94	51	66	65	1,945	
9,134	--	--	5,136	--	--	--	
4,718	204	29	9	34	1	5	
937	99	132	48	28	29	55	
--	--	--	1,666	--	--	2,071	
--	(6,901)	(4,170)	--	--	(7,329)	--	
224	34	20	304	4	25	13,605	
<u>581,290</u>	<u>285,152</u>	<u>205,907</u>	<u>43,505</u>	<u>42,079</u>	<u>19,870</u>	<u>36,431</u>	
(31,297)	4,438	(8,164)	(2,782)	972	(67)	(20,161)	
<u>63,192</u>	<u>(16,460)</u>	<u>12,066</u>	<u>73,798</u>	<u>2,582</u>	<u>--</u>	<u>218,936</u>	
<u>31,895</u>	<u>(12,022)</u>	<u>3,902</u>	<u>71,016</u>	<u>3,554</u>	<u>(67)</u>	<u>198,775</u>	

SEE INDEPENDENT AUDITOR'S REPORT

IMPACT COMMUNITY ACTION PARTNERSHIP, INC.  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Community Services Block Grant**

Contract No. CSBG-16-12-CU  
(Contract Period 10/01/15 - 12/31/16)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 10/01/15 - 9/30/16</u>
Personnel		
Salaries and Wages	\$ 480,000	261,996
Fringe Benefits	168,000	84,900
	<u>648,000</u>	<u>346,896</u>
Travel		
Staff	8,900	3,983
Space Costs		
Rental	11,500	1,913
Utilities	4,000	3,935
Insurance	2,500	143
Other	--	4,963
	<u>18,000</u>	<u>10,954</u>
Equipment Costs		
Purchase, Rental, and Maintenance	13,350	14,946
Consultants	--	9,114
Co-Funded Programs	339,528	244,828
Other Costs		
Telephone	5,000	1,384
Printing and Postage	5,650	2,254
Publications and Dues	14,600	7,656
Registration Fees	7,450	--
Bonding	500	--
Audit	7,000	590
Consumable Supplies	7,675	5,336
Other: Training/Long-Term Rent Asst.	85,500	45,865
Misc. Supplies/Purchases	8,244	243
	<u>141,619</u>	<u>63,328</u>
	<u>\$ 1,169,397</u>	<u>694,049</u>

SEE INDEPENDENT AUDITOR'S REPORT



IMPACT COMMUNITY ACTION PARTNERSHIP, INC.  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Community Services Block Grant**

Contract No. CSBG-15-12-CU  
(Contract Period 10/01/14 - 6/30/16)

Cost Category	Approved Budget	Actual Expenses		
		10/01/14 - 6/30/2016	10/01/15 - 6/30/16	10/01/14 - 9/30/15
Personnel				
Salaries and Wages	\$ 294,875	309,417	161,431	147,986
Fringe Benefits	69,441	79,061	64,293	14,768
	<u>364,316</u>	<u>388,478</u>	<u>225,724</u>	<u>162,754</u>
Travel				
Staff	6,000	6,577	5,278	1,299
Space Costs				
Rental	10,000	8,357	5,411	2,946
Utilities	2,000	2,379	2,497	(118)
Insurance	500	316	158	158
Other	3,000	1,770	1,462	308
	<u>15,500</u>	<u>12,822</u>	<u>9,528</u>	<u>3,294</u>
Equipment Costs				
Purchase, Rental, and Maintenance	16,750	17,726	(7,728)	25,454
Consultants	23,352	25,687	8,225	17,462
Co-Funded Programs	119,951	94,938	77,519	17,419
Other Costs				
Telephone	3,500	2,494	1,644	850
Printing and Postage	1,500	1,777	1,100	677
Publications and Dues	9,000	1,872	1,716	156
Registration Fees	--	--	--	--
Bonding	--	--	--	--
Audit	10,500	10,569	7,819	2,750
Consumable Supplies	4,675	5,236	2,630	2,606
Other: Training	8,750	16,656	5,512	11,144
Misc. Supplies/Purchases	5,000	3,962	3,848	114
	<u>42,925</u>	<u>42,566</u>	<u>24,269</u>	<u>18,297</u>
	<u>\$ 588,794</u>	<u>588,794</u>	<u>342,815</u>	<u>245,979</u>

SEE INDEPENDENT AUDITOR'S REPORT

IMPACT COMMUNITY ACTION PARTNERSHIP, INC.  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Low Income Home Energy Assistance Program**

Contract No. LIHEAP-16-12

(Contract Period 10/01/15 - 9/30/16)

Cost Category	Approved Budget	Actual Expenses 10/01/15 - 9/30/16
Assistance		
Regular Assistance	\$5,829,086	5,696,138
Energy Crisis Intervention	322,019	322,019
Client Services	77,827	77,827
Summer Deliverable Fuel	185,217	185,217
Total Assistance	6,414,149	6,281,201
Administration		
Staff Salaries	--	390,902
Fringe Benefits	--	122,452
Contracted Services	--	18,039
Building Space, Rental, and Storage	--	11,522
Office Equipment	--	7,618
Audit	--	7,192
Utilities	--	6,522
Postage	--	5,568
Telephone	--	3,235
Material and Supplies	--	3,037
Travel	--	1,381
Photocopying and Printing	--	964
Other Costs	--	5,628
Total Administration	584,060 **	584,060
Total - LIHEAP 16-12	\$6,998,209	6,865,261
Other Co-funded Expense		19,748
Total		\$ 6,885,009

\*\* Budget not provided by natural category.

SEE INDEPENDENT AUDITOR'S REPORT

IMPACT COMMUNITY ACTION PARTNERSHIP, INC.  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Weatherization Assistance Programs**

Contract No. HEAP-16-12U  
(Contract Period 1/01/16 - 12/31/16)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/16 - 9/30/16</u>
Administration	\$ 19,257	5,900
Health and Safety	86,630	73,958
Support	121,282	64,028
Labor	69,305	30,495
Materials	69,305	16,727
Equipment/Training	30,000	5,765
Special Project Knob and Tube	18,550	11,700
Pollution Occurrence Insurance	7,601	7,600
<b>Total</b>	<b><u><u>\$421,930</u></u></b>	<b><u><u>216,173</u></u></b>

Contract No. HEAP-15-12U  
(Contract Period 1/01/15 - 12/31/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>Total</u>	<u>10/01/15 - 12/31/15</u>	<u>1/01/15 - 9/30/15</u>
Administration	\$ 25,203	11,912	5,233	6,679
Health and Safety	100,440	85,940	24,678	61,262
Support	134,647	76,778	16,701	60,077
Labor	111,759	32,997	11,445	21,552
Materials	111,759	24,871	10,522	14,349
Equipment/Training	30,000	1,378	1,331	47
Special Project Knob and Tube	38,150	38,150	12,050	26,100
Pollution Occurrence Insurance	6,464	6,464	--	6,464
<b>Total</b>	<b><u><u>\$ 558,422</u></u></b>	<b><u><u>278,490</u></u></b>	<b><u><u>81,960</u></u></b>	<b><u><u>196,530</u></u></b>

SEE INDEPENDENT AUDITOR'S REPORT

IMPACT COMMUNITY ACTION PARTNERSHIP, INC.  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Weatherization Assistance Programs**

Contract No. DOE-16-12U  
(Contract Period 4/01/16 - 3/31/17)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 4/01/16 - 9/30/16</u>
Administration	\$ 11,581	4,000
Health and Safety	17,760	18,175
Support	23,476	32,639
Labor	24,660	23,424
Materials	<u>24,660</u>	<u>16,318</u>
Total	<u><u>\$ 102,137</u></u>	<u><u>94,556</u></u>

SEE INDEPENDENT AUDITOR'S REPORT

IMPACT COMMUNITY ACTION PARTNERSHIP, INC.  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Weatherization Assistance Programs**

Contract No. IPL-16-12U  
(Contract Period 1/01/16 - 12/30/16)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/16 - 9/30/16</u>
Administration	\$ 6,473	600
Support	12,946	7,210
Labor	55,021	36,702
Materials	<u>55,021</u>	<u>37,010</u>
Total	<u>\$ 129,461</u>	<u>81,522</u>

Contract No. IPL-15-12U  
(Contract Period 1/01/15 - 12/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses</u>		
		<u>1/01/15 - 12/30/15</u>	<u>10/01/15 - 12/30/15</u>	<u>1/01/15 - 9/30/15</u>
Administration	\$ 6,475	6,475	177	6,298
Support	12,948	12,948	521	12,427
Labor	55,027	58,885	936	57,949
Materials	<u>55,027</u>	<u>51,169</u>	<u>734</u>	<u>50,435</u>
Total	<u>\$ 129,477</u>	<u>129,477</u>	<u>2,368</u>	<u>127,109</u>

SEE INDEPENDENT AUDITOR'S REPORT

IMPACT COMMUNITY ACTION PARTNERSHIP, INC.  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Weatherization Assistance Programs**

Contract No. MEC-16-12U  
(Contract Period 1/01/16 - 12/30/16)

Cost Category	Approved Budget	Actual Expenses 1/01/16 - 9/30/16
Administration	\$ 3,011	3,011
Support	6,022	6,022
Labor	25,592	26,787
Materials	25,592	24,397
Total	\$ 60,217	60,217

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IMPACT COMMUNITY ACTION PARTNERSHIP, INC.  
Iowa Department of Human Rights

**Schedule of Expenses Compared to Budget**

**Weatherization Assistance Programs**

Contract No. BHE-16-12U  
(Contract Period 1/01/16 - 12/30/16)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Actual Expenses 1/01/16 - 9/30/16</u>
Administration	\$ 364	364
Support	728	728
Labor	3,095	1,957
Materials	<u>3,095</u>	<u>4,233</u>
Total	<u>\$ 7,282</u>	<u>7,282</u>

Contract No. BHE-15-12U  
(Contract Period 1/01/15 - 12/30/15)

<u>Cost Category</u>	<u>Approved Budget</u>	<u>Total</u>	<u>Actual Expenses</u>	
			<u>10/01/15 - 12/30/15</u>	<u>1/01/15 - 9/30/15</u>
Administration	\$ 1,047	1,047	631	416
Support	2,094	2,094	1,261	833
Labor	8,898	8,898	1,691	7,207
Materials	<u>8,898</u>	<u>8,898</u>	<u>1,832</u>	<u>7,066</u>
Total	<u>\$ 20,937</u>	<u>20,937</u>	<u>5,415</u>	<u>15,522</u>

SEE INDEPENDENT AUDITOR'S REPORT