



NORTHWEST COMMUNITY ACTION  
PROGRAMS OF WYOMING, INC.  
AND SUBSIDIARIES

CONSOLIDATED FINANCIAL REPORT

June 30, 2016

and

June 30, 2015

**NORTHWEST COMMUNITY ACTION PROGRAMS OF WYOMING, INC. AND  
SUBSIDIARIES  
CONSOLIDATED FINANCIAL REPORT**

**June 30, 2016**

**and**

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INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS

To the Board of Directors  
Northwest Community Action Programs of Wyoming, Inc.  
and Subsidiaries  
Worland, Wyoming

**Report on the Consolidated Financial Statements**

We have audited the accompanying consolidated financial statements of Northwest Community Action Programs of Wyoming, Inc. and Subsidiaries (NOWCAP), a nonprofit organization, which comprise the consolidated statements of financial position as of June 30, 2016 and 2015, and the related consolidated 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 consolidated 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 consolidated 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 consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

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

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