

**BUFFALO COUNTY COMMUNITY
HEALTH PARTNERS, INC.
KEARNEY, NEBRASKA**

FINANCIAL STATEMENTS
(Audited)

JUNE 30, 2015

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Buffalo County Community Health Partners, Inc.
Kearney, Nebraska

Report on the Financial Statements

We have audited the accompanying financial statements of Buffalo County Community Health Partners, Inc., which comprise the statements of assets, liabilities and net assets – modified cash basis as of June 30, 2015 and 2014, and the related statements of revenues, expenses and change in net assets and cash flows – modified cash basis 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 the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of Buffalo County Community Health Partners, Inc. as of June 30, 2015 and 2014, and its revenue and expenses, and its cash flows for the years then ended, in accordance with the modified cash basis of accounting as described in Note 1.

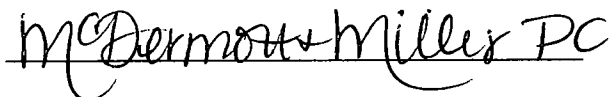
Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of functional expenses – modified cash basis are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of 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.

McDERMOTT AND MILLER, P.C.

A handwritten signature in cursive script that reads "McDermott+Miller PC". The signature is written in dark ink and is positioned above the printed name and address.

Kearney, Nebraska
August 31, 2015

BUFFALO COUNTY COMMUNITY HEALTH PARTNERS, INC.

**STATEMENTS OF ASSETS, LIABILITIES AND
NET ASSETS - MODIFIED CASH BASIS
June 30, 2015 and 2014**

ASSETS	2015	2014
CURRENT ASSETS		
Cash and cash equivalents	\$ 190,534	\$ 187,302
Restricted cash - Kearney Area Community Foundation	269,980	262,747
Total current assets	<u>\$ 460,514</u>	<u>\$ 450,049</u>
PROPERTY AND EQUIPMENT		
Property and equipment (at cost)	\$ 31,915	\$ 31,915
Less accumulated depreciation	(20,637)	(15,279)
Property and equipment, net	<u>\$ 11,278</u>	<u>\$ 16,636</u>
Total assets	<u>\$ 471,792</u>	<u>\$ 466,685</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Sales tax payable	\$ 214	\$ -
Payroll taxes and withholdings payable	4,600	20,512
Credit cards payable	1,820	1,079
Total current liabilities	<u>\$ 6,634</u>	<u>\$ 21,591</u>
Total liabilities	<u>\$ 6,634</u>	<u>\$ 21,591</u>
NET ASSETS		
Unrestricted:		
Undesignated	\$ 227,469	\$ 233,569
Temporarily restricted	51,424	27,315
Permanently restricted	186,265	184,210
Total net assets	<u>\$ 465,158</u>	<u>\$ 445,094</u>
Total liabilities and net assets	<u>\$ 471,792</u>	<u>\$ 466,685</u>

See notes to financial statements.

BUFFALO COUNTY COMMUNITY HEALTH PARTNERS, INC.

**STATEMENTS OF REVENUES, EXPENSES AND CHANGE
IN NET ASSETS - MODIFIED CASH BASIS
For the years ended June 30, 2015 and 2014**

	2015			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUES AND OTHER SUPPORT				
Contributions	\$ 201,419	\$ 5,770	\$ 2,055	\$ 209,244
Grants	-	400,445	-	400,445
Grant administration	18,877	-	-	18,877
Grant consulting	32,298	-	-	32,298
Program income	1,067	71,083	-	72,150
Interest income	171	-	-	171
Special events	-	7,997	-	7,997
Miscellaneous income	15,159	1,521	-	16,680
Unrealized gains and (losses)	7,855	-	-	7,855
Net assets released from restrictions:				
Program restrictions satisfied	<u>462,707</u>	<u>(462,707)</u>	<u>-</u>	<u>-</u>
Total revenues and other support	<u>\$ 739,553</u>	<u>\$ 24,109</u>	<u>\$ 2,055</u>	<u>\$ 765,717</u>
EXPENSES				
Program	\$ 632,169	\$ -	\$ -	\$ 632,169
Management and general	56,741	-	-	56,741
Fundraising	<u>56,743</u>	<u>-</u>	<u>-</u>	<u>56,743</u>
Total expenses	<u>\$ 745,653</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 745,653</u>
Change in net assets	\$ (6,100)	\$ 24,109	\$ 2,055	\$ 20,064
Net Assets, beginning of year	<u>233,569</u>	<u>27,315</u>	<u>184,210</u>	<u>445,094</u>
Net Assets, end of year	<u>\$ 227,469</u>	<u>\$ 51,424</u>	<u>\$ 186,265</u>	<u>\$ 465,158</u>

See notes to financial statements.

	2014			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUES AND OTHER SUPPORT				
Contributions	\$ 192,803	\$ -	\$ 1,646	\$ 194,449
Grants	-	455,262	-	455,262
Grant administration	12,247	-	-	12,247
Grant consulting	3,598	-	-	3,598
Program income	-	15,077	-	15,077
Interest income	259	-	-	259
Special events	158	-	-	158
Miscellaneous income	13,376	-	-	13,376
Unrealized gains and (losses)	30,961	-	-	30,961
Net assets released from restrictions:				
Program restrictions satisfied	558,594	(558,594)	-	-
Total revenues and other support	<u>\$ 811,996</u>	<u>\$ (88,255)</u>	<u>\$ 1,646</u>	<u>\$ 725,387</u>
EXPENSES				
Program	\$ 676,767	\$ -	\$ -	\$ 676,767
Management and general	45,494	-	-	45,494
Fundraising	45,500	-	-	45,500
Total expenses	<u>\$ 767,761</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 767,761</u>
Change in net assets	\$ 44,235	\$ (88,255)	\$ 1,646	\$ (42,374)
Net Assets, beginning of year	<u>189,334</u>	<u>115,570</u>	<u>182,564</u>	<u>487,468</u>
Net Assets, end of year	<u>\$ 233,569</u>	<u>\$ 27,315</u>	<u>\$ 184,210</u>	<u>\$ 445,094</u>

BUFFALO COUNTY COMMUNITY HEALTH PARTNERS, INC.

STATEMENTS OF CASH FLOWS - MODIFIED CASH BASIS

For the years ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 20,064	\$ (42,374)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	5,358	5,611
Increase (decrease) in sales tax payable	214	-
Increase (decrease) in payroll taxes and withholdings payable	(15,912)	(8,184)
Increase (decrease) in credit cards payable	<u>741</u>	<u>(2,947)</u>
Net cash provided by (used in) operating activities	<u>\$ 10,465</u>	<u>\$ (47,894)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Equipment purchased	<u>\$ -</u>	<u>\$ (6,584)</u>
Net cash provided by (used in) investing activities	<u>\$ -</u>	<u>\$ (6,584)</u>
Net increase (decrease) in cash and cash equivalents	\$ 10,465	\$ (54,478)
CASH AND CASH EQUIVALENTS, beginning of year	<u>450,049</u>	<u>504,527</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 460,514</u>	<u>\$ 450,049</u>

See notes to financial statements.

BUFFALO COUNTY COMMUNITY HEALTH PARTNERS, INC.
NOTES TO FINANCIAL STATEMENTS
For the year ended June 30, 2015

Note 1. Summary of Significant Accounting Policies

Nature of Activities:

The Buffalo County Community Health Partners, Inc. (BCCHP) was incorporated on November 5, 1999 in the State of Nebraska. BCCHP was formed to assess, promote, and strengthen the health of Buffalo County, Nebraska.

BCCHP's major sources of income are grants received from state and federal funding. Its secondary funding source is the general public through donations.

Method of Accounting:

BCCHP's policy is to prepare financial statements on the modified cash basis of accounting, a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America; consequently, certain revenues are recognized when received rather than when earned, and certain expenses and purchases are recognized when cash is disbursed rather than when the obligation is incurred. In addition, fixed assets are recorded and payroll liabilities are recognized.

Basis of Presentation:

Net assets, revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of BCCHP and changes therein are classified and reported as follows:

Unrestricted net assets – Net assets include revenues and expenses associated with the general operation of the BCCHP and include gifts with no donor restrictions. Property and equipment assets associated with the general operation of BCCHP are also included in this category.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of BCCHP and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of revenues, expenses and change in net assets – modified cash basis as net assets released from restrictions.

Permanently restricted net assets – Net assets resulting from inflows of assets whose use is limited by donor-imposed restrictions which do not expire by the passage of time. Generally, the donors of these assets permit BCCHP to use all or part of the income earned on any related investments for general or specific purposes.

BUFFALO COUNTY COMMUNITY HEALTH PARTNERS, INC.
NOTES TO FINANCIAL STATEMENTS
For the year ended June 30, 2015

Note 1. Summary of Significant Accounting Policies (continued)

Reclassification:

Certain 2014 amounts have been reclassified to conform to the 2015 financial statement presentation. Total net assets are unchanged due to these reclassifications.

Contributions:

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Cash:

For purposes of the statement of cash flows, BCCHP considers all cash and other highly liquid investments with initial maturities of 3 months or less to be cash equivalents.

Investments:

Investments are stated at fair market value if it is readily determinable. Certificates of deposit are reflected at their face value. Mutual funds are stated at quoted market price. Unrealized gains or losses are included in the change in net assets. Investments are unsecured.

Equipment:

Equipment is stated at cost for those assets purchased with BCCHP's funds. Major expenditures, and those which substantially increase useful lives, are capitalized. Maintenance, repairs, and minor renewals are charged to operations when incurred. Depreciation is computed on a straight-line basis over the estimated useful lives of the respective assets. Depreciation expense for the years ended June 30, 2015 and 2014, was \$5,358 and \$5,611, respectively.

Donated Materials and Services:

Contributed materials and services represent the estimated fair value of materials and general corporate services provided. Contributed materials and services amounted to \$68,012 in 2015 and \$47,291 in 2014. Contributed materials and services represent the estimated value of materials and general corporate services provided. Contributed services are reflected in the financial statements at the fair value of the services received. The contributions of services are recognized if the services either (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by individuals possessing these skills and would typically need to be purchased if not provided by donation.

BUFFALO COUNTY COMMUNITY HEALTH PARTNERS, INC.
NOTES TO FINANCIAL STATEMENTS
For the year ended June 30, 2015

Note 1. Summary of Significant Accounting Policies (continued)

Advertising:

BCCHP expenses advertising as incurred. Advertising expense was \$65,668 and \$48,216 for the years ended June 30, 2015 and 2014, respectively.

Income Taxes:

BCCHP is exempt from federal income taxes under Internal Revenue Code Section 501(c) (3) and therefore has made no provision for Federal income taxes.

Estimates:

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2. Concentration of Credit Risk

BCCHP maintains cash balances at two financial institutions. All accounts are fully insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2015, BCCHP had total cash balances of \$231,220, all of which was covered by FDIC insurance.

Note 3. Endowment Fund

BCCHP has established an endowment fund to further support the mission of the Organization. Contributions given by donors specifically for the endowment fund are maintained permanently. Other contributions given by donors but designated to the endowment fund by the board are considered unrestricted and can be used for general purposes by board vote. Income earned off of all contributions can be used for general purposes as well. As of June 30, 2015, all contributions were given directly by donors and are to be maintained permanently.

The State of Nebraska enacted the Uniform Prudent Management of Institutional Fund Act (UPMIFA) effective September 1, 2007, the provision of which applies to endowment funds existing on or established after that date. The Organization has adopted the accounting standards related to the net asset classification of endowment funds in FASB ASC 958-205 for the years ending June 30, 2012 and later. The Board of Directors of BCCHP has determined that the majority of BCCHP's permanently restricted net assets meet the definition of endowment funds under UPMIFA.

BUFFALO COUNTY COMMUNITY HEALTH PARTNERS, INC.
NOTES TO FINANCIAL STATEMENTS
For the year ended June 30, 2015

Note 3. Endowment Fund (continued)

Changes in endowment net assets as of June 30, 2015 are as follows:

	<u>Unrestricted</u>	<u>Permanently Restricted</u>	<u>Total Net Endowment Assets</u>
Endowment net assets--Beginning	\$ 78,537	\$ 184,210	\$ 262,747
Permanently Restricted Contributions	-	2,055	2,055
Investment Income	7,855	-	7,855
Fees	<u>(2,677)</u>	<u>-</u>	<u>(2,677)</u>
Endowment net assets--Ending	<u>\$ 83,715</u>	<u>\$ 186,265</u>	<u>\$ 269,980</u>

Changes in endowment net assets as of June 30, 2014 are as follows:

	<u>Unrestricted</u>	<u>Permanently Restricted</u>	<u>Total Net Endowment Assets</u>
Endowment net assets--Beginning	\$ 50,079	\$ 182,564	\$ 232,643
Permanently Restricted Contributions	-	1,646	1,646
Investment Income	30,961	-	30,961
Fees	<u>(2,503)</u>	<u>-</u>	<u>(2,503)</u>
Endowment net assets--Ending	<u>\$ 78,537</u>	<u>\$ 184,210</u>	<u>\$ 262,747</u>

BUFFALO COUNTY COMMUNITY HEALTH PARTNERS, INC.
NOTES TO FINANCIAL STATEMENTS
For the year ended June 30, 2015

Note 4. Property and Equipment

The following is a summary of transactions of property, plant and equipment for the years ended June 30:

	2015			
	Beginning Balance	Additions	Dispositions	Ending Balance
Furniture and equipment	\$ 31,915	\$ -	\$ -	\$ 31,915
Subtotal	\$ 31,915	\$ -	\$ -	\$ 31,915
Accumulated depreciation	(15,279)	(5,358)	-	(20,637)
TOTAL	<u>\$ 16,636</u>	<u>\$ (5,358)</u>	<u>\$ -</u>	<u>\$ 11,278</u>

	2014			
	Beginning Balance	Additions	Dispositions	Ending Balance
Furniture and equipment	\$ 25,331	\$ 6,584	\$ -	\$ 31,915
Subtotal	\$ 25,331	\$ 6,584	\$ -	\$ 31,915
Accumulated depreciation	(9,668)	(5,611)	-	(15,279)
TOTAL	<u>\$ 15,663</u>	<u>\$ 973</u>	<u>\$ -</u>	<u>\$ 16,636</u>

Note 5. Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes as of June 30:

	2015	2014
CADCA Training	\$ 1,510	\$ -
America's Best Communities	49,914	-
YAD	-	1,100
Alzheimer's - UNK	-	930
Help Care Clinic	-	25,285
Total temporarily restricted net assets	<u>\$ 51,424</u>	<u>\$ 27,315</u>

BUFFALO COUNTY COMMUNITY HEALTH PARTNERS, INC.
NOTES TO FINANCIAL STATEMENTS
For the year ended June 30, 2015

Note 6. Leases

BCCHP has entered into a five year lease agreement with Eakes Office Plus for the lease-purchase of a copy machine. BCCHP entered into this agreement on September 14, 2012, with the first payment due on October 14, 2012. The agreement calls for sixty monthly payments of \$175 with the option to purchase the copy machine at the end of the lease for \$1.00. Management does not plan to exercise this option. There is also a service agreement component to the lease payments. This agreement did not disclose imputed yield for the calculation of the lease terms or the amount of the service contract as a separate element of the monthly payments.

Lease payments for the next two years are as follows:

Year Ended June 30	Lease Payment
2016	\$ 2,104
2017	355
Total	<u>\$ 2,459</u>

On July 1, 2011, the Organization entered into a 60 month lease agreement with Good Samaritan Hospital for the lease of BCCHP's office space located in the Richard Young Hospital facility. The lease ends on June 30, 2016. Under the terms of the lease, the rent is provided in kind to BCCHP by Good Samaritan Hospital. During the fiscal years ended June 30, 2015 and 2014, BCCHP recognized in kind rent expense of \$26,676 for both years, respectively.

Note 7. Retirement Plan

BCCHP has a SEP Plan for employees. After one year of employment, employees are eligible to participate in this plan. BCCHP will contribute 8% of the employee's salary set on January 1st each year. BCCHP contributed \$18,138 and \$12,364 for the years ended June 30, 2015 and 2014, respectively.

BUFFALO COUNTY COMMUNITY HEALTH PARTNERS, INC.
NOTES TO FINANCIAL STATEMENTS
For the year ended June 30, 2015

Note 8. Uncertain Tax Positions

Under the modified cash basis of accounting, a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, the Organization is required to evaluate tax positions taken by the Organization and recognize a tax liability (or asset) if the Organization has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Organization has open tax years subject to income tax examinations for the years ending June 30, 2013, 2014, and 2015 that remain subject to examination for federal and applicable state income taxes.

The Organization's policy is to include penalties and interest associated with income taxes as income tax and interest expense, respectively. The Organization did not incur any penalties or interest on income taxes for the periods being reported on.

Note 9. Subsequent Events

Upon evaluation, BCCHP notes that there were no material subsequent events between the date of the financial statements and the date that the financial statements were issued or available to be issued, August 31, 2015.

BUFFALO COUNTY COMMUNITY HEALTH PARTNERS, INC.

SCHEDULES OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS
For the year ended June 30, 2015

	2015					
	Program Services					
	Substance Abuse Prevention Program	Region III Programs	Activate Buffalo County	Community Health Access Team	Violence Prevention	Sustainable Living
PERSONNEL COSTS						
Salaries and wages	\$ 26,682	\$ 32,371	\$ 37,485	\$ 53,824	\$ 37,347	\$ -
Employee benefits	1,950	3,481	6,646	16,447	2,509	-
Payroll taxes	1,935	2,394	3,063	4,236	3,039	-
Total personnel costs	\$ 30,567	\$ 38,246	\$ 47,194	\$ 74,507	\$ 42,895	\$ -
EXPENSES						
Professional fees	\$ -	\$ 800	\$ -	\$ 165	\$ -	\$ -
Contracted services	1,013	2,000	-	11,682	31,846	-
Community development	1,500	362	2,524	12,991	989	-
Supplies	5,013	1,463	5,593	4,642	21,531	10
Travel	874	717	737	363	1,595	26
Program costs	5,662	10,621	12,004	39,199	751	-
Printing	830	1,248	1,528	4,979	585	-
Advertising and marketing	20,529	5,169	25,837	1,543	11,120	50
Computer services	1,578	1,563	81	1,680	2,048	-
Postage	-	-	-	23	-	-
Telephone	910	1,680	-	-	770	-
Insurance	746	-	-	373	1,466	-
Rent	2,000	-	600	1,500	550	-
Depreciation	-	-	-	-	-	-
Meals	-	-	-	-	-	-
Dues and subscriptions	-	345	-	4,370	84	-
In kind volunteer time	2,217	-	3,526	4,794	1,938	-
Miscellaneous	-	-	15	326	-	-
Total expenses	\$ 42,872	\$ 25,968	\$ 52,445	\$ 88,630	\$ 75,273	\$ 86
Total personnel costs and expenses	\$ 73,439	\$ 64,214	\$ 99,639	\$ 163,137	\$ 118,168	\$ 86

See notes to financial statements.

Supporting Activities						
Community Facilitation and Grants	Assessments	Total Program Services	Fundraising	Management and General	Total Supporting Activities	Total Expenses
\$ 28,690	\$ 28,690	\$ 245,089	\$ 28,690	\$ 28,691	\$ 57,381	\$ 302,470
1,306	1,306	33,645	1,306	1,305	2,611	36,256
2,224	2,224	19,115	2,224	2,223	4,447	23,562
<u>\$ 32,220</u>	<u>\$ 32,220</u>	<u>\$ 297,849</u>	<u>\$ 32,220</u>	<u>\$ 32,219</u>	<u>\$ 64,439</u>	<u>\$ 362,288</u>
\$ 1,237	\$ 1,237	\$ 3,439	\$ 1,237	\$ 1,237	\$ 2,474	\$ 5,913
62	62	46,665	62	62	124	46,789
374	374	19,114	374	375	749	19,863
1,018	1,018	40,288	1,018	1,019	2,037	42,325
405	405	5,122	405	406	811	5,933
1,757	1,757	71,751	1,757	1,757	3,514	75,265
120	120	9,410	120	119	239	9,649
355	355	64,958	355	355	710	65,668
248	248	7,446	248	249	497	7,943
662	662	1,347	662	661	1,323	2,670
420	420	4,200	420	420	840	5,040
7,575	7,575	17,735	7,575	7,576	15,151	32,886
838	838	6,326	838	836	1,674	8,000
1,340	1,340	2,680	1,340	1,338	2,678	5,358
151	151	302	151	151	302	604
727	727	6,253	727	727	1,454	7,707
6,318	6,318	25,111	6,318	6,319	12,637	37,748
916	916	2,173	916	915	1,831	4,004
<u>\$ 24,523</u>	<u>\$ 24,523</u>	<u>\$ 334,320</u>	<u>\$ 24,523</u>	<u>\$ 24,522</u>	<u>\$ 49,045</u>	<u>\$ 383,365</u>
<u>\$ 56,743</u>	<u>\$ 56,743</u>	<u>\$ 632,169</u>	<u>\$ 56,743</u>	<u>\$ 56,741</u>	<u>\$ 113,484</u>	<u>\$ 745,653</u>

BUFFALO COUNTY COMMUNITY HEALTH PARTNERS, INC.

SCHEDULES OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS
For the year ended June 30, 2014

	2014					
	Program Services					
	Substance Abuse Prevention Program	Region III Programs	Activate Buffalo County	Community Health Access Team	Violence Prevention	Sustainable Living
PERSONNEL COSTS						
Salaries and wages	\$ 25,142	\$ 30,478	\$ 21,309	\$ 73,692	\$ 28,032	\$ -
Employee benefits	231	3,988	3,800	9,882	2,795	-
Payroll taxes	2,506	3,125	1,683	7,874	2,908	-
Total personnel costs	\$ 27,879	\$ 37,591	\$ 26,792	\$ 91,448	\$ 33,735	\$ -
EXPENSES						
Professional fees	\$ -	\$ 800	\$ -	\$ 1,872	\$ 1,472	\$ -
Contracted services	4,000	2,012	-	207,523	3,598	-
Community development	740	596	802	5,103	615	-
Supplies	2,446	2,538	428	4,295	4,191	-
Travel	293	1,077	240	3,828	1,425	-
Program costs	15,325	12,324	81	5,050	144	-
Printing	1,209	1,672	797	1,072	1,312	-
Advertising and marketing	23,321	3,023	19,434	1,020	500	-
Computer services	1,659	1,673	669	1,954	1,798	-
Postage	-	6	-	34	32	-
Telephone	560	1,680	-	1,680	1,120	-
Insurance	-	-	-	-	-	-
Rent	1,900	-	450	1,350	500	-
Depreciation	-	-	-	-	-	-
Meals	-	-	-	-	-	-
Dues and subscriptions	-	375	-	-	-	-
In kind volunteer time	1,631	-	3,488	7,335	1,147	-
Miscellaneous	400	328	-	101	274	-
Total expenses	\$ 53,484	\$ 28,104	\$ 26,389	\$ 242,217	\$ 18,128	\$ -
Total personnel costs and expenses	\$ 81,363	\$ 65,695	\$ 53,181	\$ 333,665	\$ 51,863	\$ -

See notes to financial statements.

			Supporting Activities			
Community Facilitation and Grants	Assessments	Total Program Services	Fundraising	Management and General	Total Supporting Activities	Total Expenses
\$ 20,883	\$ 20,883	\$ 220,419	\$ 20,883	\$ 20,883	\$ 41,766	\$ 262,185
2,715	2,715	26,126	2,715	2,713	5,428	31,554
2,192	2,192	22,480	2,192	2,192	4,384	26,864
<u>\$ 25,790</u>	<u>\$ 25,790</u>	<u>\$ 269,025</u>	<u>\$ 25,790</u>	<u>\$ 25,788</u>	<u>\$ 51,578</u>	<u>\$ 320,603</u>
\$ 557	\$ 557	\$ 5,258	\$ 557	\$ 558	\$ 1,115	\$ 6,373
-	-	217,133	-	-	-	217,133
297	297	8,450	297	298	595	9,045
721	721	15,340	721	722	1,443	16,783
343	343	7,549	343	341	684	8,233
1,016	1,016	34,956	1,016	1,015	2,031	36,987
161	161	6,384	161	160	321	6,705
230	230	47,758	230	228	458	48,216
188	188	8,129	188	187	375	8,504
2	2	76	2	2	4	80
420	420	5,880	420	420	840	6,720
7,429	7,429	14,858	7,429	7,430	14,859	29,717
750	750	5,700	750	750	1,500	7,200
1,403	1,403	2,806	1,403	1,402	2,805	5,611
97	97	194	97	96	193	387
627	627	1,629	627	626	1,253	2,882
4,676	4,676	22,953	4,676	4,677	9,353	32,306
793	793	2,689	793	794	1,587	4,276
<u>\$ 19,710</u>	<u>\$ 19,710</u>	<u>\$ 407,742</u>	<u>\$ 19,710</u>	<u>\$ 19,706</u>	<u>\$ 39,416</u>	<u>\$ 447,158</u>
<u>\$ 45,500</u>	<u>\$ 45,500</u>	<u>\$ 676,767</u>	<u>\$ 45,500</u>	<u>\$ 45,494</u>	<u>\$ 90,994</u>	<u>\$ 767,761</u>