

**INTER-COUNTY COMMUNITY
COUNCIL, INC.**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

Years Ended September 30, 2017 and 2016

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INTER-COUNTY COMMUNITY COUNCIL, INC

OFFICERS AND DIRECTORS

CLEARWATER COUNTY

*	John Nelson	Clearbrook, Minnesota	Commissioner
**	Jen Forsberg	Gonvick, Minnesota	
***	Jessica Horn	Gonvick, Minnesota	

EAST POLK COUNTY

*	Joan Lee	McIntosh, Minnesota	Commissioner
**	Jennifer Kvaale	Gully, Minnesota	
***	Louann McGlynn, Vice Chairperson	Mentor, Minnesota	

PENNINGTON COUNTY

*	Don Jensen	Goodridge, Minnesota	Commissioner
**	Cassandra Reese	Thief River Falls, Minnesota	
***	Frances Tougas	Thief River Falls, Minnesota	

RED LAKE COUNTY

*	John Lerohl, Chairperson	Oklee, Minnesota	Commissioner
**	Patty Purath, Secretary/Treasurer	Red Lake Falls, Minnesota	
***	Tim Hagl	Red Lake Falls, Minnesota	

AT-LARGE MEMBERS

*	James DuChamp	Plummer, Minnesota	
**	Sheri Huth	Thief River Falls, Minnesota	
***	Carol Sorenson	Red Lake Falls, Minnesota	

HEAD START LIASON

	Jesse Tollefson	Bagley, Minnesota	Yearly
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*	Elected Official	
**	Eligible Participant Representative	
***	Special Interest Representative	

MANAGEMENT

Catherine Johnson	Executive Director
Janet Halvorson	Financial Director
D'Anne Johnson	Head Start Director
Gayle Flateland	Energy Assistance Director
Paul Kaster	Weatherization Director
Jennifer Booth	Employment and Training Director
Bonnie Paquin	Family Service Director



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Inter-County Community Council, Inc.
Oklee, Minnesota

Report on the Financial Statements

We have audited the accompanying financial statements of Inter-County Community Council, Inc. (a nonprofit organization), which comprise the statements of financial position as of September 30, 2017 and 2016, and the related statements of activities 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 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 Council'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 Council'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 Inter-County Community Council, Inc. as of September 30, 2017 and 2016, 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

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses and the schedule of nonfederal assistance as listed on the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. 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. 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 February 6, 2018, on our consideration of Inter-County Community Council, 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 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 Inter-County Community Council, Inc.'s internal control over financial reporting and compliance.



Fergus Falls, Minnesota
February 6, 2018

INTER-COUNTY COMMUNITY COUNCIL, INC.
STATEMENTS OF FINANCIAL POSITION
September 30, 2017 and 2016

	2017	2016
ASSETS		
Cash and cash equivalents	\$ 315,772	\$ 342,337
Certificates of deposit	528,194	524,041
Grants receivable	372,216	378,412
Other receivables	27,596	5,306
Housing inventory	-	25,923
Prepaid expenses	41,500	30,673
Revolving loan receivable, net	91,281	58,077
Property and equipment, net	246,657	192,727
TOTAL ASSETS	\$1,623,216	\$1,557,496
 LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 48,175	\$ 59,381
Accrued expenses	88,474	79,353
Compensated absences payable	122,823	122,221
Deferred revenue	162,900	118,524
Total Liabilities	422,372	379,479
Net Assets		
Unrestricted net assets	989,187	999,089
Temporarily restricted net assets	211,657	178,928
Total Net Assets	1,200,844	1,178,017
TOTAL LIABILITIES AND NET ASSETS	\$1,623,216	\$1,557,496

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

INTER-COUNTY COMMUNITY COUNCIL, INC.
STATEMENTS OF ACTIVITIES
For the Years Ended September 30, 2017 and 2016

	2017			2016		
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUES						
Grants	\$2,509,111	\$ -	\$2,509,111	\$2,242,507	\$ -	\$2,242,507
Contracts and program income	128,339	-	128,339	57,429	-	57,429
Subrecipient revenue	627,389	-	627,389	634,984	-	634,984
Contributions and donations	29,973	-	29,973	13,193	-	13,193
Interest	4,472	40,371	44,843	3,340	15,730	19,070
Other income	2,443	-	2,443	7	-	7
Net assets released from restrictions						
Satisfaction of grant restrictions	7,642	(7,642)	-	5,479	(5,479)	-
Total Revenues	<u>3,309,369</u>	<u>32,729</u>	<u>3,342,098</u>	<u>2,956,939</u>	<u>10,251</u>	<u>2,967,190</u>
EXPENSES						
Program expenses						
Energy Assistance LIEAP	160,676	-	160,676	176,827	-	176,827
Weatherization	226,312	-	226,312	194,517	-	194,517
Employment and training	644,960	-	644,960	733,191	-	733,191
Head Start	1,416,019	-	1,416,019	1,245,593	-	1,245,593
Homeless programs	342,367	-	342,367	195,461	-	195,461
Block grants	129,168	-	129,168	110,840	-	110,840
MURL housing	7,642	-	7,642	5,479	-	5,479
Contracted services	22,933	-	22,933	29,998	-	29,998
Other program services	143,829	-	143,829	110,700	-	110,700
Total Program Expenses	<u>3,093,906</u>	<u>-</u>	<u>3,093,906</u>	<u>2,802,606</u>	<u>-</u>	<u>2,802,606</u>
General and administrative expenses	225,365	-	225,365	167,089	-	167,089
Total Expenses	<u>3,319,271</u>	<u>-</u>	<u>3,319,271</u>	<u>2,969,695</u>	<u>-</u>	<u>2,969,695</u>
CHANGE IN NET ASSETS	(9,902)	32,729	22,827	(12,756)	10,251	(2,505)
NET ASSETS, BEGINNING OF YEAR	<u>999,089</u>	<u>178,928</u>	<u>1,178,017</u>	<u>1,011,845</u>	<u>168,677</u>	<u>1,180,522</u>
NET ASSETS, END OF YEAR	<u>\$ 989,187</u>	<u>\$ 211,657</u>	<u>\$1,200,844</u>	<u>\$ 999,089</u>	<u>\$ 178,928</u>	<u>\$1,178,017</u>

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

INTER-COUNTY COMMUNITY COUNCIL, INC.

STATEMENTS OF CASH FLOWS

For the Years Ended September 30, 2017 and 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 22,827	\$ (2,505)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation	47,186	45,444
Mortgage discount amortization revenue	(40,371)	(15,730)
Gain on sale of property and equipment	(2,100)	-
Increase in deferred revenue	44,376	79,894
Issuance of revolving loan receivables, net of discount	(51,368)	-
Revolving loan reclassified	26,102	-
Net operating changes in		
Grants receivable	6,196	(154,550)
Other receivables	(22,290)	(3,259)
Housing inventory	25,923	-
Prepaid expenses	(10,827)	2,158
Accounts payable	(11,206)	(1,177)
Accrued expenses	9,121	2,943
Compensated absences payable	602	9,173
Net Cash Provided (Used) by Operating Activities	44,171	(37,609)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest reinvested in certificates of deposit	(4,153)	(3,014)
Purchase of equipment	(101,116)	(105,232)
Collections on revolving loans	32,433	26,523
Proceeds from sale of property and equipment	2,100	-
Net Cash Used by Investing Activities	(70,736)	(81,723)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(26,565)	(119,332)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	342,337	461,669
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 315,772	\$ 342,337
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES		
Disposal of capital assets	\$ 81,191	\$ 81,191
Revolving loan reclassified to housing inventory	-	25,923
Revolving loan receivables, net issued for mortgages	51,368	-

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

INTER-COUNTY COMMUNITY COUNCIL, INC.
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017 and 2016

NOTE 1 – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Inter-County Community Council, Inc. is a nonprofit organization organized to provide health and welfare services as a Community Action Agency for Clearwater, East Polk, Pennington, and Red Lake Counties. The Council's support comes primarily from state and federal grant awards. The Council provides services in a variety of areas including energy and weatherization assistance, head start and early head start, housing rehabilitation, youth employment and training, and senior employment.

The following is a summary of significant accounting policies followed in the preparation of these financial statements:

Basis of Accounting

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

Basis of Presentation

The Council reports information regarding its financial position and activities according to three classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumptions are reasonable in the circumstances, however, actual results could differ from those estimates.

Donated Assets

Donated investments and other noncash donations are recorded as contributions at their fair values at the date of donation.

Donated Property and Equipment

Donations of property and equipment are recorded as contributions at fair value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long these donated assets must be maintained, the Council reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Council reclassifies temporarily restricted net assets to unrestricted net assets at that time.

INTER-COUNTY COMMUNITY COUNCIL, INC.
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017 and 2016

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

Donated Services

No amounts have been reflected in the financial statements for donated services. The Council generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Council with specific programs. The Council receives more than 12,000 volunteer hours per year.

Concentration of Risk

The Council maintains its cash and temporary investments in financial institutions which, at times, may exceed federally insured limits. Accounts are guaranteed up to specified limits. The policy of the Council is to secure collateral for those deposits which are in excess of federal insurance.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents, unless the investments are held for meeting restrictions for purchase of property and equipment, payment of long-term debt, or endowment.

Grants Receivable

Grants receivable are stated at the amount management expects to collect from balances outstanding. Management closely monitors outstanding balances throughout the year and writes off to expense all balances that are considered uncollectible. Grants receivable represent the amount expended during the grant period but reimbursed after fiscal year-end.

Property and Equipment

All acquisitions of property and equipment in excess of \$5,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using primarily the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years. When property and equipment is sold or retired, any resulting gain or loss is reflected in current operations.

Property and equipment purchased with grant funds are owned by the Council while used in the program for which it was purchased or in the future authorized programs. However, the various funding sources have reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations.

Deferred Revenue

Income from grant funds used to purchase equipment is deferred and recognized over the useful lives of the assets.

INTER-COUNTY COMMUNITY COUNCIL, INC.
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017 and 2016

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

Fair Value of Financial Instruments

The carrying amounts of current assets and current liabilities approximate fair value because of the terms and relatively short maturity of these financial instruments.

Compensated Absences Payable

At the time of an anticipated layoff or termination, an employee will be paid for accumulated personal leave time up to 520 hours. Based on hourly rates in effect as of September 30, 2017 and 2016, compensated absences payable are \$122,823 and \$122,221, respectively.

Unrestricted Net Assets

Unrestricted net assets are resources available to support operations. The only limits on the use of unrestricted net assets are the broad limits resulting from the nature of the Council, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Temporarily Restricted Net Assets

Temporarily restricted net assets are resources that are restricted by a donor for use for a particular purpose or in a particular future period. The Council's unspent contributions are reported in this class if the donor limited their use, as are promised contributions that are not yet due. The unspent appreciation of the Council's donor-restricted endowment funds is also reported as temporarily restricted net assets.

Contributions of property and equipment or cash restricted to acquisition of property and equipment are reported as temporarily restricted net assets if the donor has restricted the use of the property or equipment to a particular program. If donors specify a length of time over which the property or equipment must be used, the restrictions expire evenly over the required period. Absent that type of restriction for use, the Council considers the restriction met when the assets are placed in service.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from temporarily restricted to unrestricted net assets.

Restricted and Unrestricted Revenue

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

INTER-COUNTY COMMUNITY COUNCIL, INC.
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017 and 2016

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

Grants and Contracts

Grants and contracts consist mainly of payments from the State of Minnesota and the Federal Government. Revenues from payments are recognized when earned. Other state and federal funds represent contributions and are recorded as increases in net assets when promised to the Council.

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Tax Status

The Council is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and similar state provisions. However, income from certain activities not directly related to the Council's tax-exempt purpose would be subject to taxation as unrelated business income. In addition, the Council qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

The Council's accounting policy is to present interest and penalties as a component of the provision for income taxes.

The Council's tax returns are subject to possible examination by taxing authorities. With few exceptions, the tax returns essentially remain open for possible examination for a period of three years after the respective filing deadlines of those returns.

Subsequent Events Consideration

Management has evaluated subsequent events through February 6, 2018, the date on which the financial statements were available to be issued. Management has determined that there were no material events that would require recognition or disclosure in the Organization's financial statements through this date.

NOTE 2 – CERTIFICATES OF DEPOSIT

Certificates of deposit totaling \$528,194 (\$524,041 at September 30, 2016) are listed as certificates of deposit in the accompanying financial statements. The certificates bear interest at ranging from 0.45% to 0.85% (0.50% to 0.75% at September 30, 2016) and have initial maturities of two years, with penalties for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements.

INTER-COUNTY COMMUNITY COUNCIL, INC.
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017 and 2016

NOTE 3 – GRANTS RECEIVABLE

Grants receivable as of September 30 consists of the following:

Program	2017	2016
Community Service Block Grant 2016	\$ -	\$ 13,320
Community Sservice Block Grant 2017	15,648	-
EAPWX A2106	-	9,053
EAPWX A2107	26,127	960
EAPWX A2108	2,038	-
Emergency food and shelter program	1,400	-
Emergency Services Program	2,515	(565)
Emergency Solutions Grant	2,257	1,028
Foreclosure Mitigation Counseling Round 8 (NPMC Rd 8)	-	41
Head Start and Early Head Start 05CH8391/02	-	47,520
Head Start and Early Head Start 05CH8391/03	-	96,409
Head Start and Early Head Start 05CH8391/04	127,602	-
Homeless Prevention (FHPAP)	3,376	2,093
Homeless Youth Act	8,464	5,275
Long-Term Homeless (LTH)	1,968	2,145
Low Income Home Energy Assistance Program 2016	-	10,491
Low Income Home Energy Assistance Program 2017	18,402	-
Minnesota Community Action Grant 2016-2017	12,059	9,136
Minnesota Head Start and Early Head Start	21,624	8,045
Minnesota Youth Program	5,390	5,550
MNSure Outreach and Enrollment	-	1,971
MNSure Outreach and Education	2,264	485
MNSure Navigator-In-Person Assister	505	-
Northwest Community Action Weatherization Program	636	-
Northwest Private Industry Council - accounting and MIS services	4,700	-
Propane A2501	22	644
River Point	205	816
Riverside Terrace	144	452
Senior Community Service Employment Program (SCSEP)	7,545	22,572
SNAP Outreach	-	7,420
State Dislocated Worker PY 14	-	18,917
State Dislocated Worker PY 15	7,255	9,441
State Dislocated Worker PY 16	17,302	-
Supportive Housing	18,743	2,223
TANF Youth 2017	7	-
Transitional Housing	3,158	4,772
WAP DOE A2500	1,126	9,296
Win-E-Mac School District 2609	2,050	-
WIOA Adult PY 15	-	53,579
WIOA Adult PY 16	39,642	2,035
WIOA Dislocated Worker PY 15	-	4,051
WIOA Dislocated Worker PY 16	5,866	-
WIOA Youth Out of School PY 15	-	13,304
WIOA Youth In-School PY 16	915	15,933
WIOA Youth Out-of-School PY 16	6,953	-
WIOA Youth In-School PY 17	2,308	-
WIOA Youth Out-of-School PY 17	2,000	-
TOTAL	\$ 372,216	\$ 378,412

INTER-COUNTY COMMUNITY COUNCIL, INC.
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017 and 2016

NOTE 4 – REVOLVING LOANS RECEIVABLE

The Council operates a housing program that provides assistance to eligible participants in the form of non-interest bearing loans. Principal payments are based on the participants' ability to pay and repayment terms are adjusted annually. As loan funds are repaid, the funds must be used to construct homes, provide renovation loans to existing individuals under the program, or cover a percentage of administrative costs. Loans receivable are stated at the amount of unpaid principal discounted at the prevailing market rate at the inception of the mortgage. There is no allowance provided on these loans as the Council holds the home as collateral and can cancel the contract if the individual is delinquent.

The loans were discounted to their net present value using discount rates ranging from 4.16 – 7.5%. The revolving loan receivable balances as of September 30 are as follows:

	<u>2017</u>	<u>2016</u>
Revolving loan receivable	\$ 262,788	\$ 215,877
Discount on revolving loan receivable	<u>(171,507)</u>	<u>(157,800)</u>
NET REVOLVING LOAN RECEIVABLE	<u>\$ 91,281</u>	<u>\$ 58,077</u>

The unamortized discount is the difference between the face amount of the contract for deed and its present value discounted at the applicable interest rate. The discount is amortized over the life of the contract for deed. Amortization for the years ended September 30, 2017 and 2016 were \$40,371 and \$15,730, respectively.

NOTE 5 – PROPERTY AND EQUIPMENT

The cost of property and equipment as of September 30 consists of the following:

	<u>2017</u>	<u>2016</u>
Land	\$ 21,961	\$ 21,961
Building	444,353	419,344
Equipment	<u>473,055</u>	<u>418,373</u>
	939,369	859,678
Accumulated depreciation	<u>(692,712)</u>	<u>(666,951)</u>
TOTAL, NET	<u>\$ 246,657</u>	<u>\$ 192,727</u>

Depreciation expense on property and equipment amounted to \$47,186 and \$45,444 for the years ended September 30, 2017 and 2016, respectively.

INTER-COUNTY COMMUNITY COUNCIL, INC.
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017 and 2016

NOTE 6 – RESTRICTIONS ON NET ASSETS

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

	2017	2016
REVOLVING LOAN FUND	\$ 211,657	\$ 178,928

Changes in temporarily restricted net assets consist of the following for the year ended September 30, 2017:

	Beginning Balance	Additions	Releases	Ending Balance
REVOLVING LOAN FUND	\$ 178,928	\$ 40,371	\$ 7,642	\$ 211,657

NOTE 7 – LEASES

The Council rents office space under non-cancelable operating leases. During the year ended September 30, 2017, rent expenses for the leases amounted to \$39,929. Future minimum non-cancelable lease payments for the next four years are as follows: 2018 \$23,798; 2019 \$5,856; 2020 \$2,081; and 2021 \$1,574.

NOTE 8 – RETIREMENT PLAN

The Council has a 403(b) pension plan that covers substantially all employees. Employees are eligible to participate in and contribute to the plan immediately upon being hired. The Council contributes 5% of employees' compensation for eligible employees who have met a six-month service requirement. The Council's contributions for the years ended September 30, 2017 and 2016 were \$68,563 and \$50,773, respectively.

NOTE 9 – CONCENTRATION OF GRANTS

A significant portion of the Council's revenues are from grants. These grants are paid primarily by state and federal agencies. The Council's operations and funding are subject to the administrative directives, rules, and regulations of federal, state, and local regulatory agencies. Such administrative directives, rules, and regulations are subject to change by an Act of Congress or acts of state or local regulatory agencies. Such changes may occur with little notice or inadequate funding to pay for the related costs, including the administrative burden, to comply with a change.

INTER-COUNTY COMMUNITY COUNCIL, INC.
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017 and 2016

NOTE 10 – CONTINGENT LIABILITIES

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of the expense which may be disallowed by the grantor cannot be determined at this time although the Council expects such amounts, if any, to be immaterial.

NOTE 11 – RESTRICTED CASH

Cash restricted for use in the revolving loan fund totaling \$111,543 and \$94,928 is included in cash and cash equivalents on the statement of financial position at September 30, 2017 and 2016, respectively.

NOTE 12 – RELATED PARTY TRANSACTIONS

A board member has an outstanding loan due to the Council through their MURL Housing program. The balance of the outstanding loan is \$16,655 as of September 30, 2017.

**FEDERAL AWARDS INFORMATION
AND OTHER REPORTS**

INTER-COUNTY COMMUNITY COUNCIL, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2017

Grantor/Pass-Through Grantor/Program Title	CFDA #	Grantor Number or Federal Reference Number	Grant Period		Program or Award Amount	Grant/Contract Revenue	Expenditures	Passed through to Subrecipients
U.S. Department of Housing and Urban Development								
Direct Awards								
Supportive Housing Program	14.235	MN0176L5K061504	7/13/2016	7/12/2017	\$ 39,433	\$ 31,073	\$ 31,073	\$ -
Supportive Housing Program	14.235	MN0176L5K061605	3/20/2017	3/19/2018	38,509	4,508	4,508	-
Northwest MN CoC Planning Grant	14.235	MN0320L5K061500	9/23/2016	9/22/2017	20,117	20,117	20,117	-
Northwest MN CoC Planning Grant	14.235	MN0337L5K061400	3/11/2016	3/31/2017	8,096	8,096	8,096	-
Minnesota Department of Human Services								
Emergency Solutions Grant (ESG-Rehousing)	14.231	GRK%94473	7/1/2015	6/30/2017	75,000	40,578	40,578	-
Emergency Solutions Grant (ESG-Rehousing)	14.231	GRK%126815	7/1/2017	6/30/2019	75,000	8,055	8,055	-
Total U.S. Department of Housing and Urban Development						112,427	112,427	-
US Department of Treasury								
Minnesota Housing Finance Agency								
Foreclosure Mitigation Counseling Round 8	21.000	PL1113-76X1350	7/1/2014	12/31/2016	2,147	41	-	-
U.S. Department of Labor								
Minnesota Department of Employment & Economic Development								
Northwest Private Industry Council								
WIOA Youth Inschool	17.259	PY15-5013600	4/1/2015	3/31/2017	46,374	6,561	6,561	-
WIOA Youth Out of School	17.259	PY15-5013600	4/1/2015	3/31/2017	143,638	29,234	29,234	-
WIOA Youth Inschool	17.259	PY16-6013600	5/1/2016	12/31/2017	40,986	34,304	34,304	-
WIOA Youth Out of School	17.259	PY16-6013600	5/1/2016	12/31/2017	113,882	63,573	63,573	-
WIOA Youth Inschool	17.259	PY17-7013600	4/1/2017	3/31/2019	49,062	6,593	6,593	-
WIOA Youth Out of School	17.259	PY17-7013600	4/1/2017	3/31/2019	136,374	3,687	3,687	-
WIOA Adult	17.258	PY15-5013100	11/23/2015	6/30/2017	214,006	36,578	36,578	-
WIOA Adult	17.258	PY16-6013100	7/1/2016	6/30/2018	126,407	159,108	159,108	-
WIOA Dislocated Worker	17.278	PY15-5018000	11/23/2015	6/30/2017	24,500	11,446	11,446	-
WIOA Dislocated Worker	17.278	PY16-6018000	7/1/2016	6/30/2018	89,528	22,168	22,168	-
Minnesota Department of Employment & Economic Development								
Senior Community Service Employment Program	17.235	7255100	7/1/2016	6/30/2017	93,194	54,013	54,013	-
Senior Community Service Employment Program	17.235	8255100	7/1/2017	6/30/2018	83,883	18,310	18,310	-
Total U.S. Department of Labor						445,574	445,574	-
U.S. Department of Energy								
Minnesota Department of Commerce								
WAP DOE A2500	81.042	100582	7/1/2016	6/30/2017	212,081	127,295	127,295	-
WAP DOE A2500	81.042	125245	7/1/2017	6/30/2018	167,997	4,002	4,002	-
Total U.S. Department of Energy						131,297	131,297	-
U.S. Department of Agriculture								
Minnesota Department of Human Services								
SNAP Outreach	10.561	GRK%102150	10/1/2015	9/30/2017	73,345	36,671	36,671	-

(See Accompanying Notes to the Schedule of Expenditures of Federal Awards.)

INTER-COUNTY COMMUNITY COUNCIL, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2017

Grantor/Pass-Through Grantor/Program Title	CFDA #	Pass-Through Grantor Number or Federal Reference Number	Grant Period		Grant Award	Grant/Contract Revenue	Expenditure	Passed through to Subrecipients
U.S. Department of Health and Human Services								
Direct Awards								
Head Start and Early Head Start	93.600	05CH8391-03-01	4/1/2016	3/31/2017	1,310,206	649,300	649,300	-
Head Start and Early Head Start	93.600	05CH8391-04-01	4/1/2017	3/31/2018	1,512,356	565,392	565,392	-
Total Direct U.S. Department of Health and Human Services						1,214,692	1,214,692	-
Minnesota Department of Commerce								
Low Income Home Energy Assistance Program	93.568	1563	10/1/2016	9/30/2017	174,183	170,676	170,676	-
EAPWX A2108	93.568	125245	7/1/2017	9/30/2018	261,587	4,054	4,054	-
EAPWX A2107	93.568	110582	7/1/2016	9/30/2017	215,018	102,315	102,315	-
Minnesota Insurance Marketplace								
Northwest Community Action Agency								
MNsure Outreach & Enrollment	93.525	110728	7/1/2016	6/30/2017	23,709	12,036	12,036	-
MNsure Outreach & Education	93.525	114430	9/1/2016	6/30/2017	8,659	6,708	6,708	-
Minnesota Department of Employment & Economic Development								
TANF Youth	93.558	8257400	4/1/2017	12/31/2017	10,000	53	53	-
Minnesota Department of Human Services								
CSBG 2016	93.569	GRK%94770	10/1/2015	9/30/2017	75,725	36,949	36,949	-
CSBG 2017	93.569	GRK%94770	10/1/2016	12/31/2017	71,886	57,640	57,640	-
Mnsure Navigator/In-Person Assister	93.525	69965	1/1/2015	6/30/2019		3,655	143	-
Total Indirect U.S. Department of Health and Human Services						394,087	390,575	-
Total U.S. Department of Health and Human Services						1,608,779	1,605,267	-
U.S. Department of Homeland Security								
Federal Emergency Management Agency								
United Way Worldwide								
Minnesota Department of Human Services								
Emergency Food and Shelter Program								
Red Lake County	97.024	34-5036-00	10/1/2016	1/31/2018	2,800	-	-	-
Red Lake County	97.024	33-5036-00	11/1/2015	3/31/2017	2,800	2,800	2,800	-
Total U.S. Department of Homeland Security						2,800	2,800	-
Total Federal Awards Before Contributed Services						2,337,588	2,334,035	-
U.S. Department of Health and Human Services								
Direct Support								
Head Start and Early Head Start (Note 2)	93.600	05CH8391/03	4/1/2016	3/31/2017	327,552	-	85,903	-
Head Start and Early Head Start (Note 2)	93.600	05CH8391/04	4/1/2017	3/31/2018	378,089	-	221,096	-
Total Federal Awards After Contributed Services						\$ 2,337,588	\$ 2,641,034	\$ -

(See Accompanying Notes to the Schedule of Expenditures of Federal Awards.)

INTER-COUNTY COMMUNITY COUNCIL, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2017

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Inter-County Community Council, Inc. for the year ended September 30, 2017. 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*. Because the schedule presents only a selected portion of the operations, it is not intended to and does not present the financial position, changes in net assets or cash flows of Inter-County Community Council, Inc.

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 of the Uniform Guidance 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 – CONTRIBUTED SERVICES

Inter-County Community Council, Inc. receives significant amounts of services donated by volunteers in carrying out the program's objectives. No amounts have been reflected in the financial statements for these donated services because the contributed services do not meet the criteria for recognition.

NOTE 4 – INDIRECT COST RATE

Inter-County Community Council, Inc. has elected not to use the 10% de minimus indirect cost rate allowed under the Uniform Guidance.

INTER-COUNTY COMMUNITY COUNCIL, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2017

NOTE 5 – HEAD START AND EARLY HEAD START

A schedule reconciling the expenditures per the accompanying schedule of expenditures of federal awards to the Federal Financial Status Reports is as follows:

Head Start and Early Head Start (05CH8391-03)

Amount per Schedule of Expenditures of Federal Awards	\$	649,300
Contributions (In-Kind)		113,260
Capital asset expenditure		66,791
Depreciation		(15,906)
Expenditures and Contributions (In-Kind) for the year ended 9/30/2017		689,540

Total Outlays - Financial Status Report 03/31/17	\$	1,502,985
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Head Start and Early Head Start (05CH8391/03)

Amount per Schedule of Expenditures of Federal Awards	\$	565,392
Contributions (In-Kind)		221,096
Capital asset expenditure		7,215
Depreciation		(15,906)
Accrued expenses		(214)

Total Outlays - Financial Status Report 09/30/17	\$	777,583
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NOTE 6 – CSBG

A schedule reconciling the expenditures per the accompanying schedule of expenditures of federal awards to the Federal Financial Status Report is as follows:

CSBG (GRK% 64973 and GRK% 94770)

Amount per Schedule of Expenditures of Federal Awards:		
Grant period 10-1-15 to 9-30-16	\$	36,949
Grant period 10-1-16 to 12-31-17		57,640
Expenditures for the year ended 9-30-16		38,776
Accrued expenses		(35)

Total Outlays - Financial Status Report 9-30-17	\$	133,330
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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
Inter-County Community Council, Inc.
Oklee, Minnesota

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 Inter-County Community Council, Inc., (a nonprofit organization), which comprise the statement of financial position as of September 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 6, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council’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 Council’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Council’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 Council’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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 the Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance 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 non-compliance 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 Council'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 Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carlson AV LLP

Fergus Falls, Minnesota
February 6, 2018



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

Board of Directors
Inter-County Community Council, Inc.

Report on Compliance for Each Major Federal Program

We have audited Inter-County Community Council, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs for the year ended September 30, 2017. The Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of current year 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 each of the Council'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 the Council'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 the Council's compliance.

Opinion on Each Major Federal Program

In our opinion, the Council 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 September 30, 2017.

Report on Internal Control over Compliance

Management of the Council 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 the Council'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 the Council'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, non-compliance 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 non-compliance 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.

Carlson AV LLP

Fergus Falls, Minnesota
February 6, 2018

INTER-COUNTY COMMUNITY COUNCIL, INC.
SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
September 30, 2017

SUMMARY OF AUDITOR’S RESULTS

1. The auditor’s report expresses an unmodified opinion on whether the financial statements of the Council were prepared in accordance with GAAP.
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements are reported.
3. No instances of non-compliance material to the financial statements of the Council were disclosed during the audit.
4. The auditor’s report on compliance for the major federal programs for the Council expresses an unmodified opinion on all major federal programs.
5. Audit findings relative to the major federal programs for the Council are reported in Part 3 of this schedule.
6. Head Start, CFDA number 93.600 and Low Income Home Energy Assistance, CFDA number 93.568 were tested as major programs.
7. The dollar threshold used for distinguishing between Type A and Type B programs was \$750,000.
8. The Council was determined to be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS AUDIT

None

SUPPLEMENTARY INFORMATION

INTER-COUNTY COMMUNITY COUNCIL, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
Year ended September 30, 2017

Program Services

	Energy Assistance LIEAP	Weatheri- zation	Employment and Training	Head Start	Homeless Programs	Block Grants	MURL Housing	Contracted Services	Other Program Services	General and Administrative	Totals
Salaries	\$ 63,883	\$ 40,446	\$ 204,970	\$ 725,994	\$ 116,019	\$ 53,282	\$ 1,792	\$ 14,040	\$ 40,467	\$ 141,537	\$ 1,402,430
Payroll taxes and fringe benefits	32,370	15,899	89,658	319,038	50,003	21,768	778	4,227	18,394	49,889	602,024
Contracted services	3,304	6,184	8,708	82,534	28,875	21,022	83	3,427	49,644	32,500	236,281
Travel	2,464	3,454	14,693	56,621	6,728	9,171	96	563	2,867	1,425	98,082
Space usage	5,304	2,206	21,157	44,605	6,131	1,456	63	105	1,666	10,525	93,218
Direct client support	38,737	150,080	281,312	-	112,818	-	-	-	27,119	254	610,320
Training	349	1,298	623	17,204	2,904	10,682	-	-	25	840	33,925
Depreciation	-	-	-	32,030	-	-	-	-	-	15,156	47,186
Supplies, printing, telephone	5,992	6,423	18,955	55,555	18,405	3,342	1,810	529	981	808	112,800
Other program costs	8,273	322	4,884	82,438	484	8,445	3,020	42	2,666	(27,569)	83,005
TOTAL	\$ 160,676	\$ 226,312	\$ 644,960	\$ 1,416,019	\$ 342,367	\$ 129,168	\$ 7,642	\$ 22,933	\$ 143,829	\$ 225,365	\$ 3,319,271

INTER-COUNTY COMMUNITY COUNCIL, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
Year ended September 30, 2016

	Program Services									General and Administrative	Totals
	Energy Assistance LIEAP	Weatheri- zation	Employment and Training	Head Start	Homeless Programs	Block Grants	MURL Housing	Contracted Services	Other Program Services		
Salaries	\$ 66,438	\$ 34,966	\$ 196,745	\$ 620,228	\$ 70,255	\$ 42,056	\$ 1,911	\$ 16,106	\$ 52,382	\$ 111,463	\$ 1,212,550
Payroll taxes and fringe benefits	29,041	13,128	76,735	277,125	26,135	17,730	644	5,325	22,218	35,777	503,858
Contracted services	3,722	5,102	7,874	93,034	5,887	7,557	71	5,918	2,292	38,772	170,229
Travel	3,127	5,441	20,953	51,343	4,118	12,921	85	1,784	2,200	(1,039)	100,933
Space usage	4,022	3,065	12,120	42,886	3,746	2,057	56	311	2,101	(5,648)	64,716
Direct client support	52,573	129,469	401,589	-	79,267	165	-	-	25,741	-	688,804
Training	630	580	1,233	13,133	308	12,872	-	-	-	25	28,781
Depreciation	-	-	-	25,338	-	-	-	-	-	20,106	45,444
Supplies, printing, telephone	6,166	1,889	11,412	51,919	4,969	7,739	170	519	2,989	818	88,590
Other program costs	11,108	877	4,530	70,587	776	7,743	2,542	35	777	(33,185)	65,790
TOTAL	\$ 176,827	\$ 194,517	\$ 733,191	\$ 1,245,593	\$ 195,461	\$ 110,840	\$ 5,479	\$ 29,998	\$ 110,700	\$ 167,089	\$ 2,969,695

INTER-COUNTY COMMUNITY COUNCIL, INC.
SCHEDULE OF NONFEDERAL ASSISTANCE
For the Year Ended September 30, 2017

<u>Grantor/Pass-Through Grantor/Program Title</u>	<u>Pass-Through Grantor-Number or Federal Reference Number</u>	<u>Grant Period</u>		<u>Grant Award</u>	<u>Grant/Contract Revenue</u>	<u>Other Revenue</u>	<u>Expenditures</u>
State of Minnesota Funding							
Minnesota Department of Employment & Economic Development							
Minnesota Youth Program	7256400	7/1/2016	6/30/2017	\$ 73,654	\$ 39,971	\$ -	\$ 39,971
Minnesota Youth Program	8256400	7/1/2017	6/30/2018	73,654	17,470	-	17,470
Higher Education Career Advisors Program (HECAP)	7256301	7/1/2016	6/30/2017	5,000	4,896	-	4,896
Northwest Private Industry Council							
State Dislocated Worker	PY15-5018500	6/1/2016	6/30/2017	113,601	73,171	-	73,171
State Dislocated Worker	PY16-6018500	7/1/2016	6/30/2018	168,366	105,134	-	105,134
Minnesota Department of Commerce							
Propane A2501	110582	7/1/2016	6/30/2017	21,319	212	-	212
Propane A2501	95376	7/1/2017	6/30/2018	17,477	63	-	63
Minnesota Housing							
Tri-Valley Opportunity Council Inc.							
Homeless Prevention (FHPAP)		7/1/2015	6/30/2017	61,346	31,266	-	31,266
Homeless Prevention (FHPAP)		7/1/2017	6/30/2019	57,747	8,040	-	8,040
Minnesota Department of Education							
Minnesota Head Start	3600	7/1/2016	6/30/2017	214,955	165,313	-	165,313
Minnesota Head Start	4111	7/1/2017	6/30/2018	221,804	49,168	-	49,168
Pathways II Early Learning Scholarships 2017	7018-84	7/1/2016	6/30/2017	75,000	72,405	-	72,405
Pathways II Early Learning Scholarships 2018	7018-84	7/1/2017	6/30/2018	75,000	1,373	-	1,373
Minnesota Department of Human Services							
MN CAG 2016	GRK%94770	7/1/2015	6/30/2017	47,193	-	-	-
MN CAG 2017	GRK%94770	7/1/2016	6/30/2017	47,193	37,472	-	37,472
MN CAG 2018	GRK%127518	7/1/2017	6/30/2017	52,087	12,059	-	12,059
Transitional Housing	GRK%94583	7/1/2015	6/30/2017	125,000	80,805	-	80,805
Transitional Housing	GRK%127194	7/1/2017	6/30/2019	125,000	10,538	-	10,538
Emergency Service Program	GRK%94512	7/1/2015	6/30/2017	45,000	22,355	-	22,355
Emergency Service Program	GRK%126973	7/1/2017	6/30/2019	45,000	7,921	-	7,921
Homeless Youth Act	GRK%94532	7/1/2015	6/30/2017	150,000	76,641	-	76,641
Homeless Youth Act	GRK%127149	7/1/2017	6/30/2019	150,000	30,190	-	30,190
Mahube-OTWA Community Action Partnership, Inc							
Long-term Homeless		1/1/2016	12/31/2017	31,800	14,692	-	14,692
Hunger Solutions-Spring 2017							
		1/1/2017	6/30/2017	184	184	-	184
Minnesota Insurance Marketplace							
Northwest Community Action							
MNsure Education & Outreach	110728	7/1/2015	6/30/2016	23,709	3,090	-	3,090
Total State of Minnesota Funding				2,021,089	864,429	-	864,429

INTER-COUNTY COMMUNITY COUNCIL, INC.
SCHEDULE OF NONFEDERAL ASSISTANCE
For the Year Ended September 30, 2017

Grantor/Pass-Through Grantor/Program Title	Pass-Through Grantor-Number or Federal Reference Number	Grant Period	Grant Award	Grant/Contract Revenue	Other Revenue	Expenditure
Blue Cross & Blue Shield Foundation Mahube-OTWA Community Action Northwest Region Health Insurance Access Project		04/01/2013 3/31/2015	\$ -	\$ -	\$ -	\$ 7,456
Otter Tail Power Company Conservation Improvement Program		01/01/2017 12/31/2017 01/01/2018 12/31/2018	- -	- -	5,490 -	4,623 649
Red Lake Electric Cooperative Inc. Conservation Improvement Program		01/01/2017 12/31/2017 01/01/2018 12/31/2018	- -	- -	3,380 -	2,430 1,198
City of Thief River Falls Conservation Improvement Program		01/01/2017 12/31/2017 01/01/2018 12/31/2018	- -	- -	830 -	- 649
Clearwater-Polk Electric Conservation Improvement Program		01/01/2018 12/31/2018	- -	- -	- -	3,049
City of Fosston Conservation Improvement Program		01/01/2017 12/31/2017 01/01/2018 12/31/2018	- -	- -	830 -	37 599
Win-E-Mac School District 2609		07/01/2016 06/30/2017 07/01/2017 06/30/2018	- -	- -	10,212 -	6,706 2,050
Food Shelf Donations		10/01/2016 09/30/2017	- -	- -	12,687	11,216
Reach out for Warmth Donations		10/01/2016 09/30/2017	- -	- -	1,702	2,464
Contracted Services The Schuett Companies Inc Riverside Terrace Limited Partnership Project			-	-	1,588	1,588
DW Jones Management River Pointe Project			-	-	1,740	1,740
White Earth Audits		07/01/2016 06/30/2018	- -	- -	673	1,558
Northwest Community Action Programs- Weatherization Audits		07/01/2016 06/30/2018	- -	- -	6,930	5,295
Northwest Private Industry Council - Accounting & MIS Services		07/01/2016 06/30/2018	- -	- -	20,367	17,106
Total Other Funding			-	-	66,428	70,413
TOTAL NONFEDERAL ASSISTANCE			\$ 2,021,089	\$ 864,429	\$ 66,428	\$ 934,842