

Little Dixie Community Action Agency, Inc.

Hugo, Oklahoma

***REPORT ON AUDITS OF FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION***

For the Years Ended December 31, 2017 and 2016

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants

*630 East 17th Street
P. O. Box 1406
Ada, Oklahoma 74820
(580) 332-8548
FAX: (580) 332-2272
Website: www.saunderscpas.com*

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Little Dixie Community Action Agency, Inc.

We have audited the accompanying financial statements of Little Dixie Community Action Agency, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017 and 2016, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental 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 Little Dixie Community Action Agency, Inc. as of December 31, 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

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the *Uniform Guidance*), is presented for purposes of additional analysis and is not a required part of the financial statements. In addition, the accompanying supplemental information, as listed in the preceding table of contents, 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 June 18, 2018 on our consideration of Little Dixie Community Action Agency, Inc.'s internal control over financial reporting and on our tests of 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 Little Dixie Community Action Agency, Inc.'s internal control over financial reporting and compliance.



SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

June 18, 2018

FINANCIAL STATEMENTS

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION

December 31, 2017 and December 31, 2016

	2017			
	Unrestricted	Temporarily Restricted	Permanently Restricted	2017 Total
ASSETS				
Current Assets				
Cash	\$ 7,096,604	\$ 1,018,340	\$ 9,195	\$ 8,124,139
Due From Grantors	16,810	812,315	0	829,125
Other Receivables	25,954	262,245	0	288,199
Notes Receivable, Current, Net	0	61,882	12,258	74,140
Due From (To) Other Funds	0	0	0	0
Prepaid Expenses	0	0	0	0
Total Current Assets	7,139,368	2,154,782	21,453	9,315,603
Non-Current Assets				
Notes Receivable, Net	0	315,702	1,342,183	1,657,885
Property Held For Sale	389,957	177,598	38,141	605,696
Property and Equipment	12,604,996	0	0	12,604,996
Less: Accumulated Depreciation	(7,040,461)	0	0	(7,040,461)
Total Non-Current Assets	5,954,492	493,300	1,380,324	7,828,116
TOTAL ASSETS	\$ 13,093,860	\$ 2,648,082	\$ 1,401,777	\$ 17,143,719
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts Payable	\$ 99,717	\$ 165,220	\$ 0	\$ 264,937
Accrued Expenses	372,079	0	0	372,079
Deposits Subject to Refund	24,376	0	0	24,376
Insurance and Taxes Payable	0	0	0	0
Escrow Payables	0	(452)	0	(452)
Deferred Revenue	0	0	0	0
Notes Payable - Current Portion	0	46,857	0	46,857
Total Current Liabilities	496,172	211,625	0	707,797
Long-Term Liabilities				
Other Payable	0	0	0	0
Notes Payable	1,082,237	206,338	0	1,288,575
Less: Current Portion Notes Payable	0	(46,857)	0	(46,857)
Total Long-Term Liabilities	1,082,237	159,481	0	1,241,718
Total Liabilities	1,578,409	371,106	0	1,949,515
Net Assets				
Unrestricted Net Assets	11,515,451	0	0	11,515,451
Temporarily Restricted Net Assets	0	2,276,976	0	2,276,976
Permanently Restricted Net Assets	0	0	1,401,777	1,401,777
Total Net Assets	11,515,451	2,276,976	1,401,777	15,194,204
TOTAL LIABILITIES AND NET ASSETS	\$ 13,093,860	\$ 2,648,082	\$ 1,401,777	\$ 17,143,719

* The accompanying notes are an integral part of the financial statements.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION

December 31, 2017 and December 31, 2016

	2016			2016 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
ASSETS				
Current Assets				
Cash	\$ 5,371,725	\$ 1,237,719	\$ 289,822	\$ 6,899,266
Due From Grantors	13,430	980,924	0	994,354
Other Receivables	67,958	269,832	0	337,790
Notes Receivable, Current, Net	0	53,738	11,230	64,968
Due From (To) Other Funds	0	0	0	0
Prepaid Expenses	0	0	0	0
Total Current Assets	<u>5,453,113</u>	<u>2,542,213</u>	<u>301,052</u>	<u>8,296,378</u>
Non-Current Assets				
Notes Receivable, Net	0	251,681	1,663,345	1,915,026
Property Held For Sale	523,043	206,311	38,141	767,495
Property and Equipment	12,931,928	0	0	12,931,928
Less: Accumulated Depreciation	<u>(7,044,440)</u>	<u>0</u>	<u>0</u>	<u>(7,044,440)</u>
Total Non-Current Assets	<u>6,410,531</u>	<u>457,992</u>	<u>1,701,486</u>	<u>8,570,009</u>
TOTAL ASSETS	<u>\$ 11,863,644</u>	<u>\$ 3,000,205</u>	<u>\$ 2,002,538</u>	<u>\$ 16,866,387</u>
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts Payable	\$ 74,411	\$ 215,251	\$ 0	\$ 289,662
Accrued Expenses	404,431	0	0	404,431
Deposits Subject to Refund	23,651	0	0	23,651
Insurance and Taxes Payable	0	0	0	0
Escrow Payables	0	(351)	0	(351)
Deferred Revenue	0	0	0	0
Notes Payable - Current Portion	0	43,203	0	43,203
Total Current Liabilities	<u>502,493</u>	<u>258,103</u>	<u>0</u>	<u>760,596</u>
Long-Term Liabilities				
Other Payable	0	0	0	0
Notes Payable	1,309,263	322,176	0	1,631,439
Less: Current Portion Notes Payable	<u>0</u>	<u>(43,203)</u>	<u>0</u>	<u>(43,203)</u>
Total Long-Term Liabilities	<u>1,309,263</u>	<u>278,973</u>	<u>0</u>	<u>1,588,236</u>
Total Liabilities	<u>1,811,756</u>	<u>537,076</u>	<u>0</u>	<u>2,348,832</u>
Net Assets				
Unrestricted Net Assets	10,051,888	0	0	10,051,888
Temporarily Restricted Net Assets	0	2,463,129	0	2,463,129
Permanently Restricted Net Assets	<u>0</u>	<u>0</u>	<u>2,002,538</u>	<u>2,002,538</u>
Total Net Assets	<u>10,051,888</u>	<u>2,463,129</u>	<u>2,002,538</u>	<u>14,517,555</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 11,863,644</u>	<u>\$ 3,000,205</u>	<u>\$ 2,002,538</u>	<u>\$ 16,866,387</u>

* The accompanying notes are an integral part of the financial statements.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF ACTIVITIES

For the Years Ended December 31, 2017 and December 31, 2016

	2017			2017 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
<u>REVENUES</u>				
Contributions	\$ 39,163	\$ 26,500	\$ 0	\$ 65,663
Rental	550,432	7,560	0	557,992
Federal Grants and Loans	351,086	13,961,631	0	14,312,717
State Grants	0	466,675	0	466,675
Program Fees and Contracts	1,812,481	1,504,374	0	3,316,855
Recoveries from Programs	3,163,928	0	0	3,163,928
Miscellaneous	6,611	1,500	0	8,111
Match Revenues	0	1,628,242	0	1,628,242
Interest and Dividends	64,251	32,078	0	96,329
Net Assets Released from Restrictions:				
Satisfaction of Program Restrictions	<u>17,135,287</u>	<u>(17,135,287)</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>23,123,239</u>	<u>493,273</u>	<u>0</u>	<u>23,616,512</u>
<u>EXPENSES</u>				
Program Services				
Early Childhood	10,446,302	0	0	10,446,302
Community Services	3,047,766	0	0	3,047,766
Housing	3,206,585	0	0	3,206,585
Transportation	2,083,849	0	0	2,083,849
Economic Development	811,322	0	0	811,322
Supportive Services				
General Operating	<u>3,561,963</u>	<u>0</u>	<u>0</u>	<u>3,561,963</u>
Total Expenses	<u>23,157,787</u>	<u>0</u>	<u>0</u>	<u>23,157,787</u>
Change in Net Assets	(34,548)	493,273	0	458,725
Prior Period Adjustment	0	0	0	0
Interfund Transfers	1,622,384	(1,021,623)	(600,761)	0
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	82,247	177,797	0	260,044
Gain (Loss) on Disposition of Assets	(206,520)	164,400	0	(42,120)
Net Assets, December 31, 2016	<u>10,051,888</u>	<u>2,463,129</u>	<u>2,002,538</u>	<u>14,517,555</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 11,515,451</u>	<u>\$ 2,276,976</u>	<u>\$ 1,401,777</u>	<u>\$ 15,194,204</u>

* The accompanying notes are an integral part of the financial statements.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF ACTIVITIES

For the Years Ended December 31, 2017 and December 31, 2016

	2016			2016 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
<u>REVENUES</u>				
Contributions	\$ 3,023	\$ 18,500	\$ 0	\$ 21,523
Rental	904,237	9,360	0	913,597
Federal Grants and Loans	265,296	13,463,232	40,000	13,768,528
State Grants	0	428,213	0	428,213
Program Fees and Contracts	1,096,022	1,615,647	0	2,711,669
Recoveries from Programs	3,361,123	0	0	3,361,123
Miscellaneous	81,805	0	0	81,805
Match Revenues	0	1,738,190	0	1,738,190
Interest and Dividends	27,138	26,038	0	53,176
Net Assets Released from Restrictions:				
Satisfaction of Program Restrictions	<u>17,542,760</u>	<u>(17,542,760)</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>23,281,404</u>	<u>(243,580)</u>	<u>40,000</u>	<u>23,077,824</u>
<u>EXPENSES</u>				
Program Services				
Early Childhood	9,532,984	0	0	9,532,984
Community Services	3,022,646	0	0	3,022,646
Housing	3,534,557	0	0	3,534,557
Transportation	2,672,338	0	0	2,672,338
Economic Development	953,150	0	0	953,150
Supportive Services				
General Operating	<u>3,679,019</u>	<u>0</u>	<u>0</u>	<u>3,679,019</u>
Total Expenses	<u>23,394,694</u>	<u>0</u>	<u>0</u>	<u>23,394,694</u>
Change in Net Assets	(113,290)	(243,580)	40,000	(316,870)
Prior Period Adjustment	0	0	0	0
Interfund Transfers	548,083	(547,149)	(934)	0
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	44,709	646,442	0	691,151
Gain (Loss) on Disposition of Assets	(52,334)	0	0	(52,334)
Net Assets, December 31, 2014	<u>9,624,720</u>	<u>2,607,416</u>	<u>1,963,472</u>	<u>14,195,608</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 10,051,888</u>	<u>\$ 2,463,129</u>	<u>\$ 2,002,538</u>	<u>\$ 14,517,555</u>

* The accompanying notes are an integral part of the financial statements.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2017 and December 31, 2016

<u>EXPENSES</u>	2017		
	Early Childhood	Community Services	Housing
Salaries and Wages	\$ 3,042,936	\$ 969,586	\$ 1,325,113
Fringe Benefits	889,712	301,599	392,815
Indirect Costs	698,646	216,223	302,742
Stipends	65,528	62,052	0
Consultant/Contractual	797,419	561,216	77,344
Travel and Transportation	150,420	141,260	278,839
Space Cost	897,528	30,870	44,412
Telephone and Utilities	122,602	37,474	133,611
Rehabilitation/Renovation	0	0	0
Postage	2,246	1,359	3,417
Supplies	500,096	168,479	78,783
Food	1,415,702	2,632	121
Equipment and Facilities	28,222	24,594	208,333
Advertising/Promotion	6,737	59,454	16,999
Insurance	61,505	3,042	61,457
Printing and Publications	32,771	17,963	1,266
Repairs and Maintenance	12,933	496	126,989
Other	444,814	91,268	40,442
Training	2,150	6,062	9,826
Fees, Licenses and Dues	31,948	30,726	25,303
Direct Services	0	18,286	0
Match Expense	1,242,387	303,125	78,773
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
TOTAL EXPENSES	\$ 10,446,302	\$ 3,047,766	\$ 3,206,585

* The accompanying notes are an integral part of the financial statements.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2017 and December 31, 2016

EXPENSES	2017			2017 Total
	Trans- portation	Economic Development	General Operating	
Salaries and Wages	\$ 1,034,620	\$ 276,737	\$ 1,041,809	\$ 7,690,801
Fringe Benefits	312,683	82,205	332,101	2,311,115
Indirect Costs	235,280	62,944	9,508	1,525,343
Stipends	0	0	0	127,580
Consultant/Contractual	9,573	43,258	77,461	1,566,271
Travel and Transportation	132,784	11,810	76,268	791,381
Space Cost	22,624	1,272	31,923	1,028,629
Telephone and Utilities	53,116	104,807	12,894	464,504
Rehabilitation/Renovation	0	0	0	0
Postage	229	347	7,315	14,913
Supplies	7,991	18,507	26,948	800,804
Food	0	0	11,795	1,430,250
Equipment and Facilities	62,890	27,953	26,153	378,145
Advertising/Promotion	3,025	1,121	7,851	95,187
Insurance	101,548	75,487	1,356,548	1,659,587
Printing and Publications	2,991	315	4,984	60,290
Repairs and Maintenance	81,714	54,313	335	276,780
Other	3,686	19,564	150,321	750,095
Training	0	0	2,079	20,117
Fees, Licenses and Dues	19,095	24,040	9,193	140,305
Direct Services	0	0	0	18,286
Match Expense	0	3,957	0	1,628,242
Bad Debt Expense	0	802	0	802
Depreciation and Amortization	0	0	376,477	376,477
Interest	0	1,883	0	1,883
TOTAL EXPENSES	\$ 2,083,849	\$ 811,322	\$ 3,561,963	\$ 23,157,787

* The accompanying notes are an integral part of the financial statements.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2017 and December 31, 2016

<u>EXPENSES</u>	2016		
	Early Childhood	Community Services	Housing
Salaries and Wages	\$ 2,761,787	\$ 897,571	\$ 1,470,968
Fringe Benefits	875,646	305,715	474,027
Indirect Costs	627,031	204,619	335,317
Stipends	53,724	84,222	0
Consultant/Contractual	669,643	582,049	58,260
Travel and Transportation	136,328	96,827	328,755
Space Cost	117,614	21,487	47,896
Telephone and Utilities	106,732	42,313	138,062
Rehabilitation/Renovation	0	0	0
Postage	3,055	1,891	4,388
Supplies	770,690	162,696	86,497
Food	1,476,960	4,013	80
Equipment and Facilities	148,239	38,331	142,785
Advertising/Promotion	7,989	62,882	15,347
Insurance	61,954	4,014	59,847
Printing and Publications	26,502	17,684	5,171
Repairs and Maintenance	29,091	1,709	132,859
Other	315,860	91,112	99,590
Training	1,032	1,546	13,023
Fees, Licenses and Dues	48,581	23,197	49,278
Direct Services	0	15,206	0
Match Expense	1,294,080	363,562	72,407
Bad Debt Expense	446	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
TOTAL EXPENSES	\$ 9,532,984	\$ 3,022,646	\$ 3,534,557

* The accompanying notes are an integral part of the financial statements.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2017 and December 31, 2016

	2016			2016 Total
	Trans- portation	Economic Development	General Operating	
EXPENSES				
Salaries and Wages	\$ 1,202,533	\$ 280,903	\$ 1,026,824	\$ 7,640,586
Fringe Benefits	393,677	92,478	347,718	2,489,261
Indirect Costs	273,947	63,988	12,076	1,516,978
Stipends	0	0	0	137,946
Consultant/Contractual	9,663	43,763	86,334	1,449,712
Travel and Transportation	135,503	10,769	70,507	778,689
Space Cost	5,461	970	32,972	226,400
Telephone and Utilities	43,720	105,977	9,126	445,930
Rehabilitation/Renovation	0	0	0	0
Postage	506	321	6,880	17,041
Supplies	12,803	15,505	17,190	1,065,381
Food	0	0	12,639	1,493,692
Equipment and Facilities	375,795	5,249	28,686	739,085
Advertising/Promotion	3,963	1,104	5,309	96,594
Insurance	100,525	96,827	1,403,847	1,727,014
Printing and Publications	2,936	296	7,803	60,392
Repairs and Maintenance	78,866	40,508	15	283,048
Other	13,016	88,349	160,271	768,198
Training	0	0	3,098	18,699
Fees, Licenses and Dues	18,710	24,228	59,340	223,334
Direct Services	0	0	0	15,206
Match Expense	714	7,427	0	1,738,190
Bad Debt Expense	0	72,258	0	72,704
Depreciation and Amortization	0	0	388,384	388,384
Interest	0	2,230	0	2,230
TOTAL EXPENSES	\$ 2,672,338	\$ 953,150	\$ 3,679,019	\$ 23,394,694

* The accompanying notes are an integral part of the financial statements.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF CASH FLOWS

For the Years Ended December 31, 2017 and December 31, 2016

		2017
<u>CASH FLOWS PROVIDED (USED) OPERATING ACTIVITIES</u>		
Change in Net Assets		\$ 458,725
Adjustment for Items Not Affecting Cash:		
Depreciation	\$ 376,477	
(Increase) Decrease in Other Receivables	49,591	
(Increase) Decrease in Notes Receivable	247,969	
(Increase) Decrease in Prepaid Expenses	0	
(Increase) Decrease in Due From Grantors	165,229	
Increase (Decrease) in Escrow Payables	(101)	
Increase (Decrease) in Accounts Payable	(24,725)	
Increase (Decrease) in Accrued Expenses	(32,352)	
Increase (Decrease) in Other Payables	0	
Increase (Decrease) in Deposits Subject to Refund	725	
Increase (Decrease) in Deferred Revenue	0	
Increase (Decrease) in Insurance/Taxes Payable	0	
Capitalized Notes Receivable	0	
Capitalized Fixed Assets	260,044	
Gain (Loss) on Disposition of Assets	(42,120)	
Returned to Grantor	0	
Amount Provided by Grantor	0	
Prior Period Adjustment	0	
		1,000,737
Cash Provided (Used) by Operating Activities		1,459,462
<u>CASH PROVIDED (USED) BY INVESTING ACTIVITIES</u>		
Decrease in Property Held for Sale	161,799	
(Acquisitions)/Dispositions of Property and Equipment	(53,524)	
Cash Provided (Used) by Investing Activities		108,275
<u>CASH PROVIDED (USED) BY FINANCING ACTIVITIES</u>		
Acquisition/(Reduction) of Debt	(342,864)	
Cash Provided (Used) by Financing Activities		(342,864)
Increase (Decrease) in Cash		1,224,873
Cash, December 31, 2016		6,899,266
CASH, DECEMBER 31, 2017		\$ 8,124,139

* The accompanying notes are an integral part of the financial statements.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF CASH FLOWS

For the Years Ended December 31, 2017 and December 31, 2016

		2016
<u>CASH FLOWS PROVIDED (USED) OPERATING ACTIVITIES</u>		
Change in Net Assets		\$ (316,870)
Adjustment for Items Not Affecting Cash:		
Depreciation	\$ 388,384	
(Increase) Decrease in Other Receivables	(53,752)	
(Increase) Decrease in Notes Receivable	168,701	
(Increase) Decrease in Prepaid Expenses	0	
(Increase) Decrease in Due From Grantors	(160,161)	
Increase (Decrease) in Escrow Payables	(1,170)	
Increase (Decrease) in Accounts Payable	48,640	
Increase (Decrease) in Accrued Expenses	(26,365)	
Increase (Decrease) in Other Payables	0	
Increase (Decrease) in Deposits Subject to Refund	251	
Increase (Decrease) in Deferred Revenue	0	
Increase (Decrease) in Insurance/Taxes Payable	0	
Capitalized Notes Receivable	0	
Capitalized Fixed Assets	691,151	
Gain (Loss) on Disposition of Assets	(52,334)	
Returned to Grantor	0	
Amount Provided by Grantor	0	
Prior Period Adjustment	0	
Cash Provided (Used) by Operating Activities		1,003,345
		686,475
<u>CASH PROVIDED (USED) BY INVESTING ACTIVITIES</u>		
Increase in Property Held for Sale	(133,570)	
(Acquisitions)/Dispositions of Property and Equipment	(638,816)	
Cash Provided (Used) by Investing Activities		(772,386)
<u>CASH PROVIDED (USED) BY FINANCING ACTIVITIES</u>		
Acquisition/(Reduction) of Debt	1,361	
Cash Provided (Used) by Financing Activities		1,361
Increase (Decrease) in Cash		(84,550)
Cash, December 31, 2015		6,983,816
CASH, DECEMBER 31, 2016		\$ 6,899,266

* The accompanying notes are an integral part of the financial statements.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2017 and 2016

NOTE 1: ORGANIZATION

Little Dixie Community Action Agency, Inc. (LDCAA) was incorporated in 1968 as a private non-profit organization with a mission of alleviating the causes of poverty and helping make people self-sufficient through a variety of programs. LDCAA reaches out to the diverse residents of Choctaw, McCurtain and Pushmataha counties in Oklahoma with a wide range of programs and initiatives to help individuals and families achieve self-sufficiency and a better quality of life by helping people help themselves.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Significant accounting and reporting policies applied in the preparation of the accompanying financial statements are as follows:

Basis of Accounting – The accrual basis of accounting is used by LDCAA. Under the accrual basis of accounting, revenues are recognized when earned and expenses when incurred. A receivable represents revenues earned and/or requested, but not received. Expenses incurred but not paid at year end are represented by a liability on the balance sheet. Grant funds received but not yet expended are included in temporarily restricted net assets. Other revenues are recognized when received or earned. Net assets represent the cumulative excess of revenues recognized over expenses incurred. These amounts are subject to recall or re-obligation at the discretion of the granting agencies or being carried over to the next program year.

Financial Statement Presentation – The accompanying financial statements report information regarding LDCAA's financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. In addition, LDCAA is required to present a statement of cash flows.

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

Unrestricted Net Assets – Net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the organization 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 activities as net assets released from restrictions.

Permanently Restricted Net Asset – Net assets subject to donor-imposed stipulations that may be maintained permanently by the organization. Generally, the donors of these assets permit the organization to use all or part of the income earned on any related investments for general or specific purposes.

NWA Capital Fund (780) – represents funds provided by NeighborWorks America for making loans and for capital projects. All resources granted to this fund must be maintained permanently. LDCAA is permitted to transfer or expend only the income (or other economic benefits) derived from capital assets in excess of the Investment and Grant Agreement (corpus).

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2017 and 2016

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Reclassifications – Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements. These reclassifications had no effect on the reported results of the operations.

Foreclosed Assets – Represents properties acquired through customer loan default. The real estate and other tangible assets acquired through foreclosure are included in Property Held for Sale on the Statement of Financial Position at the amount of their relevant defaulted loan, which approximates fair value. (see related Note 6).

In-Kind and Match Revenues, Expenses – Certain grants require in-kind and/or cash matching funds. LDCAA utilizes the fair market value of office space, furniture and equipment, and donated services as in-kind expenses. In-kind matching funds are included in both revenues and expenses.

Use of Estimates – Management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets, liabilities, and net assets, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from these estimates.

Income Tax Status – Little Dixie Community Action Agency, Inc. qualifies as an organization exempt from income taxes under Section 501(c)(3) of the *Internal Revenue Code*. LDCAA is subject to a tax on income from any unrelated business. LDCAA has no unrelated business income for 2017 or 2016.

The accounting standards on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, LDCAA may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the organization and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for fiscal years 2017 and 2016.

LDCAA files forms 990 in the U.S. federal jurisdiction and the State of Oklahoma. Federal and state income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, LDCAA has no open examinations with the Internal Revenue Service or the Oklahoma Tax Commission.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2017 and 2016

NOTE 3: CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of demand deposits and time deposits maintained at various financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). Deposits are carried at cost. Additionally, at one of the banks balances in excess of FDIC limits are collateralized with securities held by the pledging financial institution's trust department. At December 31, 2017 and 2016 all deposits were fully insured.

NOTE 4: NOTES RECEIVABLE

Little Dixie Community Action Agency, Inc.:

LDCAA makes loans to individuals and businesses under various grant and loan supported programs. These notes receivable are a concentration of credit risk. Notes receivable under these programs were as follows:

	Total			
	2017	No. of Loans	2016	No. of Loans
Notes Receivable:				
HOME 96 ReUse (See related Note 18)	\$ 88,208	1	\$ 94,048	1
Intermediary Relending Program	53,747	4	14,980	2
NWA Capital Fund	1,354,441	10	1,674,575	14
SBA	65,350	12	75,513	11
Economic Development	183,307	3	133,104	2
	1,745,053		1,992,220	
Reserve for Doubtful Accounts:				
Intermediary Relending Program	3,225		899	
SBA Microloans	9,803		11,327	
Total Reserve for Doubtful Accounts	13,028		12,226	
 NET NOTES RECEIVABLE	 \$ 1,732,025		 \$ 1,979,994	

Interest recognized for the year ended December 31, 2017 was \$33,983 and for December 31, 2016 was \$36,790. Interest on loans is recognized over the term of the loan and is calculated using the simple interest method on principal amounts outstanding.

Loan delinquency status is determined based on contractual terms.

Loan Delinquency Status as of December 31, 2017:

		No.			No.	
		Current	Loans		%	Non-Current
Intermediary Relending Program	\$ 53,747	4	100%	\$ ---	---	---
NWA Capital Fund	1,295,624	9	95.7%	58,817	1	4.3%
HOME 96 ReUse	88,208	1	100%	---	---	---
SBA Microloans	65,350	12	100%	---	---	---
Economic Development	183,307	3	100%	---	---	---

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2017 and 2016

NOTE 4: NOTES RECEIVABLE, CONTINUED

Loan Delinquency Status as of December 31, 2016:

	<u>Current</u>	<u>No.</u> <u>Loans</u>	<u>%</u>	<u>Non-Current</u>	<u>No.</u> <u>Loans</u>	<u>%</u>
Intermediary Relending Program	\$ 14,980	2	100%	\$ ---	---	---
NWA Capital Fund	1,674,575	14	100%	---	---	---
HOME 96 ReUse	94,048	1	100%	---	---	---
SBA Microloans	53,421	10	70.7%	22,092	1	29.3%
Economic Development	133,104	2	100%	---	---	---

The terms of these loans vary with the category of loans made. A reserve for doubtful loans has been established to recognize the portion of these loans that may not be collected. The reserve is maintained at a level that, in management's judgment, is adequate to absorb credit losses inherent in the loan portfolio. The amount of the reserve is based on management's evaluation of the collectability of the loans. It is LDCAA's policy to charge off uncollectible notes receivable when management determines the loan will not be collected.

Under the terms of the NeighborWorks grant, the principal of the Capital Fund loans are permanently restricted. The notes receivable are reflected as notes payable within the appropriate LDCAA funds. Loans from NWA funds totaled \$1,354,441 as of December 31, 2017 and \$1,674,575 as of December 31, 2016. See related Note 8. The interest earned on these loans is unrestricted. LDCAA has obtained fidelity bond coverage sufficient to cover any loss of funds paid by NeighborWorks.

NWA Capital Fund notes receivable consists of the following:

	<u>2017</u>	<u>2016</u>
Loans to Individuals	\$ 272,204	\$ 283,312
Loan to LDCAA – Idabel Office Building	0	93,742
Loan to LDCAA – Terry Hill Apartments	775,521	775,521
Loan to LDCAA – Rental Apartments (Soper)	0	15,000
Loan to LDCAA – HOC Hugo/Durant/Ardmore	0	157,000
Loan to LDCAA – Terry Hill CFRAH	306,716	325,000
Loan to LDCAA – Antlers Building	<u>0</u>	<u>25,000</u>
	<u>\$ 1,354,441</u>	<u>\$ 1,674,575</u>

Loan activity for the year ended December 31, 2017 was as follows:

	Balance at <u>12/31/16</u>	<u>Repayments</u>	<u>Write-Offs</u>	<u>Loans Made</u>	Balance at <u>12/31/17</u>
Notes Receivable	\$ 1,992,220	\$(103,141)	\$(309,026)*	\$ 165,000	\$ 1,745,053
Allowance for Doubtful Accounts	<u>(12,226)</u>	<u>0</u>	<u>0</u>	<u>(802)</u>	<u>(13,028)</u>
Total	<u>\$ 1,979,994</u>	<u>\$(103,141)</u>	<u>\$(309,026)</u>	<u>\$ 164,198</u>	<u>\$ 1,732,025</u>

* Includes \$309,026 of release from restriction by NWA.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2017 and 2016

NOTE 4: NOTES RECEIVABLE, CONTINUED

Loan activity for the year ended December 31, 2016 was as follows:

	Balance at <u>12/31/15</u>	<u>Repayments</u>	<u>Write-Offs</u>	<u>Loans Made</u>	Balance at <u>12/31/16</u>
Notes Receivable	\$ 2,170,797	\$(175,243)	\$(83,069)*	\$ 79,735	\$ 1,992,220
Allowance for Doubtful Accounts	(22,102)	<u>0</u>	<u>0</u>	<u>9,876</u>	(12,226)
Total	<u>\$ 2,148,695</u>	<u>\$(175,243)</u>	<u>\$(83,069)</u>	<u>\$ 89,611</u>	<u>\$ 1,979,994</u>

* Includes \$934 of release from restriction by NWA.

NOTE 5: PROPERTY AND EQUIPMENT

Acquisitions of fixed assets are recorded as expenditures in the appropriate program service at cost or estimated fair value, if cost is not determinable. Those fixed assets with a cost of acquisition or estimated fair value of \$5,000 or more are also capitalized. Depreciation of property and equipment has been calculated on the estimated useful lives using the straight-line method as follows:

Building and Improvements	40 years
Equipment	10 years
Vehicles	5 years
Leasehold Improvements	Life of Lease

Fixed assets acquired with grant funds, which LDCAA maintains a fiduciary relationship with the grantor, are subject to a reversionary interest back to the grantor agency.

Property and equipment consists of the following:

	<u>2017</u>	<u>2016</u>
Land	\$ 395,757	\$ 385,748
Buildings and Improvements	5,690,539	5,781,645
Vehicles	3,595,765	3,931,241
Computers and Equipment	774,924	685,283
Leasehold Improvements	<u>2,148,011</u>	<u>2,148,011</u>
Total Property and Equipment	12,604,996	12,931,928
Accumulated Depreciation	(5,000,386)	(5,014,421)
Accumulated Amortization	<u>(2,040,075)</u>	<u>(2,030,019)</u>
Net Property and Equipment	<u>\$ 5,564,535</u>	<u>\$ 5,887,488</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2017 and 2016

NOTE 6: FORECLOSED RESIDENTIAL REAL ESTATE

Foreclosed residential real estate includes all properties held at December 31, 2017 and 2016 for which physical possession had been obtained, either through (a) legal title obtained upon completion of foreclosure proceedings or (b) conveyance by the borrower in satisfaction of a loan through completion of a deed in lieu of foreclosure or another similar legal agreement. The carrying amount of foreclosed residential real estate properties at December 31, 2017 and 2016 was as follows:

	<u>2017</u>	<u>2016</u>
Properties acquired through foreclosure proceedings	\$ 0	\$ 0
Properties conveyed through a deed in lieu of foreclosure	<u>0</u>	<u>0</u>
Total	<u>\$ 0</u>	<u>\$ 0</u>

In addition, LDCAA had an interest in consumer mortgage loans secured by residential real estate properties for which formal foreclosure proceedings were in process at December 31, 2017. The carrying amount of these loans, included in Notes Receivable (NWA Capital Funds), was \$58,817 at December 31, 2017. Upon completion of the foreclosure process LDCAA will pay note balance to NWA Capital Fund from unrestricted funds (Fund 915 Scattered Sites) and the property will be carried in Property Held for Sale.

NOTE 7: PROPERTY HELD FOR SALE

Property Held for Sale is carried at cost based on LDCAA's original cost in the property and the costs of any additions to ready the property for sale. A gain or loss is recognized at the time of sale based on the difference between the cost related to the property and the sale price.

NOTE 8: LONG TERM DEBT

LDCAA had the following long-term debts:

	<u>Principal Balance 12/31/17</u>	<u>Principal Balance 12/31/16</u>
Note payable to U. S. Department of Agriculture – Rural Business, Cooperative Services, dated July 11, 1996, original amount of \$495,000. Interest payable on July 11, 1997, 1998, 1999 and beginning on July 11, 2000 payable in annual installments of \$21,013 until principal and interest are paid, including interest at 1%, secured by proceeds of loan portfolio. As of December 31, 2017, the total amount authorized has been drawn down.	\$ 98,434	\$ 118,264
Note payable to U.S. Small Business Administration. Amount authorized is \$100,000. As of December 31, 2017 funds totaling \$100,000 had been drawn down. The note bears interest at 1.25% for the first year and 2.00% thereafter. Payments are \$1,113/month.	14,445	27,343

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2017 and 2016

NOTE 8: LONG TERM DEBT, CONTINUED

	<u>Principal Balance 12/31/17</u>	<u>Principal Balance 12/31/16</u>
Note payable to U.S. Small Business Administration. Amount authorized is \$100,000. As of December 31, 2017 funds totaling \$100,000 had been drawn down. No principal or interest payments are due during the first twelve months. Subsequent interest rate will be .25% if loan portfolio exceeds \$10,000, and zero if it is equal to or less than \$10,000. Payments are \$926/month.	83,682	94,569
On April 12, 2017 LDCAA financed \$12,034, including \$1,534 of interest and fees (14.39%) from Kubota. Secured by a Kubota mower. The note calls for monthly principal and interest payments of \$251 for forty-eight months.	9,777	0
Loan payable to NeighborWorks Capital Fund from LDCAA – Terry Hill Apartments. See related Note 4.	775,521	775,521
Loan payable to NeighborWorks Capital Fund from LDCAA – Idabel Office Building Fund. See related Note 4.	0	93,742
Loan payable to NeighborWorks Capital Fund from LDCAA – Rental Apartments (Soper). See related Note 4.	0	15,000
Loan payable to NeighborWorks Capital Fund from LDCAA – HOC Hugo/Durant and Ardmore Office. See related Note 4.	0	157,000
Loan payable to NeighborWorks Capital Fund from LDCAA – Antlers Building Account. See related Note 4.	0	25,000
Loan payable to NeighborWorks Capital Fund from LDCAA – Terry Hill – CFRAH. See related Note 4.	<u>306,716</u>	<u>325,000</u>
Total Long-Term Debt	<u>\$ 1,288,575</u>	<u>\$ 1,631,439</u>

Annual payments required to amortize the above outstanding debt over the next five years, and thereafter, are as follows:

<u>Fiscal Year Ending December 31,</u>		
2018	\$	46,857
2019		35,751
2020		34,425
2021		32,401
2022		28,150
Thereafter		<u>1,110,991</u>
Total		<u>\$ 1,288,575</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2017 and 2016

NOTE 8: LONG TERM DEBT, CONTINUED

Change in Long Term Debt:

Fund No	Balance <u>12/31/16</u>	Additions	Retirements	Balance <u>12/31/17</u>
150 US Small Business Admin	\$ 27,343	\$ 0	\$(12,898)	\$ 14,445
160 US Small Business Admin.	94,569	0	(10,887)	83,682
170 USDA – Rural Bus. Coop. Svc.	118,264	0	(19,830)	98,434
480 Raymond Gary State Park	0	12,034	(2,257)	9,777
880 NeighborWorks Capital Fund	82,000	0	(82,000)	0
936 NeighborWorks Capital Fund	1,115,521	0	(33,284)	1,082,237
968 NeighborWorks Capital Fund	75,000	0	(75,000)	0
970 NeighborWorks Capital Fund	93,742	0	(93,742)	0
920 NeighborWorks Capital Fund	<u>25,000</u>	<u>0</u>	<u>(25,000)</u>	<u>0</u>
Total	<u>\$ 1,631,439</u>	<u>\$ 12,034</u>	<u>\$(354,898)</u>	<u>\$ 1,288,575</u>

NOTE 9: OPERATING LEASES

LDCAA – LESSEE:

On December 28, 2015, LDCAA leased office equipment under an operating lease for 60 months with quarterly payments of \$219. During the years ended December 31, 2017 and 2016, \$876 was paid on this lease each year.

On May 26, 2014, LDCAA leased space under a 99 year operating lease for annual payments of \$1. During the years ended December 31, 2017 and 2016, \$1 was paid on this lease each year.

On August 1, 2015, renewed August 1, 2017, LDCAA leased space under an operating lease for 24 monthly payments of \$700. During the years ended December 31, 2017 and 2016, \$8,400 was paid on the lease each year.

On February 15, 2016, LDCAA leased space under an operating lease for 6 monthly payments of \$700. Beginning August 15, 2016 the space is leased on a month to month basis. During the year ended December 31, 2017 and 2016, \$8,400 and \$7,000 respectively was paid on this lease.

Future minimum lease payments under operating leases that have remaining terms in excess of one year are:

<u>Fiscal Year Ending December 31,</u>	<u>2017</u>	<u>2017</u>
2017	\$ ---	\$ 5,777
2018	9,277	877
2019	5,777	877
2020	877	877
2021	1	1
2022	1	---

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2017 and 2016

NOTE 9: OPERATING LEASES, CONTINUED

LDCAA – LESSOR:

On December 16, 2013, LDCAA leased a portion of office space in their administration building to the U.S. Government under an operating lease for 60 monthly payments of \$6,063. During the years ended December 31, 2017 and December 31, 2016, LDCAA received \$72,756 in rental revenues each year. The lease contains a cancellation clause.

On May 1, 2015, LDCAA entered into a sublease for space on a month to month basis for \$250 per month. During the years ended December 31, 2017 and December 31, 2016, LDCAA received \$3,000 in rental revenues each year.

NOTE 10: DEPOSITS SUBJECT TO REFUND

Amounts recorded as deposits subject to refund consist of rental deposits on apartments owned and managed by Little Dixie Community Action Agency, Inc.

NOTE 11: COMPENSATED ABSENCES

LDCAA employees are permitted to accumulate annual leave at the rate of eight (8) hours per month during the first five years of service. After five years of service, the rate is ten (10) hours per month. The maximum hours which may be accrued and carried over is 144 hours or 24 days. Accumulated annual leave totaled \$372,079 as of December 31, 2017 and \$404,431 as of December 31, 2016. These amounts are included as accrued expenses on the accompanying statements of financial position.

Employees accrue sick leave at the rate of eight (8) hours per month, up to a maximum of 1,040 hours. However, employees are not compensated for unused sick leave upon their leaving employment with LDCAA. Accordingly, an accrual has not been made in the accompanying statements of financial position for any sick leave payable.

NOTE 12: EMPLOYEE PENSION PLANS

Plan Description – LDCAA provides pension benefits for all its regular full-time employees through a 403(b) tax sheltered annuity retirement plan (the Plan). Regular full-time employees normally working 20 hours or more per week are eligible to participate. Elective contributions up to 15% of an employee's eligible compensation may be contributed to the Plan, not to exceed \$16,500. LDCAA contributes up to 10% of each employee's eligible compensation. Vesting in employer contributions is 25% per year beginning with the first full year of service.

For the year ended December 31, 2017 LDCAA contributed \$501,919 and for the year ended December 31, 2016, LDCAA contributed \$516,652.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2017 and 2016

NOTE 13: INDIRECT COST RATE

LDCAA utilizes indirect cost rates to charge indirect costs, or general and administrative expenses, to the various grants and program services. The rate, as approved by the U. S. Department of Health and Human Services, was 23.00% (provisional) for 2017 and 23.00% (final) for 2016. This rate is applied against direct salaries and wages for each grant and program service. The amounts are then recovered into the indirect cost pool from which actual indirect costs are paid.

NOTE 14: EMPLOYEE BENEFIT RATE

LDCAA utilizes an employee benefits cost rate to charge certain employee benefits, including termination leave, health insurance, and workers compensation to the various grants and program services. The rate was 15.4% for 2017 and 18.5% for 2016. Payroll taxes and retirement contributions are charged at their applicable rates. These rates are applied to direct salaries and wages for each program service and are evaluated annually, with adjustments as needed, based on the amount of employee benefits reserve and estimated direct salaries.

NOTE 15: PROGRAM SPACE COSTS

LDCAA charges various programs for utilities and space costs based on the percentage of space these programs occupy. The amounts received for these costs from the various programs are recognized as other revenue in other unrestricted funds.

NOTE 16: ECONOMIC DEPENDENCY

The LDCAA receives a significant portion of its revenue from funds provided through federal and state grants. The grant amounts are appropriated each year at the federal and/or state level. If significant budget cuts are made at the federal and/or state level, the amount of the funds the organization receives could be reduced significantly, and have an adverse impact on its operation. Management is not aware of any actions that will adversely affect the amount of funds the organization will receive in the next fiscal year.

NOTE 17: COMMITMENTS AND CONTINGENCIES

In the normal course of operations, LDCAA participates in a number of Federal and State assisted grant programs. These programs are subject to audit by the grantors or their representatives. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Presently, LDCAA has no such requests pending, and in the opinion of management, any such amounts would not be considered material.

LDCAA is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employer health and life; and natural disasters. LDCAA maintains insurance coverage for these risks.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
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NOTES TO FINANCIAL STATEMENTS

December 31, 2017 and 2016

NOTE 18: RELATED PARTY TRANSACTIONS – RELATED ENTITIES

LDCAA is related through common management to Belmont Place Senior Housing, Kiamichi Place Senior Housing and Clayton Place Senior Housing, which are 501(c)(3) non-profit entities organized for the purpose of constructing and operating apartment complexes under Section 202 of the National Housing Act.

The following receivables were owed to LDCAA:

	<u>2017</u>	<u>2016</u>
Belmont Place	\$ 27,122	\$ 18,308
Kiamichi Place	41,327	41,118
Clayton Place	<u>140,080</u>	<u>133,188</u>
	<u>\$ 208,529</u>	<u>\$ 192,614</u>

Additionally, LDCAA has contracts to provide management for the Belmont Place, Clayton Place and Kiamichi Place projects. LDCAA received management fees of \$26,880 for the year ended December 31, 2017 and \$25,762 for the year ended December 31, 2016.

NOTE 19: ROULEAU HOUSE LIMITED PARTNERSHIP

Little Dixie Community Action Agency, Inc. is a co-general partner in the Rouleau House Limited Partnership which was formed to rehabilitate, own and operate a 20 unit apartment project for the elderly. Interest in the limited partnership is as follows:

Little Dixie Community Action Agency, Inc. (non-profit)	co-general partner	1%
Southridge Apartments, Inc. (for-profit)	co-general partner	4%
Individual	limited partner	95%

LDCAA's interest in the limited partnership is not included in the financial statements. Any adjustment to include this interest would not be material to the consolidated financial statements.

HOME funds were loaned to the limited partnership for the housing project, which must be repaid to Little Dixie Community Action Agency, Inc. with interest.

<u>Project</u>	<u>Original Loan</u>	<u>Term</u>	<u>Interest</u>	<u>12/31/16 Balance</u>	<u>12/31/17 Balance</u>
Rouleau House	\$ 175,000	30 years	1%	\$ 94,048	\$ 88,208

(See related Note 4 – Notes Receivable – HOME 96 ReUse)

NOTE 20: SUBSEQUENT EVENTS

Date of Management Evaluation – Management of LDCAA has evaluated subsequent events through June 18, 2018, which is the date the financial statements were available to be issued.

Saunders & Associates, PLLC

Certified Public Accountants

630 East 17th Street * P. O. Box 1406 * Ada, Oklahoma 74820 * (580) 332-8548 * FAX: (580) 332-2272
Website: www.saunderscpas.com

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
Little Dixie Community Action Agency, Inc.

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 Little Dixie Community Action Agency, Inc. (a non-profit organization), which comprise the statement of financial position as of December 31, 2017 and 2016, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated June 18, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Little Dixie Community Action Agency, 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 Little Dixie Community Action Agency, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Little Dixie Community Action Agency, Inc.'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Little Dixie Community Action Agency, 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 results of that testing, and not to provide an opinion on the effectiveness of Little Dixie Community Action Agency, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Little Dixie Community Action Agency, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Saunders + Associates, PLLC

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

June 18, 2018

Saunders & Associates, PLLC

Certified Public Accountants

630 East 17th Street * P. O. Box 1406 * Ada, Oklahoma 74820 * (580) 332-8548 * FAX: (580) 332-2272
Website: www.saunderscpas.com

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

Board of Directors
Little Dixie Community Action Agency, Inc.

Report on Compliance for Each Major Program

We have audited Little Dixie Community Action Agency, 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 Little Dixie Community Action Agency, Inc.'s major federal programs for the years ended December 31, 2017 and 2016. Little Dixie Community Action Agency, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of 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 Little Dixie Community Action Agency, Inc.'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* (the *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 Little Dixie Community Action Agency, 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 each major federal program. However, our audit does not provide a legal determination of Little Dixie Community Action Agency, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Little Dixie Community Action Agency, Inc. 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 years ended December 31, 2017 and 2016.

Report on Internal Control Over Compliance

Management of Little Dixie Community Action Agency, 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 Little Dixie Community Action Agency, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on a 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 Little Dixie Community Action Agency, 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.



SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

June 18, 2018

SUPPLEMENTAL INFORMATION

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2017

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
Federal Programs						
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Direct Programs:						
Administration for Children and Families -						
Head Start	220		93.600	06 CH 7099/04	\$	\$ 2,584,675
Head Start	221		93.600	06 CH 7099/05		237,047
Early Head Start	320		93.600	06 CH 7099/04		763,626
Early Head Start	322		93.600	06 CH 7099/05		51,102
Early Head Start Child Care	460		93.600	06 HP 0017/03		685,595
Early Head Start Child Care	461		93.600	06 HP 0017/02		1,805,187
Navigator	590		93.332	NAVCA1502-40-03-00	44,932	80,979
Navigator	591		93.332	NAVCA1502-46-02-00	251,212	344,296
Substance Abuse and Mental Health Services Administration -						
Drug Free Communities	490		93.276	5H795PO18962-05		130,586
Health Resources and Services Administration -						
Healthy Start Initiative	540		93.926	5H49MC27826-03-00		213,018
Healthy Start Initiative	541		93.926	6H49MC27826-04-01		401,439
Early Childhood Comprehensive Systems Impact	660		93.110	1H25MC30343-01-00		364,328
Early Childhood Comprehensive Systems Impact	661		93.110	5H25MC30343-02-00		87,860
Rural Health Network Development Program	810		93.912	D06RH28029-03-01		197,697
Total Direct Programs					<u>296,144</u>	<u>7,947,435</u>
Pass-Through Oklahoma Department of Commerce:						
Low-Income Home Energy Assistance	630	095453171	93.568	16857 DHS 16		95,737
Community Service Block Grant	121		93.569	16590 CSBG 16		18,730
Community Service Block Grant	122		93.569	16874 CSBG 17		197,148
Community Service Block Grant	135		93.569	17024 CSBG 17		2,102
Community Service Block Grant	140		93.569	16778 CSBG 16		4,000
Total Oklahoma Department of Commerce					<u>0</u>	<u>317,717</u>
Pass-Through Oklahoma Association of Community Action Agencies:						
Community Service Block Grant	881	N/A	93.569	2017 OADP/ODOC LDCAA		3,523
Total Oklahoma Association of Community Action Agencies					<u>0</u>	<u>3,523</u>
Total U. S. Department of Health and Human Services					<u>296,144</u>	<u>8,268,675</u>

* See accompanying notes to schedule of federal/state awards.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2017

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
<u>U. S. DEPARTMENT OF JUSTICE</u>						
Pass-Through District Attorney's Council:		N/A				
Crime Victim Assistance	570		16.575	2017 VOCA LDCAA 210		23,422
Crime Victim Assistance	571		16.575	2016 VAGX LDCAA 187		74,702
Crime Victim Assistance	580		16.575	2016 VAGX LDCAA 186		76,168
Crime Victim Assistance	581		16.575	2017 VOCA LDCAA 186		22,994
Pass-Through Oklahoma Office of Juvenile Affairs:		N/A				
Juvenile Justice and Delinquency Prevention	840		16.540	4009021768		17,891
Pass-Through Mid-Atlantic Network of Youth & Family Services:		N/A				
Juvenile Mentoring Program	500		16.276	2015-JU-FX-0021		74,366
Total U. S. Department of Justice					<u>0</u>	<u>289,543</u>
<u>U. S. DEPARTMENT OF AGRICULTURE</u>						
Direct Programs:						
Rural Housing Service	310		10.420	SHARE AG-31-ME-C-17-0008/0001		780,602
Rural Housing Service	311		10.420	SHARE AG-31-ME-C-12-0003/0006		1,317,381
Rural Housing Service	350		10.420	Self Help Housing 14-17		104,286
Rural Housing Service	351		10.420	Self Help Housing 15-18		552,886
Community Facilities	813		10.766	Broken Bow Kitchen		1,770
Community Facilities	814		10.766	McCurtain County IT Equipment		21,950
Community Facilities	821		10.766	Forest Grove Headstart		23,099
Total Direct Programs					<u>0</u>	<u>2,801,974</u>
Pass-Through Oklahoma Department of Education:		N/A				
Child and Adult Care Food Program	420		10.558	H-12-01 17/18		304,900
Child and Adult Care Food Program	421		10.558	H-12-01 16/17		977,137
Child and Adult Care Food Program	520		10.558	DC-12-100 16/17		189,662
Child and Adult Care Food Program	521		10.558	DC-12-100 17/18		78,835
Child and Adult Care Food Program	930		10.558	DC-48-012		66,912
Total Oklahoma Department of Education					<u>0</u>	<u>1,617,446</u>
Total U. S. Department of Agriculture					<u>0</u>	<u>4,419,420</u>

* See accompanying notes to schedule of federal/state awards.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2017

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>						
Pass-Through Oklahoma Department of Transportation:		N/A				
Public Transportation for Nonurbanized Areas	241		20.509	FTA 5311-TP-18(317)		639,168
Public Transportation for Nonurbanized Areas	240		20.509	FTA 5311-TP-18(341)		219,579
Bus and Bus Facilities Formula Program	245		20.526	FTA 5339-BBF(008)		61,980
Total U. S. Department of Transportation					<u>0</u>	<u>920,727</u>
<u>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>						
Pass-Through Neighborworks America:		N/A				
Comprehensive Housing Counseling	700/701		14.169	N/A		22,610
Total Neighborworks America					<u>0</u>	<u>22,610</u>
Pass-Through Oklahoma Housing Finance Authority:		N/A				
HOME Investment Partnership Program	680		14.239	1477 HOME 13		3,000
HOME Investment Partnership Program	740		14.239	1529 HOME 15		45,324
HOME Investment Partnership Program	750		14.239	1537 HOME 16		29,464
Total Oklahoma Housing Finance Authority					<u>0</u>	<u>77,788</u>
Total U.S. Department of Housing and Urban Development					<u>0</u>	<u>100,398</u>
<u>U. S. SMALL BUSINESS ADMINISTRATION</u>						
Direct Programs:						
Technical Assistance and Training - 17/18	470		59.046	SBA-HQ-17-Y-0084		7,172
Technical Assistance and Training - 16/17	471		59.046	SBA-HQ-16-Y-0116		8,891
Total U. S. Small Business Administration					<u>0</u>	<u>16,063</u>
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICES</u>						
Direct Programs:						
Retired and Senior Volunteer Program - 2017/2018	400		94.002	16SRWOK003		40,353
Retired and Senior Volunteer Program - 2016/2017	401		94.002	16SRWOK003		12,937
Total Direct Programs					<u>0</u>	<u>53,290</u>

* See accompanying notes to schedule of federal/state awards.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2017

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICES, CONTINUED</u>						
Pass-Through Oklahoma Community Service Commission:		N/A				
AmeriCorps - 17/18	390		94.006	15AFHOK0010002		47,016
AmeriCorps - 16/17	391		94.006	15AFHOK0010002		57,957
Total Oklahoma Community Service Commission					0	104,973
Total Corporation for National and Community Services					0	158,263
<u>NEIGHBORWORKS AMERICA</u>						
Direct Programs:						
NWA Rural Impact	710		21.000	N/A		26,175
NWA Drug Free Community	790		21.000	N/A		7,819
NWA Expendable Grant	770/771		21.000	N/A		251,149
Total Neighborhood Reinvestment Corporation					0	285,143
<u>U. S. DEPARTMENT OF ENERGY</u>						
Pass-Through Oklahoma Department of Commerce:		095453171				
Weatherization Assistance for Low-Income Persons	610		81.042	16895 DOE 17		70,905
Weatherization Assistance for Low-Income Persons	611		81.042	16638 DOE 16		20,599
Total U. S. Department of Energy					0	91,504
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>						
Direct Programs:						
Emergency Food & Shelter	551		97.024	Choctaw Co - Phase 34		7,624
Emergency Food & Shelter	552		97.024	Pushmataha Co - Phase 34		6,454
Emergency Food & Shelter	562		97.024	Pushmataha Co - Phase 33		117
Total U. S. Department of Homeland Security					0	14,195
Total Federal Programs					\$ 296,144	\$ 14,563,931

* See accompanying notes to schedule of federal/state awards.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2017

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
State Programs						
<u>OKLAHOMA DEPARTMENT OF HUMAN SERVICES</u>						
Pass-Through Community Action Project of Tulsa County:						
Oklahoma Early Childhood - 16/17	305			N/A		74,337
Oklahoma Early Childhood - 17/18	306			N/A		69,494
Total Oklahoma Department of Human Services					<u>0</u>	<u>143,831</u>
<u>OKLAHOMA COMMISSION FOR CHILDREN</u>						
CASA - 17/18	530			AG1118		7,773
CASA Marketing - 17/18	531			AG1118.1		10,100
CASA - 16/17	535			AG1118		27,133
CASA Competitive - 16/17	555			AG1118.1		28,878
Freestanding Multidisciplinary Child Abuse - Choctaw Co	340			1279002036		15,613
Freestanding Multidisciplinary Child Abuse - Pushmataha Co	341			1279002034		20,408
Total Oklahoma Commission for Children					<u>0</u>	<u>109,905</u>
<u>OKLAHOMA TOURISM AND RECREATION DEPARTMENT</u>						
Management of State Parks - 2017	480/280			5669023157		115,007
Total Oklahoma Tourism and Recreation					<u>0</u>	<u>115,007</u>
<u>OKLAHOMA DEPARTMENT OF COMMERCE</u>						
State Appropriated Funds for Community Action Agencies	260			16927 SAF/CAA 18		5,816
State Appropriated Funds for Community Action Agencies	261			16669 SAF/CAA 17		6,125
State Appropriated Funds for Community Action Agencies	250			16950 SAF/CAA HS 18		35,029
State Appropriated Funds for Community Action Agencies	251			16677 SAF/CAA HS 17		31,185
Passed-Through Oklahoma Association of Community Action Agencies:						
State Appropriated Funds for Community Action Agencies	830			2017 SAF-HS LDCAA 16/17		2150
Passed-Through KiBois Community Action Foundation:						
Prescription Assistance - 16/17	485			RX OK 16-17		2,327
Prescription Assistance - 17/18	506			RX OK 17/18		5,612
Total Oklahoma Department of Commerce					<u>0</u>	<u>88,244</u>
Total State Programs					<u>\$ 0</u>	<u>\$ 456,987</u>
TOTAL FEDERAL AND STATE PROGRAMS					<u>\$ 296,144</u>	<u>\$ 15,020,918</u>

* See accompanying notes to schedule of federal/state awards.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

December 31, 2017

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards 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 the organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the organization.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal and state awards 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.

NOTE 3: CONTINGENT LIABILITIES

The organization participates in a number of federal and state assisted programs. These programs are audited in accordance with *Government Auditing Standards* and the *Single Audit Act Amendments of 1996*, if applicable, in accordance with the required levels of Federal Financial Assistance. Audits of prior years have not resulted in any significant disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, management believes that further examinations would not result in any significant disallowed costs.

NOTE 4: INDIRECT COSTS

Little Dixie Community Action Agency, Inc. has elected not to use the 10 percent de minimis indirect cost rate as allowed under the *Uniform Guidance*.

NOTE 5: NONCASH AWARDS

Little Dixie Community Action Agency, Inc. had the following loan balances outstanding at December 31, 2017. These loan balances are not included in the federal expenditures presented in the schedule of expenditures of federal and state awards.

<u>Program Title</u>	<u>LDCAA Fund No.</u>	<u>Federal CFDA No.</u>	<u>Amount Outstanding</u>
<u>U. S. Department of Agriculture</u>			
Rural Business – Cooperative Service – Rural Development Grants	170	10.767	\$ 98,434
<u>U. S. Small Business Administration</u>			
Revolving Loan Fund	150	59.046	\$ 14,445
Revolving Loan Fund	160	59.046	\$ 83,682

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

December 31, 2017

NOTE 6: RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedule may not agree with the amounts reported in the related federal financial reports filed with the grantor agencies because of accruals made in the schedule which will be included in future reports filed with those agencies.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
ALL PROGRAMS
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

<u>REVENUES</u>	Early Childhood	Community Services	Housing
Contributions	\$ 0	\$ 60,053	\$ 5,610
Rental	0	0	557,992
Federal Grants and Loans	7,727,809	2,538,575	3,118,396
State Grants	221,630	130,038	0
Program Fees and Contracts	1,352,703	42,095	169,752
Recoveries from Programs	0	0	0
Miscellaneous	0	0	0
Match Revenues	1,242,387	303,125	78,773
Interest and Dividends	4,088	1,126	42,830
Total Revenues	<u>10,548,617</u>	<u>3,075,012</u>	<u>3,973,353</u>
<u>EXPENSES</u>			
Salaries and Wages	3,042,936	969,586	1,325,113
Fringe Benefits	889,712	301,599	392,815
Indirect Costs	698,646	216,223	302,742
Stipends	65,528	62,052	0
Consultant/Contractual	797,419	561,216	77,344
Travel and Transportation	150,420	141,260	278,839
Space Cost	897,528	30,870	44,412
Telephone and Utilities	122,602	37,474	133,611
Rehabilitation/Renovation	0	0	0
Postage	2,246	1,359	3,417
Supplies	500,096	168,479	78,783
Food	1,415,702	2,632	121
Equipment and Facilities	28,222	24,594	208,333
Advertising/Promotion	6,737	59,454	16,999
Insurance	61,505	3,042	61,457
Printing and Publications	32,771	17,963	1,266
Repairs and Maintenance	12,933	496	126,989
Other	444,814	91,268	40,442
Training	2,150	6,062	9,826
Fees, Licenses and Dues	31,948	30,726	25,303
Direct Services	0	18,286	0
Match Expense	1,242,387	303,125	78,773
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	<u>10,446,302</u>	<u>3,047,766</u>	<u>3,206,585</u>
Excess Revenues Over (Under) Expenses	102,315	27,246	766,768
Transfers In (Out)	(61,430)	(1)	(1,077,520)
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	66,227	0	123,817
Gain (Loss) on Disposition of Assets	0	0	0
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2016	<u>281,844</u>	<u>96,900</u>	<u>4,990,480</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 388,956</u>	<u>\$ 124,145</u>	<u>\$ 4,803,545</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
ALL PROGRAMS
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

<u>REVENUES</u>	<u>Transportation</u>	<u>Economic Development</u>	<u>General Operating</u>	<u>Total</u>
Contributions	\$ 0	\$ 0	\$ 0	\$ 65,663
Rental	0	0	0	557,992
Federal Grants and Loans	911,877	16,060	0	14,312,717
State Grants	0	115,007	0	466,675
Program Fees and Contracts	1,042,923	652,331	57,051	3,316,855
Recoveries from Programs	0	0	3,163,928	3,163,928
Miscellaneous	1,500	0	6,611	8,111
Match Revenues	0	3,957	0	1,628,242
Interest and Dividends	1,535	26,098	20,652	96,329
Total Revenues	<u>1,957,835</u>	<u>813,453</u>	<u>3,248,242</u>	<u>23,616,512</u>
<u>EXPENSES</u>				
Salaries and Wages	1,034,620	276,737	1,041,809	7,690,801
Fringe Benefits	312,683	82,205	332,101	2,311,115
Indirect Costs	235,280	62,944	9,508	1,525,343
Stipends	0	0	0	127,580
Consultant/Contractual	9,573	43,258	77,461	1,566,271
Travel and Transportation	132,784	11,810	76,268	791,381
Space Cost	22,624	1,272	31,923	1,028,629
Telephone and Utilities	53,116	104,807	12,894	464,504
Rehabilitation/Renovation	0	0	0	0
Postage	229	347	7,315	14,913
Supplies	7,991	18,507	26,948	800,804
Food	0	0	11,795	1,430,250
Equipment and Facilities	62,890	27,953	26,153	378,145
Advertising/Promotion	3,025	1,121	7,851	95,187
Insurance	101,548	75,487	1,356,548	1,659,587
Printing and Publications	2,991	315	4,984	60,290
Repairs and Maintenance	81,714	54,313	335	276,780
Other	3,686	19,564	150,321	750,095
Training	0	0	2,079	20,117
Fees, Licenses and Dues	19,095	24,040	9,193	140,305
Direct Services	0	0	0	18,286
Match Expense	0	3,957	0	1,628,242
Bad Debt Expense	0	802	0	802
Depreciation and Amortization	0	0	376,477	376,477
Interest	0	1,883	0	1,883
Total Expenses	<u>2,083,849</u>	<u>811,322</u>	<u>3,561,963</u>	<u>23,157,787</u>
Excess Revenues Over (Under) Expenses	(126,014)	2,131	(313,721)	458,725
Transfers In (Out)	(51,500)	27,507	1,162,944	0
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	51,500	18,500	0	260,044
Gain (Loss) on Disposition of Assets	64,400	100,000	(206,520)	(42,120)
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2016	<u>388,721</u>	<u>1,253,233</u>	<u>7,506,377</u>	<u>14,517,555</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 327,107</u>	<u>\$ 1,401,371</u>	<u>\$ 8,149,080</u>	<u>\$ 15,194,204</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
EARLY CHILDHOOD

For the Year Ended December 31, 2017

	220 Head Start 06CH7099/04	221 Head Start 06CH7099/05	250 16950 SAF/ CAA HS 18	251 16677 SAF/ CAA HS 17
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	2,654,902	155,134	0	0
State Grants	0	0	35,029	31,185
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	793,878	50,495	0	0
Interest and Dividends	0	0	0	0
Total Revenues	3,448,780	205,629	35,029	31,185
EXPENSES				
Salaries and Wages	1,327,626	125,043	26,582	23,047
Fringe Benefits	396,425	35,572	8,447	8,138
Indirect Costs	299,621	28,760	0	0
Stipends	0	0	0	0
Consultant/Contractual	30,521	0	0	0
Travel and Transportation	66,319	5,686	0	0
Space Cost	116,652	4,234	0	0
Telephone and Utilities	61,226	5,622	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	682	30	0	0
Supplies	150,271	8,067	0	0
Food	0	0	0	0
Equipment and Facilities	119	0	0	0
Advertising/Promotion	0	0	0	0
Insurance	34,821	0	0	0
Printing and Publications	15,058	0	0	0
Repairs and Maintenance	(112)	0	0	0
Other	157,722	27,666	0	0
Training	0	0	0	0
Fees, Licenses and Dues	13,225	167	0	0
Direct Services	0	0	0	0
Match Expense	793,878	50,495	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	3,464,054	291,342	35,029	31,185
Excess Revenues Over (Under) Expenses	(15,274)	(85,713)	0	0
Transfers In (Out)	85,501	3,800	0	0
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2016	(70,227)	0	0	0
NET ASSETS, DECEMBER 31, 2017	\$ 0	\$ (81,913)	\$ 0	\$ 0

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
EARLY CHILDHOOD

For the Year Ended December 31, 2017

	305 Oklahoma Early Childhood 16-17	306 Oklahoma Early Childhood 17-18	320 Early Head Start 06CH7099/04	321 Early Head Start 06CH7009/05
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	0	796,333	24,358
State Grants	82,281	70,985	0	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	39,460	31,913	94,114	11,897
Interest and Dividends	0	0	0	0
Total Revenues	<u>121,741</u>	<u>102,898</u>	<u>890,447</u>	<u>36,255</u>
EXPENSES				
Salaries and Wages	30,709	30,586	387,569	31,803
Fringe Benefits	22,628	15,092	113,044	8,623
Indirect Costs	15,534	12,947	84,100	7,315
Stipends	0	0	0	0
Consultant/Contractual	0	0	1,032	0
Travel and Transportation	4,036	6,812	6,110	510
Space Cost	88	119	64,907	494
Telephone and Utilities	333	1,700	18,852	1,757
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	147	7
Supplies	1,009	1,605	64,252	2,208
Food	0	0	1,606	176
Equipment and Facilities	0	0	0	0
Advertising/Promotion	0	0	0	0
Insurance	0	0	5,741	0
Printing and Publications	0	0	2,563	0
Repairs and Maintenance	0	0	523	0
Other	0	0	9,094	(1,937)
Training	0	0	0	0
Fees, Licenses and Dues	0	633	4,086	146
Direct Services	0	0	0	0
Match Expense	39,460	31,913	94,114	11,897
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>113,797</u>	<u>101,407</u>	<u>857,740</u>	<u>62,999</u>
Excess Revenues Over (Under) Expenses	7,944	1,491	32,707	(26,744)
Transfers In (Out)	0	0	0	0
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2016	<u>(7,944)</u>	<u>0</u>	<u>(32,707)</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 0</u>	<u>\$ 1,491</u>	<u>\$ 0</u>	<u>\$ (26,744)</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
EARLY CHILDHOOD

For the Year Ended December 31, 2017

	420 CACFP Day Care Homes H-12-01 17-18	421 CACFP Day Care Homes H-12-01 16-17	435 International Paper 15	460 EHS CC 17-18 06HP0017/03
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	305,162	981,068	0	540,422
State Grants	0	0	0	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	26,276
Interest and Dividends	0	0	1	0
Total Revenues	305,162	981,068	1	566,698
EXPENSES				
Salaries and Wages	21,356	64,001	0	149,792
Fringe Benefits	7,176	22,313	0	43,696
Indirect Costs	4,871	14,541	0	34,120
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	317,568
Travel and Transportation	4,497	18,560	0	6,344
Space Cost	1,122	3,314	0	13,518
Telephone and Utilities	722	1,707	0	1,903
Rehabilitation/Renovation	0	0	0	0
Postage	125	633	0	216
Supplies	400	832	5,090	28,605
Food	263,093	852,937	0	0
Equipment and Facilities	0	0	0	0
Advertising/Promotion	0	0	0	0
Insurance	0	0	0	6,746
Printing and Publications	825	881	0	1,623
Repairs and Maintenance	713	2,050	0	167
Other	0	0	0	80,660
Training	0	165	0	0
Fees, Licenses and Dues	0	0	0	637
Direct Services	0	0	0	0
Match Expense	0	0	0	26,276
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	304,900	981,934	5,090	711,871
Excess Revenues Over (Under) Expenses	262	(866)	(5,089)	(145,173)
Transfers In (Out)	0	4,797	(12)	0
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2016	0	(3,931)	5,101	0
NET ASSETS, DECEMBER 31, 2017	\$ 262	\$ 0	\$ 0	\$ (145,173)

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
EARLY CHILDHOOD

For the Year Ended December 31, 2017

	461 EHS CC 16-17 06HP0017/02	520 USDA DC-12-100 16-17	521 USDA DC-12-100 17-18	804 RD Antlers EHS	813 RD BBow Kitchen
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	1,877,990	199,874	78,835	0	1,770
State Grants	0	0	0	0	0
Program Fees and Contracts	0	130,935	38,122	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	99,675	0	0	16,769	0
Interest and Dividends	0	0	0	0	0
Total Revenues	<u>1,977,665</u>	<u>330,809</u>	<u>116,957</u>	<u>16,769</u>	<u>1,770</u>
EXPENSES					
Salaries and Wages	197,203	104,795	36,278	0	0
Fringe Benefits	59,196	29,784	9,690	0	0
Indirect Costs	44,708	23,809	8,277	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	447,260	0	0	0	0
Travel and Transportation	20,985	340	136	0	0
Space Cost	687,006	0	0	0	0
Telephone and Utilities	1,687	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	139	0	0	0	0
Supplies	152,873	5,605	1,858	0	0
Food	682	156,264	60,718	0	0
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	3,154	0	0	0	0
Insurance	1,669	0	0	0	0
Printing and Publications	11,818	0	0	0	0
Repairs and Maintenance	3,307	0	0	0	0
Other	169,747	0	0	0	1,770
Training	0	0	0	0	0
Fees, Licenses and Dues	3,753	0	0	0	0
Direct Services	0	0	0	0	0
Match Expense	99,675	0	0	16,769	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>1,904,862</u>	<u>320,597</u>	<u>116,957</u>	<u>16,769</u>	<u>1,770</u>
Excess Revenues Over (Under) Expenses	72,803	10,212	0	0	0
Transfers In (Out)	(41,193)	0	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	41,193	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2016	<u>(72,803)</u>	<u>(10,212)</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
EARLY CHILDHOOD

For the Year Ended December 31, 2017

	814 RD Mc Co IT	819 RD Idabel Mc Co	821 RD F.Grove	830 OKACAA HS 16-17
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	21,950	0	23,099	0
State Grants	0	0	0	2,150
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	17,000	40,910	20,000	0
Interest and Dividends	0	0	0	0
Total Revenues	38,950	40,910	43,099	2,150
EXPENSES				
Salaries and Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Indirect Costs	0	0	0	0
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	0	0	0	0
Space Cost	0	0	0	0
Telephone and Utilities	0	0	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	0
Supplies	14,032	0	23,099	0
Food	0	0	0	0
Equipment and Facilities	7,918	0	0	2,150
Advertising/Promotion	0	0	0	0
Insurance	0	0	0	0
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	0	0	0
Other	0	0	0	0
Training	0	0	0	0
Fees, Licenses and Dues	0	0	0	0
Direct Services	0	0	0	0
Match Expense	17,000	40,910	20,000	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	38,950	40,910	43,099	2,150
Excess Revenues Over (Under) Expenses	0	0	0	0
Transfers In (Out)	0	0	(15,025)	0
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	0	0	15,025	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2016	0	0	0	0
NET ASSETS, DECEMBER 31, 2017	\$ 0	\$ 0	\$ 0	\$ 0

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
EARLY CHILDHOOD

For the Year Ended December 31, 2017

	Local		
	930	975	Total
	Early Learning Centers Child Care	Headstart Non Fed	
REVENUES			
Contributions	\$ 0	\$ 0	\$ 0
Rental	0	0	0
Federal Grants and Loans	66,912	0	7,727,809
State Grants	0	0	221,630
Program Fees and Contracts	862,873	320,773	1,352,703
Recoveries from Programs	0	0	0
Miscellaneous	0	0	0
Match Revenues	0	0	1,242,387
Interest and Dividends	2	4,085	4,088
Total Revenues	929,787	324,858	10,548,617
EXPENSES			
Salaries and Wages	478,370	8,176	3,042,936
Fringe Benefits	100,251	9,637	889,712
Indirect Costs	91,546	28,497	698,646
Stipends	0	65,528	65,528
Consultant/Contractual	1,038	0	797,419
Travel and Transportation	6,931	3,154	150,420
Space Cost	0	6,074	897,528
Telephone and Utilities	23,709	3,384	122,602
Rehabilitation/Renovation	0	0	0
Postage	267	0	2,246
Supplies	22,194	18,096	500,096
Food	79,891	335	1,415,702
Equipment and Facilities	18,151	(116)	28,222
Advertising/Promotion	694	2,889	6,737
Insurance	12,528	0	61,505
Printing and Publications	3	0	32,771
Repairs and Maintenance	6,285	0	12,933
Other	159	(67)	444,814
Training	1,780	205	2,150
Fees, Licenses and Dues	4,035	5,266	31,948
Direct Services	0	0	0
Match Expense	0	0	1,242,387
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	847,832	151,058	10,446,302
Excess Revenues Over (Under) Expenses	81,955	173,800	102,315
Transfers In (Out)	(10,009)	(89,289)	(61,430)
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	10,009	0	66,227
Gain (Loss) on Disposition of Assets	0	0	0
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2016	(164,140)	638,707	281,844
NET ASSETS, DECEMBER 31, 2017	\$ (82,185)	\$ 723,218	\$ 388,956

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	121 16590 CSBG 16	122 16874 CSBG 16	135 17024 CSBG 17	140 16778 CSBG 16	141 Sarkeys Foundation
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,500
Rental	0	0	0	0	0
Federal Grants and Loans	18,282	199,691	2,102	4,000	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	0	0	0	0	15
Total Revenues	<u>18,282</u>	<u>199,691</u>	<u>2,102</u>	<u>4,000</u>	<u>10,515</u>
EXPENSES					
Salaries and Wages	2,535	85,335	0	0	0
Fringe Benefits	561	27,460	0	0	0
Indirect Costs	69	19,387	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	846	0	0	10,514
Travel and Transportation	0	0	769	0	0
Space Cost	2,095	1,715	0	0	0
Telephone and Utilities	904	2,950	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	129	354	0	0	0
Supplies	0	0	0	0	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	1,107	3,310	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	11,330	53,024	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	2,767	1,333	4,000	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>18,730</u>	<u>197,148</u>	<u>2,102</u>	<u>4,000</u>	<u>10,514</u>
Excess Revenues Over (Under) Expenses	(448)	2,543	0	0	1
Transfers In (Out)	0	0	0	0	(1)
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2016	448	0	0	0	0
NET ASSETS, DECEMBER 31, 2017	<u>\$ 0</u>	<u>\$ 2,543</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	212 International Paper 16-17	260 16927 SAF/ CAA 18	261 16669 SAF/ CAA 17	340 OCCY-MDT Choc Co	341 OCCY-MDT Push Co
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	0
State Grants	0	5,816	6,125	15,595	20,390
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	9	0	0	0	0
Total Revenues	<u>9</u>	<u>5,816</u>	<u>6,125</u>	<u>15,595</u>	<u>20,390</u>
EXPENSES					
Salaries and Wages	0	3,701	3,991	0	0
Fringe Benefits	0	1,265	1,227	0	0
Indirect Costs	0	850	907	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	10,800	10,800
Travel and Transportation	0	0	0	2,767	6,716
Space Cost	0	0	0	0	0
Telephone and Utilities	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	0	0	0	197	197
Food	616	0	0	0	0
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	2,291	0	0	0	0
Training	0	0	0	1,849	2,695
Fees, Licenses and Dues	0	0	0	0	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>2,907</u>	<u>5,816</u>	<u>6,125</u>	<u>15,613</u>	<u>20,408</u>
Excess Revenues Over (Under) Expenses	(2,898)	0	0	(18)	(18)
Transfers In (Out)	0	0	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2016	2,898	0	0	0	0
NET ASSETS, DECEMBER 31, 2017	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (18)</u>	<u>\$ (18)</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	390 Americorps 15AFHOK0010002	391 Americorps 15AFHOK0010002	400 RSVP 17-18 16SRWOK003	401 RSVP 16-17 16SRWOK003
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	47,016	57,957	40,331	12,949
State Grants	0	0	0	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	63,147	58,029	3,577	0
Interest and Dividends	0	0	0	0
Total Revenues	<u>110,163</u>	<u>115,986</u>	<u>43,908</u>	<u>12,949</u>
EXPENSES				
Salaries and Wages	8,367	15,473	22,251	7,417
Fringe Benefits	5,191	6,865	6,899	2,664
Indirect Costs	1,907	2,795	5,062	1,673
Stipends	31,551	30,501	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	0	0	1,550	599
Space Cost	0	0	2,322	(446)
Telephone and Utilities	0	0	877	367
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	14	176
Supplies	0	0	206	0
Food	0	0	0	0
Equipment and Facilities	0	0	0	0
Advertising/Promotion	0	0	0	0
Insurance	0	0	750	0
Printing and Publications	0	0	53	23
Repairs and Maintenance	0	0	0	0
Other	0	2,323	369	464
Training	0	0	0	0
Fees, Licenses and Dues	0	0	0	0
Direct Services	0	0	0	0
Match Expense	63,147	58,029	3,577	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>110,163</u>	<u>115,986</u>	<u>43,930</u>	<u>12,937</u>
Excess Revenues Over (Under) Expenses	0	0	(22)	12
Transfers In (Out)	0	0	0	0
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2016	0	0	0	(12)
NET ASSETS, DECEMBER 31, 2017	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (22)</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	485 RX OK 16-17	490 Drug Free Communities	500 MANY Mentoring 16-18	506 RX OK 17-18	530 CASA 17-18 AG 1118	531 CASA Comp 17-18 AG 1118.1
REVENUES						
Contributions	\$ 0	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	131,104	74,368	0	0	0
State Grants	5,555	0	0	5,299	7,772	7,475
Program Fees and Contracts	0	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	128,043	0	0	0	0
Interest and Dividends	0	0	0	0	0	0
Total Revenues	<u>5,555</u>	<u>260,147</u>	<u>74,368</u>	<u>5,299</u>	<u>7,772</u>	<u>7,475</u>
EXPENSES						
Salaries and Wages	1,555	58,746	41,487	3,595	4,351	0
Fringe Benefits	478	19,301	12,166	1,199	1,211	0
Indirect Costs	294	13,358	9,423	818	0	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	2,500	0	0	0	0
Travel and Transportation	0	26,595	3,620	0	1,735	0
Space Cost	0	327	1,308	0	228	0
Telephone and Utilities	0	3,818	530	0	136	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	6	0	0	0	0
Supplies	0	1,231	1,033	0	0	0
Food	0	124	0	0	0	0
Equipment and Facilities	0	164	0	0	0	0
Advertising/Promotion	0	1,525	0	0	0	6,245
Insurance	0	0	0	0	0	0
Printing and Publications	0	65	125	0	0	0
Repairs and Maintenance	0	0	0	0	0	0
Other	0	3,826	2,520	0	0	3,855
Training	0	0	0	0	112	0
Fees, Licenses and Dues	0	0	2,154	0	0	0
Direct Services	0	0	0	0	0	0
Match Expense	0	128,043	0	0	0	0
Bad Debt Expense	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Total Expenses	<u>2,327</u>	<u>259,629</u>	<u>74,366</u>	<u>5,612</u>	<u>7,773</u>	<u>10,100</u>
Excess Revenues Over (Under) Expenses	3,228	518	2	(313)	(1)	(2,625)
Transfers In (Out)	0	0	0	0	0	0
Returned to Grantor	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2016	<u>(3,228)</u>	<u>(1,518)</u>	<u>(4)</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 0</u>	<u>\$ (1,000)</u>	<u>\$ (2)</u>	<u>\$ (313)</u>	<u>\$ (1)</u>	<u>\$ (2,625)</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	535 CASA 16-17 AG 1118	540 16-17 Healthy Start	541 17-18 Healthy Start	551 EFSP Phase 34 Choc Co	552 EFSP Phase 34 Push Co	555 CASA Comp 16-17 AG 1118.1
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	230,089	392,066	7,624	6,454	0
State Grants	27,133	0	0	0	0	28,878
Program Fees and Contracts	0	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0
Interest and Dividends	0	0	0	2	7	0
Total Revenues	<u>27,133</u>	<u>230,089</u>	<u>392,066</u>	<u>7,626</u>	<u>6,461</u>	<u>28,878</u>
EXPENSES						
Salaries and Wages	14,382	78,323	219,298	0	0	0
Fringe Benefits	3,202	25,050	65,289	0	0	0
Indirect Costs	0	17,672	49,899	0	0	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	15,675	5,175	0	0	0
Travel and Transportation	4,297	6,909	25,423	0	0	0
Space Cost	792	2,967	11,241	0	0	0
Telephone and Utilities	334	1,987	5,821	0	0	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	495	71	0	0	0
Supplies	2,686	28,731	11,697	0	0	0
Food	0	332	0	0	0	0
Equipment and Facilities	0	10,196	2,128	0	0	6,438
Advertising/Promotion	185	8,817	1,335	0	0	22,440
Insurance	0	0	0	0	0	0
Printing and Publications	0	8,826	2,308	0	0	0
Repairs and Maintenance	0	0	0	0	0	0
Other	0	0	0	0	0	0
Training	1,076	0	0	0	0	0
Fees, Licenses and Dues	179	7,038	1,754	0	0	0
Direct Services	0	0	0	7,626	6,461	0
Match Expense	0	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Total Expenses	<u>27,133</u>	<u>213,018</u>	<u>401,439</u>	<u>7,626</u>	<u>6,461</u>	<u>28,878</u>
Excess Revenues Over (Under) Expenses	0	17,071	(9,373)	0	0	0
Transfers In (Out)	0	0	0	0	0	0
Returned to Grantor	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2016	0	(17,071)	0	0	0	0
NET ASSETS, DECEMBER 31, 2017	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (9,373)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	562 EFSP Phase 33 Push Co	570 VOCA Victim Advocacy 17-18	571 VOCA Victim Advocacy 16-17	580 VOCA 16-17	581 VOCA 17-18	590 Navigator 17-18
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	23,420	74,706	76,187	22,992	52,535
State Grants	0	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	6,196	15,727	21,385	7,021	0
Interest and Dividends	0	0	0	0	0	0
Total Revenues	<u>0</u>	<u>29,616</u>	<u>90,433</u>	<u>97,572</u>	<u>30,013</u>	<u>52,535</u>
EXPENSES						
Salaries and Wages	0	14,114	41,659	36,690	13,245	16,064
Fringe Benefits	0	4,763	14,500	12,740	4,367	3,183
Indirect Costs	0	3,220	9,455	8,327	3,022	3,662
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	44,932
Travel and Transportation	0	662	3,947	7,560	1,123	533
Space Cost	0	0	0	0	0	528
Telephone and Utilities	0	575	1,699	2,677	575	386
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	0	0	11
Supplies	0	88	2,893	4,953	491	947
Food	0	0	0	0	0	0
Equipment and Facilities	0	0	300	1,500	0	0
Advertising/Promotion	0	0	0	0	0	10,633
Insurance	0	0	0	0	0	0
Printing and Publications	0	0	249	275	0	0
Repairs and Maintenance	0	0	0	0	0	0
Other	1	0	0	0	0	0
Training	0	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	1,446	171	100
Direct Services	116	0	0	0	0	0
Match Expense	0	6,196	15,727	21,385	7,021	0
Bad Debt Expense	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Total Expenses	<u>117</u>	<u>29,618</u>	<u>90,429</u>	<u>97,553</u>	<u>30,015</u>	<u>80,979</u>
Excess Revenues Over (Under) Expenses	(117)	(2)	4	19	(2)	(28,444)
Transfers In (Out)	0	0	0	0	0	0
Returned to Grantor	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2016	<u>117</u>	<u>0</u>	<u>(4)</u>	<u>(19)</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 0</u>	<u>\$ (2)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (2)</u>	<u>\$ (28,444)</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	591 Navigator 16-17	650 Kellogg Foundation	660 HRSA ECCS 16-17	661 HRSA ECCS 17-18	790 NWA Drug Free Community	810 HRSA 16-17
REVENUES						
Contributions	\$ 0	\$ 15,000	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	387,461	0	367,252	84,243	2,000	202,612
State Grants	0	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0
Interest and Dividends	0	26	0	0	113	0
Total Revenues	<u>387,461</u>	<u>15,026</u>	<u>367,252</u>	<u>84,243</u>	<u>2,113</u>	<u>202,612</u>
EXPENSES						
Salaries and Wages	54,216	12,438	71,986	31,603	0	77,259
Fringe Benefits	15,848	2,708	24,004	7,874	0	25,839
Indirect Costs	12,318	0	16,352	7,195	0	17,544
Stipends	0	0	0	0	0	0
Consultant/Contractual	251,212	0	139,438	31,416	0	34,408
Travel and Transportation	5,589	0	20,496	2,134	2,459	12,640
Space Cost	1,330	0	2,315	1,768	690	0
Telephone and Utilities	737	0	537	736	479	10,054
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	26	0	10	13	26	28
Supplies	1,532	4,000	85,306	4,817	202	15,270
Food	0	746	0	0	793	0
Equipment and Facilities	0	0	1,913	0	1,955	0
Advertising/Promotion	1,300	0	1,503	129	719	3,780
Insurance	0	0	0	0	0	0
Printing and Publications	0	0	468	175	0	0
Repairs and Maintenance	0	0	0	0	496	0
Other	0	0	0	0	0	0
Training	0	0	0	0	0	0
Fees, Licenses and Dues	188	0	0	0	0	875
Direct Services	0	0	0	0	0	0
Match Expense	0	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Total Expenses	<u>344,296</u>	<u>19,892</u>	<u>364,328</u>	<u>87,860</u>	<u>7,819</u>	<u>197,697</u>
Excess Revenues Over (Under) Expenses	43,165	(4,866)	2,924	(3,617)	(5,706)	4,915
Transfers In (Out)	0	0	0	0	0	0
Returned to Grantor	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2016	(43,165)	4,866	(2,924)	0	18,773	(4,915)
NET ASSETS, DECEMBER 31, 2017	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (3,617)</u>	<u>\$ 13,067</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	829 SOHRN Mc Co	840 Youth First 17-18	881 OADP 2017	Local		
				912 Emergency Assistance	917 Navigator NF	918 Int Paper DFC
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 936	\$ 0	\$ 10,500
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	17,611	3,523	0	0	0
State Grants	0	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	9,095	0
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0
Interest and Dividends	1	0	0	137	95	21
Total Revenues	<u>1</u>	<u>17,611</u>	<u>3,523</u>	<u>1,073</u>	<u>9,190</u>	<u>10,521</u>
EXPENSES						
Salaries and Wages	0	8,032	1,963	0	412	0
Fringe Benefits	0	2,139	663	0	81	0
Indirect Costs	0	1,831	446	0	94	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	3,500	0	0	0	0
Travel and Transportation	0	643	451	0	326	0
Space Cost	0	0	0	0	470	0
Telephone and Utilities	0	371	0	0	56	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	0	0	0
Supplies	0	1,306	0	0	53	0
Food	0	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Printing and Publications	0	69	0	0	0	0
Repairs and Maintenance	0	0	0	0	0	0
Other	1,782	0	0	0	210	0
Training	0	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	0	0
Direct Services	0	0	0	4,083	0	0
Match Expense	0	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Total Expenses	<u>1,782</u>	<u>17,891</u>	<u>3,523</u>	<u>4,083</u>	<u>1,702</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	(1,781)	(280)	0	(3,010)	7,488	10,521
Transfers In (Out)	0	0	0	0	0	0
Returned to Grantor	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2016	1,781	0	0	21,138	5,446	0
NET ASSETS, DECEMBER 31, 2017	<u>\$ 0</u>	<u>\$ (280)</u>	<u>\$ 0</u>	<u>\$ 18,128</u>	<u>\$ 12,934</u>	<u>\$ 10,521</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	Local				Total
	940	960	985	988	
	RSVP NonFed	PPTF NonFed	CASA NonFed	PWC Health Van	
REVENUES					
Contributions	\$ 14,388	\$ 2,251	\$ 5,478	\$ 0	\$ 60,053
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	2,538,575
State Grants	0	0	0	0	130,038
Program Fees and Contracts	20,000	0	13,000	0	42,095
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	303,125
Interest and Dividends	265	281	152	2	1,126
Total Revenues	<u>34,653</u>	<u>2,532</u>	<u>18,630</u>	<u>2</u>	<u>3,075,012</u>
EXPENSES					
Salaries and Wages	19,098	0	0	0	969,586
Fringe Benefits	2,862	0	0	0	301,599
Indirect Costs	4,355	11	4,277	0	216,223
Stipends	0	0	0	0	62,052
Consultant/Contractual	0	0	0	0	561,216
Travel and Transportation	1,528	119	70	0	141,260
Space Cost	1,220	0	0	0	30,870
Telephone and Utilities	285	0	583	0	37,474
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	1,359
Supplies	310	333	0	0	168,479
Food	21	0	0	0	2,632
Equipment and Facilities	0	0	0	0	24,594
Advertising/Promotion	798	0	45	0	59,454
Insurance	664	1,398	0	230	3,042
Printing and Publications	0	0	910	0	17,963
Repairs and Maintenance	0	0	0	0	496
Other	3,357	2,193	2,380	1,343	91,268
Training	0	0	330	0	6,062
Fees, Licenses and Dues	740	3,008	4,880	93	30,726
Direct Services	0	0	0	0	18,286
Match Expense	0	0	0	0	303,125
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>35,238</u>	<u>7,062</u>	<u>13,475</u>	<u>1,666</u>	<u>3,047,766</u>
Excess Revenues Over (Under) Expenses	(585)	(4,530)	5,155	(1,664)	27,246
Transfers In (Out)	0	0	0	0	(1)
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2016	47,756	43,123	21,750	1,664	96,900
NET ASSETS, DECEMBER 31, 2017	<u>\$ 47,171</u>	<u>\$ 38,593</u>	<u>\$ 26,905</u>	<u>\$ 0</u>	<u>\$ 124,145</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	180 HAC - SHOP NonFed	310 SHARE AG-31 ME-C 17-0008 17-18	311 SHARE AG-31 ME-C 12-0003 11-17	350 Self-Help Housing 14-17	351 Self-Help Housing 15-18
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	1,246,600	648,039	104,857	552,837
State Grants	0	0	0	0	0
Program Fees and Contracts	(6,083)	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	243	355	2,512	0	0
Total Revenues	<u>(5,840)</u>	<u>1,246,955</u>	<u>650,551</u>	<u>104,857</u>	<u>552,837</u>
EXPENSES					
Salaries and Wages	0	420,680	194,709	57,525	298,347
Fringe Benefits	0	105,751	55,152	20,499	96,760
Indirect Costs	0	94,355	43,556	12,600	67,868
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	0	136,867	60,267	6,365	47,485
Space Cost	0	8,476	4,052	3,072	15,360
Telephone and Utilities	0	3,623	1,761	2,264	10,330
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	1,176	29	414	1,259
Supplies	0	3,683	16	1,210	5,076
Food	0	0	0	0	0
Equipment and Facilities	0	495	196	0	4,159
Advertising/Promotion	0	0	0	0	3,984
Insurance	5	0	6,178	0	105
Printing and Publications	0	139	(336)	97	907
Repairs and Maintenance	440	2,146	378	121	65
Other	0	153	0	0	0
Training	0	3,411	0	0	0
Fees, Licenses and Dues	0	2	232	119	1,181
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>445</u>	<u>780,957</u>	<u>366,190</u>	<u>104,286</u>	<u>552,886</u>
Excess Revenues Over (Under) Expenses	(6,285)	465,998	284,361	571	(49)
Transfers In (Out)	0	0	(953,703)	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2016	<u>134,057</u>	<u>0</u>	<u>669,342</u>	<u>(571)</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 127,772</u>	<u>\$ 465,998</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (49)</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	436 K Place Operating	441 Belmont PI Operating	446 Clayton PI Operating	600 7757 HOME 96 REUSE	610 16895 DOE 17	611 16638 DOE 16
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	70,879	21,032
State Grants	0	0	0	0	0	0
Program Fees and Contracts	9,611	12,054	5,215	0	0	0
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0
Interest and Dividends	0	291	0	2,282	0	0
Total Revenues	<u>9,611</u>	<u>12,345</u>	<u>5,215</u>	<u>2,282</u>	<u>70,879</u>	<u>21,032</u>
EXPENSES						
Salaries and Wages	2,310	3,079	1,540	0	26,244	5,282
Fringe Benefits	651	867	434	0	8,348	1,957
Indirect Costs	2,320	3,446	1,547	0	5,979	1,348
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	3,247	2,173
Travel and Transportation	0	0	214	0	8,497	715
Space Cost	0	0	0	0	0	0
Telephone and Utilities	0	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	0	0	0
Supplies	0	0	0	0	11,855	7,249
Food	0	0	0	0	0	0
Equipment and Facilities	0	0	0	0	497	890
Advertising/Promotion	0	0	0	0	0	0
Insurance	0	0	0	0	1,946	0
Printing and Publications	0	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0	0
Other	0	0	0	0	4,292	985
Training	0	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	0	0
Direct Services	0	0	0	0	0	0
Match Expense	0	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Total Expenses	<u>5,281</u>	<u>7,392</u>	<u>3,735</u>	<u>0</u>	<u>70,905</u>	<u>20,599</u>
Excess Revenues Over (Under) Expenses	4,330	4,953	1,480	2,282	(26)	433
Transfers In (Out)	0	0	0	0	0	0
Returned to Grantor	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2016	<u>14,757</u>	<u>61,597</u>	<u>(6,204)</u>	<u>369,293</u>	<u>0</u>	<u>(433)</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 19,087</u>	<u>\$ 66,550</u>	<u>\$ (4,724)</u>	<u>\$ 371,575</u>	<u>\$ (26)</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	630 16857 DHS 16	680 1477 HOME 14	700 NWA Housing Counseling	701 NWA Housing Counseling	710 NWA Rural Impact 16-18
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	95,737	20,000	16,064	6,546	50,000
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	15,203	0	0	0
Interest and Dividends	0	0	0	0	364
Total Revenues	<u>95,737</u>	<u>35,203</u>	<u>16,064</u>	<u>6,546</u>	<u>50,364</u>
EXPENSES					
Salaries and Wages	28,354	0	10,641	4,240	15,953
Fringe Benefits	9,809	0	3,006	1,347	4,996
Indirect Costs	6,442	0	2,417	959	3,476
Stipends	0	0	0	0	0
Consultant/Contractual	7,628	0	0	0	0
Travel and Transportation	4,255	0	0	0	0
Space Cost	0	0	0	0	1,110
Telephone and Utilities	437	0	0	0	350
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	23,701	0	0	0	29
Food	0	0	0	0	0
Equipment and Facilities	7,807	0	0	0	0
Advertising/Promotion	0	0	0	0	85
Insurance	872	0	0	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	6,432	0	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	3,000	0	0	176
Direct Services	0	0	0	0	0
Match Expense	0	15,203	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>95,737</u>	<u>18,203</u>	<u>16,064</u>	<u>6,546</u>	<u>26,175</u>
Excess Revenues Over (Under) Expenses	0	17,000	0	0	24,189
Transfers In (Out)	(6,209)	0	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	6,209	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2016	<u>0</u>	<u>(17,000)</u>	<u>0</u>	<u>0</u>	<u>42,473</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 66,662</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	740 1529 HOME 15 Soper Apts	750 1537 HOME 16 SHH Subsidies	770 NWA 15-17 Expendable Grant	771 NWA 17-18 Expendable Grant
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	53,241	23,000	0	153,564
State Grants	0	0	0	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	63,570	0	0	0
Interest and Dividends	0	0	381	2,635
Total Revenues	<u>116,811</u>	<u>23,000</u>	<u>381</u>	<u>156,199</u>
EXPENSES				
Salaries and Wages	0	0	55,798	56,676
Fringe Benefits	0	0	19,682	16,016
Indirect Costs	0	0	12,677	12,980
Stipends	0	0	0	0
Consultant/Contractual	0	0	9,472	4,475
Travel and Transportation	0	0	6,071	12,824
Space Cost	0	0	2,223	5,187
Telephone and Utilities	0	0	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	196	196
Supplies	0	0	2,746	6,739
Food	0	0	0	0
Equipment and Facilities	45,324	0	1,002	87
Advertising/Promotion	0	0	3,149	5,056
Insurance	0	0	0	0
Printing and Publications	0	0	259	5
Repairs and Maintenance	0	0	0	0
Other	0	26,464	0	5,605
Training	0	0	6,415	0
Fees, Licenses and Dues	0	3,000	3,120	2,493
Direct Services	0	0	0	0
Match Expense	63,570	0	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>108,894</u>	<u>29,464</u>	<u>122,810</u>	<u>128,339</u>
Excess Revenues Over (Under) Expenses	7,917	(6,464)	(122,429)	27,860
Transfers In (Out)	(45,324)	0	(146,489)	438,224
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	45,324	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2016	<u>(7,917)</u>	<u>0</u>	<u>268,918</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 0</u>	<u>\$ (6,464)</u>	<u>\$ 0</u>	<u>\$ 466,084</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	772 NWA Housing Counseling NonFed	780 NWA Capital Fund	782 NWA Hsg Loans Reserve	800 Unrestricted NWA Capital Fund	880 Ardmore Bldg Acct
REVENUES					
Contributions	\$ 5,610	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	7,560
Federal Grants and Loans	0	0	0	56,000	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	75	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	163	17,429	382	288	1
Total Revenues	<u>5,773</u>	<u>17,504</u>	<u>382</u>	<u>56,288</u>	<u>7,561</u>
EXPENSES					
Salaries and Wages	268	0	0	0	0
Fringe Benefits	89	0	0	0	0
Indirect Costs	61	0	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	0	0	0	0	0
Space Cost	0	0	0	0	0
Telephone and Utilities	0	0	0	0	2,803
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	0	0	0	0	44
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	1,441
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	1,964
Other	0	0	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>418</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,252</u>
Excess Revenues Over (Under) Expenses	5,355	17,504	382	56,288	1,309
Transfers In (Out)	0	(602,637)	0	0	90,586
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2016	<u>17,743</u>	<u>2,173,141</u>	<u>53,143</u>	<u>0</u>	<u>(90,841)</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 23,098</u>	<u>\$ 1,588,008</u>	<u>\$ 53,525</u>	<u>\$ 56,288</u>	<u>\$ 1,054</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	Local				
	890 Housing Non-Fed	895 Lynn Lane Bldg Acct	915 Scattered Sites Hsg Dev	920 Antlers Building Fund	935 Terry Hill Reserve Fund
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	12,000	0
Federal Grants and Loans	0	0	0	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	139,453	0	3,777	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	4,829	0	2,219	191	45
Total Revenues	<u>144,282</u>	<u>0</u>	<u>5,996</u>	<u>12,191</u>	<u>45</u>
EXPENSES					
Salaries and Wages	94,591	0	0	0	0
Fringe Benefits	31,254	0	0	0	0
Indirect Costs	19,597	0	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	813	0	0	1,125	0
Travel and Transportation	(3,590)	0	0	0	0
Space Cost	3,744	0	0	0	0
Telephone and Utilities	247	2,311	0	3,798	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	34	0	0	0	0
Supplies	3,737	0	0	990	0
Food	121	0	0	0	0
Equipment and Facilities	519	0	0	704	0
Advertising/Promotion	73	0	0	0	0
Insurance	0	1,160	0	2,139	0
Printing and Publications	82	0	0	0	0
Repairs and Maintenance	124	1,660	0	1,818	0
Other	(3,512)	0	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	9,386	0	0	0	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>157,220</u>	<u>5,131</u>	<u>0</u>	<u>10,574</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	(12,938)	(5,131)	5,996	1,617	45
Transfers In (Out)	(120,847)	0	0	25,000	7,200
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	46	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2016	<u>768,088</u>	<u>(9,387)</u>	<u>773,301</u>	<u>435</u>	<u>88,051</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 634,349</u>	<u>\$ (14,518)</u>	<u>\$ 779,297</u>	<u>\$ 27,052</u>	<u>\$ 95,296</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	Local			
	936 Rental Apartments	937 LD Apt Reserve Fund	965 502 W Duke Building Fund	968 Durant HOC
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	369,848	0	12,368	0
Federal Grants and Loans	0	0	0	0
State Grants	0	0	0	0
Program Fees and Contracts	5,650	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Interest and Dividends	7,153	386	0	283
Total Revenues	<u>382,651</u>	<u>386</u>	<u>12,368</u>	<u>283</u>
EXPENSES				
Salaries and Wages	35,876	0	0	0
Fringe Benefits	11,494	0	0	0
Indirect Costs	8,160	0	0	0
Stipends	0	0	0	0
Consultant/Contractual	0	0	1,485	0
Travel and Transportation	(1,131)	0	0	0
Space Cost	0	0	0	0
Telephone and Utilities	58,845	0	9,934	0
Rehabilitation/Renovation	0	0	0	0
Postage	113	0	0	0
Supplies	4,414	0	264	0
Food	0	0	0	0
Equipment and Facilities	130,796	0	0	0
Advertising/Promotion	4,652	0	0	0
Insurance	21,944	0	1,865	0
Printing and Publications	113	0	0	0
Repairs and Maintenance	94,249	0	3,032	750
Other	23	0	0	0
Training	0	0	0	0
Fees, Licenses and Dues	2,593	0	0	0
Direct Services	0	0	0	0
Match Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>372,141</u>	<u>0</u>	<u>16,580</u>	<u>750</u>
Excess Revenues Over (Under) Expenses	10,510	386	(4,212)	(467)
Transfers In (Out)	(44,686)	7,200	0	75,000
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	63,570	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2016	<u>(181,327)</u>	<u>49,146</u>	<u>(9,156)</u>	<u>(35,543)</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ (151,933)</u>	<u>\$ 56,732</u>	<u>\$ (13,368)</u>	<u>\$ 38,990</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	Local				Total
	970 Idabel Office Building Fund	980 Federal Building Fund	990 Housing Expansion	995 HOC Building Fund	
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,610
Rental	13,200	114,696	0	28,320	557,992
Federal Grants and Loans	0	0	0	0	3,118,396
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	169,752
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	78,773
Interest and Dividends	93	238	0	67	42,830
Total Revenues	<u>13,293</u>	<u>114,934</u>	<u>0</u>	<u>28,387</u>	<u>3,973,353</u>
EXPENSES					
Salaries and Wages	0	0	13,000	0	1,325,113
Fringe Benefits	0	0	4,703	0	392,815
Indirect Costs	0	0	2,954	0	302,742
Stipends	0	0	0	0	0
Consultant/Contractual	3,000	38,075	0	5,851	77,344
Travel and Transportation	0	0	0	0	278,839
Space Cost	0	0	1,188	0	44,412
Telephone and Utilities	5,248	22,189	441	9,030	133,611
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	3,417
Supplies	49	4,591	0	2,390	78,783
Food	0	0	0	0	121
Equipment and Facilities	(1,954)	13,267	0	4,544	208,333
Advertising/Promotion	0	0	0	0	16,999
Insurance	2,671	12,620	0	8,511	61,457
Printing and Publications	0	0	0	0	1,266
Repairs and Maintenance	1,982	12,887	0	5,373	126,989
Other	0	0	0	0	40,442
Training	0	0	0	0	9,826
Fees, Licenses and Dues	0	1	0	0	25,303
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	78,773
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>10,996</u>	<u>103,630</u>	<u>22,286</u>	<u>35,699</u>	<u>3,206,585</u>
Excess Revenues Over (Under) Expenses	2,297	11,304	(22,286)	(7,312)	766,768
Transfers In (Out)	93,742	(8,668)	114,091	0	(1,077,520)
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	8,668	0	0	123,817
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2016	<u>(82,593)</u>	<u>25,721</u>	<u>(91,805)</u>	<u>14,051</u>	<u>4,990,480</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 13,446</u>	<u>\$ 37,025</u>	<u>\$ 0</u>	<u>\$ 6,739</u>	<u>\$ 4,803,545</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
TRANSPORTATION
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	240 Section 5311 Transit 17-18	241 Section 5311 Transit 16-17	245 Section 5339 Transit 16-17	246 Transit Insurance Settlement	Total
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	219,579	639,168	53,130	0	911,877
State Grants	0	0	0	0	0
Program Fees and Contracts	257,876	785,047	0	0	1,042,923
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	1,500	0	0	1,500
Match Revenues	0	0	0	0	0
Interest and Dividends	121	988	1	425	1,535
Total Revenues	<u>477,576</u>	<u>1,426,703</u>	<u>53,131</u>	<u>425</u>	<u>1,957,835</u>
EXPENSES					
Salaries and Wages	234,256	800,364	0	0	1,034,620
Fringe Benefits	64,447	248,236	0	0	312,683
Indirect Costs	53,437	181,843	0	0	235,280
Stipends	0	0	0	0	0
Consultant/Contractual	1,678	7,895	0	0	9,573
Travel and Transportation	32,793	99,991	0	0	132,784
Space Cost	5,047	17,577	0	0	22,624
Telephone and Utilities	15,266	37,850	0	0	53,116
Rehabilitation/Renovation	0	0	0	0	0
Postage	42	187	0	0	229
Supplies	683	7,308	0	0	7,991
Food	0	0	0	0	0
Equipment and Facilities	0	0	62,890	0	62,890
Advertising/Promotion	168	2,857	0	0	3,025
Insurance	20,784	80,764	0	0	101,548
Printing and Publications	0	2,991	0	0	2,991
Repairs and Maintenance	24,967	56,747	0	0	81,714
Other	792	2,894	0	0	3,686
Training	0	0	0	0	0
Fees, Licenses and Dues	1,414	15,105	0	2,576	19,095
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>455,774</u>	<u>1,562,609</u>	<u>62,890</u>	<u>2,576</u>	<u>2,083,849</u>
Excess Revenues Over (Under) Expenses	21,802	(135,906)	(9,759)	(2,151)	(126,014)
Transfers In (Out)	223,113	(223,113)	(50,591)	(909)	(51,500)
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	51,500	0	51,500
Gain (Loss) on Disposition of Assets	0	0	0	64,400	64,400
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2016	<u>0</u>	<u>359,019</u>	<u>8,850</u>	<u>20,852</u>	<u>388,721</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 244,915</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 82,192</u>	<u>\$ 327,107</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
ECONOMIC DEVELOPMENT
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	150 SBA RLF #1	160 SBA RLF #2	170 Intermediary Relending Program	280 Clayton State Park 16-21	281 CED WX Loan Fund
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	0
State Grants	0	0	0	55,604	0
Program Fees and Contracts	244	18	50	47,933	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	1,682	2,904	3,895	2	148
Total Revenues	<u>1,926</u>	<u>2,922</u>	<u>3,945</u>	<u>103,539</u>	<u>148</u>
EXPENSES					
Salaries and Wages	0	0	0	50,264	0
Fringe Benefits	0	0	0	13,429	0
Indirect Costs	0	0	0	11,431	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	0	0	0	1,118	0
Space Cost	0	0	0	0	0
Telephone and Utilities	0	0	0	21,860	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	40	0
Supplies	0	0	0	1,131	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	1,447	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	222	0
Printing and Publications	0	0	0	3	0
Repairs and Maintenance	0	0	0	2,984	0
Other	0	0	0	391	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	2,914	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	(4,824)	3,300	2,326	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	460	240	1,183	0	0
Total Expenses	<u>(4,364)</u>	<u>3,540</u>	<u>3,509</u>	<u>107,234</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	6,290	(618)	436	(3,695)	148
Transfers In (Out)	0	0	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2016	<u>42,166</u>	<u>4,341</u>	<u>81,447</u>	<u>7,109</u>	<u>20,562</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 48,456</u>	<u>\$ 3,723</u>	<u>\$ 81,883</u>	<u>\$ 3,414</u>	<u>\$ 20,710</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
ECONOMIC DEVELOPMENT
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	315 Loan Fund KEDDO Econ Dev	470 17-18 SBA Tech Assist	471 16-17 SBA Tech Assist	480 Raymond Gary State Park 16
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	7,165	8,895	0
State Grants	0	0	0	59,403
Program Fees and Contracts	90	0	0	81,059
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	3,282	675	0
Interest and Dividends	11,133	0	0	202
Total Revenues	<u>11,223</u>	<u>10,447</u>	<u>9,570</u>	<u>140,664</u>
EXPENSES				
Salaries and Wages	0	3,628	3,917	71,493
Fringe Benefits	0	1,192	1,479	21,456
Indirect Costs	0	824	890	16,260
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	1,395
Travel and Transportation	0	589	472	1,041
Space Cost	0	648	624	0
Telephone and Utilities	0	150	146	21,410
Rehabilitation/Renovation	0	0	0	0
Postage	0	70	49	32
Supplies	0	0	489	2,135
Food	0	0	0	0
Equipment and Facilities	0	0	53	19,157
Advertising/Promotion	0	0	0	0
Insurance	0	0	0	1,224
Printing and Publications	0	71	96	0
Repairs and Maintenance	0	0	0	4,335
Other	0	0	0	15
Training	0	0	0	0
Fees, Licenses and Dues	0	0	676	2,996
Direct Services	0	0	0	0
Match Expense	0	3,282	675	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>0</u>	<u>10,454</u>	<u>9,566</u>	<u>162,949</u>
Excess Revenues Over (Under) Expenses	11,223	(7)	4	(22,285)
Transfers In (Out)	0	0	0	(18,500)
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	0	0	0	18,500
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2016	<u>384,576</u>	<u>0</u>	<u>(4)</u>	<u>37,952</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 395,799</u>	<u>\$ (7)</u>	<u>\$ 0</u>	<u>\$ 15,667</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
ECONOMIC DEVELOPMENT
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	Local					Total
	850 LD MCIC Misc Oper	860 USDA RD Intermediary	910 Group Camps	945 Park Improvements	950 HLSP Marina	
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	0	16,060
State Grants	0	0	0	0	0	115,007
Program Fees and Contracts	0	2,750	95,851	0	424,336	652,331
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	3,957
Interest and Dividends	0	3	75	827	5,227	26,098
Total Revenues	<u>0</u>	<u>2,753</u>	<u>95,926</u>	<u>827</u>	<u>429,563</u>	<u>813,453</u>
EXPENSES						
Salaries and Wages	0	0	24,935	0	122,500	276,737
Fringe Benefits	0	0	7,277	0	37,372	82,205
Indirect Costs	0	0	5,671	0	27,868	62,944
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	1,000	0	0	40,863	43,258
Travel and Transportation	0	0	4,708	0	3,882	11,810
Space Cost	0	0	0	0	0	1,272
Telephone and Utilities	2,117	0	19,714	0	39,410	104,807
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	154	0	2	347
Supplies	0	0	3,800	0	10,952	18,507
Food	0	0	0	0	0	0
Equipment and Facilities	0	1,200	2,246	0	3,850	27,953
Advertising/Promotion	0	0	0	0	1,121	1,121
Insurance	804	0	444	0	72,793	75,487
Printing and Publications	0	0	105	0	40	315
Repairs and Maintenance	0	0	8,546	0	38,448	54,313
Other	0	0	1,569	0	17,589	19,564
Training	0	0	0	0	0	0
Fees, Licenses and Dues	850	0	(17)	0	16,621	24,040
Direct Services	0	0	0	0	0	0
Match Expense	0	0	0	0	0	3,957
Bad Debt Expense	0	0	0	0	0	802
Depreciation and Amortization	0	0	0	0	0	0
Interest	0	0	0	0	0	1,883
Total Expenses	<u>3,771</u>	<u>2,200</u>	<u>79,152</u>	<u>0</u>	<u>433,311</u>	<u>811,322</u>
Excess Revenues Over (Under) Expenses	(3,771)	553	16,774	827	(3,748)	2,131
Transfers In (Out)	46,007	0	0	0	0	27,507
Returned to Grantor	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0	18,500
Gain (Loss) on Disposition of Assets	100,000	0	0	0	0	100,000
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2016	<u>(142,236)</u>	<u>(200)</u>	<u>(2,965)</u>	<u>114,814</u>	<u>705,671</u>	<u>1,253,233</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 0</u>	<u>\$ 353</u>	<u>\$ 13,809</u>	<u>\$ 115,641</u>	<u>\$ 701,923</u>	<u>\$ 1,401,371</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
GENERAL OPERATING
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	100 17 Indirect Cost	102 16 Indirect Cost	900 General Funds
REVENUES			
Contributions	\$ 0	\$ 0	\$ 0
Rental	0	0	0
Federal Grants and Loans	0	0	0
State Grants	0	0	0
Program Fees and Contracts	0	0	57,051
Recoveries from Programs	1,520,899	0	0
Miscellaneous	0	0	6,611
Match Revenues	0	0	0
Interest and Dividends	169	0	14,080
Total Revenues	<u>1,521,068</u>	<u>0</u>	<u>77,742</u>
EXPENSES			
Salaries and Wages	969,389	0	23,873
Fringe Benefits	315,437	0	1,137
Indirect Costs	0	0	1,299
Stipends	0	0	0
Consultant/Contractual	66,237	0	11,224
Travel and Transportation	64,820	0	11,448
Space Cost	31,923	0	0
Telephone and Utilities	11,695	0	1,199
Rehabilitation/Renovation	0	0	0
Postage	7,315	0	0
Supplies	26,778	0	170
Food	0	0	11,795
Equipment and Facilities	26,153	0	0
Advertising/Promotion	435	0	7,416
Insurance	23,202	0	106
Printing and Publications	4,883	0	101
Repairs and Maintenance	0	0	335
Other	0	0	13,038
Training	2,079	0	0
Fees, Licenses and Dues	5,031	0	4,162
Direct Services	0	0	0
Match Expense	0	0	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	<u>1,555,377</u>	<u>0</u>	<u>87,303</u>
Excess Revenues Over (Under) Expenses	(34,309)	0	(9,561)
Transfers In (Out)	(12,947)	12,472	903,375
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2016	<u>0</u>	<u>(12,472)</u>	<u>1,216,752</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ (47,256)</u>	<u>\$ 0</u>	<u>\$ 2,110,566</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
GENERAL OPERATING
(Non-GAAP Presentation)

For the Year Ended December 31, 2017

	905 Plant Fund	999 Fringe Benefit Pool	Total
REVENUES			
Contributions	\$ 0	\$ 0	\$ 0
Rental	0	0	0
Federal Grants and Loans	0	0	0
State Grants	0	0	0
Program Fees and Contracts	0	0	57,051
Recoveries from Programs	0	1,643,029	3,163,928
Miscellaneous	0	0	6,611
Match Revenues	0	0	0
Interest and Dividends	0	6,403	20,652
Total Revenues	0	1,649,432	3,248,242
EXPENSES			
Salaries and Wages	0	48,547	1,041,809
Fringe Benefits	0	15,527	332,101
Indirect Costs	0	8,209	9,508
Stipends	0	0	0
Consultant/Contractual	0	0	77,461
Travel and Transportation	0	0	76,268
Space Cost	0	0	31,923
Telephone and Utilities	0	0	12,894
Rehabilitation/Renovation	0	0	0
Postage	0	0	7,315
Supplies	0	0	26,948
Food	0	0	11,795
Equipment and Facilities	0	0	26,153
Advertising/Promotion	0	0	7,851
Insurance	0	1,333,240	1,356,548
Printing and Publications	0	0	4,984
Repairs and Maintenance	0	0	335
Other	0	137,283	150,321
Training	0	0	2,079
Fees, Licenses and Dues	0	0	9,193
Direct Services	0	0	0
Match Expense	0	0	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	376,477	0	376,477
Interest	0	0	0
Total Expenses	376,477	1,542,806	3,561,963
Excess Revenues Over (Under) Expenses	(376,477)	106,626	(313,721)
Transfers In (Out)	260,044	0	1,162,944
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	0	0	0
Gain (Loss) on Disposition of Assets	(206,520)	0	(206,520)
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2016	5,887,488	414,609	7,506,377
NET ASSETS, DECEMBER 31, 2017	\$ 5,564,535	\$ 521,235	\$ 8,149,080

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMPUTATION OF ADJUSTED NET WORTH FOR APPROVAL AND
RECERTIFICATION OF NONSUPERVISED LOAN CORRESPONDENTS

For the Year Ended December 31, 2017

1. Home Office		\$ 50,000
2. Add:		
Branch Office	\$ 25,000	
x Number of Branch Offices	<u>0</u>	
Subtotal		<u>0</u>
3. Total		\$ <u>50,000</u>
4. Net Worth Required (lessor of \$250,000 or Line 3)		\$ <u>50,000</u>
Owner's Equity (Net Worth) per Statement of Financial Position	\$ 15,194,204	
Less Unacceptable Assets	<u>0</u>	
Adjusted Net Worth for HUD Requirement Purposes		\$ <u>15,194,204</u>
Adjusted Net Worth ABOVE Amount Required		\$ <u>15,144,204</u>
Adjusted Net Worth BELOW Amount Required		\$ <u>0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF IN-KIND
HEAD START AND EARLY HEAD START
Contract No.: 06CH7099/04

For the Period December 1, 2016 through November 30, 2017

	220 <u>Head Start</u>	320 Early <u>Head Start</u>	<u>Total</u>
<u>REVENUES</u>			
In-Kind	\$ 853,098	\$ 100,513	\$ 953,611
 TOTAL REVENUES	 <u>\$ 853,098</u>	 <u>\$ 100,513</u>	 <u>\$ 953,611</u>
 <u>EXPENSES</u>			
In Center Salaries	\$ 57,674	\$ 53,272	\$ 110,946
In Center Fringe	11,715	14,332	26,047
Indirect Cost	0	0	
Dues/Fees	79	23	102
Pupil Transportation	538,144	0	538,144
Professional Services	17,530	1,001	18,531
Local Travel	0	3,292	3,292
Out of Area Travel	0	3,511	3,511
Space Cost/Rent	198,518	24,045	222,563
Classroom Supplies	0	17	17
Insurance	0	0	0
Maintenance and Repairs	869	252	1,121
Recruitment/Advertising	0	0	0
Training/T&TA	5,057	768	5,825
Telephone/Utilities	23,512	0	23,512
Transition Activities	0	0	0
Nutrition Support	0	0	0
 TOTAL EXPENSES	 <u>\$ 853,098</u>	 <u>\$ 100,513</u>	 <u>\$ 953,611</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF IN-KIND
EARLY HEAD START CHILD CARE PARTNERSHIP
Contract No.: 06HP0017/02

For the Period August 1, 2016 through July 31, 2017

	461 Early Head Start Child Care
<u>REVENUES</u>	
In-Kind	\$ <u>131,544</u>
 TOTAL REVENUES	 \$ <u><u>131,544</u></u>
 <u>EXPENSES</u>	
In Center Salaries	\$ 16,867
In Center Fringe	20,352
Indirect Cost	13,426
Dues/Fees	46
Pupil Transportation	0
Professional Services	9,202
Local Travel	81
Out of Area Travel	1,297
Space Cost/Rent	393
Classroom Supplies	29,446
Insurance	54
Maintenance and Repairs	35,196
Recruitment/Advertising	1,318
Training/T&TA	2,428
Telephone/Utilities	1,064
Transition Activities	0
Nutrition Support	<u>374</u>
 TOTAL EXPENSES	 \$ <u><u>131,544</u></u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORWORKS AMERICA FUNDS

December 31, 2017

	700 NWA Housing Counseling	701 NWA Housing Counseling	710 NWA Rural Impact 16-18	770 NWA 15-17 Expendable Grant	771 NWA 17-18 Expendable Grant
ASSETS					
Current Assets					
Cash	\$ (11,387)	\$ 0	\$ 66,669	\$ 0	\$ 466,266
Due From Grantors	11,387	0	0	0	0
Notes Receivable, Current, Net	0	0	0	0	0
Due From Other Funds	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0
Total Current Assets	<u>0</u>	<u>0</u>	<u>66,669</u>	<u>0</u>	<u>466,266</u>
Non-Current Assets					
Notes Receivable, Net	0	0	0	0	0
Property Held For Sale	0	0	0	0	0
Property and Equipment	0	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0	0
Total Non-Current Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	\$ <u>0</u>	\$ <u>0</u>	\$ <u>66,669</u>	\$ <u>0</u>	\$ <u>466,266</u>
LIABILITIES AND NET ASSETS					
Current Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 7	\$ 0	\$ 182
Accrued Expenses	0	0	0	0	0
Deposits Subject to Refund	0	0	0	0	0
Due To Other Funds	0	0	0	0	0
Notes Payable - Current Portion	0	0	0	0	0
Total Current Liabilities	<u>0</u>	<u>0</u>	<u>7</u>	<u>0</u>	<u>182</u>
Long-Term Liabilities					
Other Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Less: Current Portion Notes Payable	0	0	0	0	0
Total Long-Term Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>7</u>	<u>0</u>	<u>182</u>
Net Assets					
Unrestricted	0	0	66,662	0	466,084
Temporarily Restricted	0	0	0	0	0
Permanently Restricted	0	0	0	0	0
Total Net Assets	<u>0</u>	<u>0</u>	<u>66,662</u>	<u>0</u>	<u>466,084</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>0</u>	\$ <u>0</u>	\$ <u>66,669</u>	\$ <u>0</u>	\$ <u>466,266</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORWORKS AMERICA FUNDS

December 31, 2017

	772 NWA Housing Counseling NonFed	780 NWA Capital Fund	782 NWA Housing Loans Reserve	790 NWA Drug Free Community	800 Unrestricted NWA Capital Fund	Total
ASSETS						
Current Assets						
Cash	\$ 23,098	\$ 195,426	\$ 53,525	\$ 13,102	\$ 56,288	\$ 806,699
Due From Grantors	0	0	0	0	0	11,387
Notes Receivable, Current, Net	0	12,258	0	0	0	12,258
Due From Other Funds	0	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0	0
Total Current Assets	<u>23,098</u>	<u>207,684</u>	<u>53,525</u>	<u>13,102</u>	<u>56,288</u>	<u>830,344</u>
Non-Current Assets						
Notes Receivable, Net	0	1,342,183	0	0	0	1,342,183
Property Held For Sale	0	38,141	0	0	0	38,141
Property and Equipment	0	0	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0	0	0
Total Non-Current Assets	<u>0</u>	<u>1,380,324</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,380,324</u>
TOTAL ASSETS	<u>\$ 23,098</u>	<u>\$ 1,588,008</u>	<u>\$ 53,525</u>	<u>\$ 13,102</u>	<u>\$ 56,288</u>	<u>\$ 2,210,668</u>
LIABILITIES AND NET ASSETS						
Current Liabilities						
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 35	\$ 0	\$ 224
Accrued Expenses	0	0	0	0	0	0
Deposits Subject to Refund	0	0	0	0	0	0
Due To Other Funds	0	0	0	0	0	0
Notes Payable - Current Portion	0	0	0	0	0	0
Total Current Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>35</u>	<u>0</u>	<u>224</u>
Long-Term Liabilities						
Other Payable	0	0	0	0	0	0
Notes Payable	0	0	0	0	0	0
Less: Current Portion Notes Payable	0	0	0	0	0	0
Total Long-Term Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>35</u>	<u>0</u>	<u>224</u>
Net Assets						
Unrestricted	23,098	186,231	53,525	13,067	56,288	808,667
Temporarily Restricted	0	0	0	0	0	0
Permanently Restricted	0	1,401,777	0	0	0	1,401,777
Total Net Assets	<u>23,098</u>	<u>1,588,008</u>	<u>53,525</u>	<u>13,067</u>	<u>56,288</u>	<u>2,210,444</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 23,098</u>	<u>\$ 1,588,008</u>	<u>\$ 53,525</u>	<u>\$ 13,102</u>	<u>\$ 56,288</u>	<u>\$ 2,210,668</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
NEIGHBORWORKS AMERICA FUNDS

For the Year Ended December 31, 2017

	700 NWA Housing Counseling	701 NWA Housing Counseling	710 NWA Rural Impact 16-18	770 NWA 15-17 Expendable Grant	771 NWA 17-18 Expendable Grant
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	16,064	6,546	50,000	0	153,564
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	0	0	364	381	2,635
Total Revenues	<u>16,064</u>	<u>6,546</u>	<u>50,364</u>	<u>381</u>	<u>156,199</u>
EXPENSES					
Salaries and Wages	10,641	4,240	15,953	55,798	56,676
Fringe Benefits	3,006	1,347	4,996	19,682	16,016
Indirect Costs	2,417	959	3,476	12,677	12,980
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	9,472	4,475
Travel and Transportation	0	0	0	6,071	12,824
Space Cost	0	0	1,110	2,223	5,187
Telephone and Utilities	0	0	350	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	196	196
Supplies	0	0	29	2,746	6,739
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	1,002	87
Advertising/Promotion	0	0	85	3,149	5,056
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	259	5
Repairs and Maintenance	0	0	0	0	0
Other	0	0	0	0	5,605
Training	0	0	0	6,415	0
Fees, Licenses and Dues	0	0	176	3,120	2,493
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>16,064</u>	<u>6,546</u>	<u>26,175</u>	<u>122,810</u>	<u>128,339</u>
Excess Revenues Over (Under) Expenses	0	0	24,189	(122,429)	27,860
Transfers In (Out)	0	0	0	(146,489)	438,224
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2016	<u>0</u>	<u>0</u>	<u>42,473</u>	<u>268,918</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 66,662</u>	<u>\$ 0</u>	<u>\$ 466,084</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
NEIGHBORWORKS AMERICA FUNDS

For the Year Ended December 31, 2017

	772 NWA Housing Counseling NonFed	780 NWA Capital Fund	782 NWA Hsg Loans Reserve	790 NWA Drug Free Community	800 Unrestricted NWA Capital Fund	Total
REVENUES						
Contributions	\$ 5,610	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,610
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	0	0	2,000	56,000	228,174
State Grants	0	0	0	0	0	0
Program Fees and Contracts	0	75	0	0	0	75
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0
Interest and Dividends	163	17,429	382	113	288	21,467
Total Revenues	<u>5,773</u>	<u>17,504</u>	<u>382</u>	<u>2,113</u>	<u>56,288</u>	<u>182,352</u>
EXPENSES						
Salaries and Wages	268	0	0	0	0	143,576
Fringe Benefits	89	0	0	0	0	45,136
Indirect Costs	61	0	0	0	0	32,570
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	13,947
Travel and Transportation	0	0	0	2,459	0	21,354
Space Cost	0	0	0	690	0	9,210
Telephone and Utilities	0	0	0	479	0	829
Rehabilitation/Renovation	0	0	0	0	0	0
Office Supplies and Postage	0	0	0	26	0	418
Supplies	0	0	0	202	0	9,716
Food	0	0	0	793	0	793
Equipment and Facilities	0	0	0	1,955	0	3,044
Advertising/Promotion	0	0	0	719	0	9,009
Insurance	0	0	0	0	0	0
Printing and Publications	0	0	0	0	0	264
Repairs and Maintenance	0	0	0	496	0	496
Other	0	0	0	0	0	5,605
Training	0	0	0	0	0	6,415
Fees, Licenses and Dues	0	0	0	0	0	5,789
Direct Services	0	0	0	0	0	0
Match Expense	0	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Total Expenses	<u>418</u>	<u>0</u>	<u>0</u>	<u>7,819</u>	<u>0</u>	<u>259,386</u>
Excess Revenues Over (Under) Expenses	5,355	17,504	382	(5,706)	56,288	(77,034)
Transfers In (Out)	0	(602,637)	0	0	0	(310,902)
Returned to Grantor	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2016	<u>17,743</u>	<u>2,173,141</u>	<u>53,143</u>	<u>18,773</u>	<u>0</u>	<u>2,574,191</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 23,098</u>	<u>\$ 1,588,008</u>	<u>\$ 53,525</u>	<u>\$ 13,067</u>	<u>\$ 56,288</u>	<u>\$ 2,210,444</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
LITTLE DIXIE RENTAL APARTMENTS

December 31, 2017

	935 Terry Hill Apts Reserve	937 LD Apts Reserve	936 Rental Apartments	Total
<u>ASSETS</u>				
Current Assets				
Cash	\$ 95,296	\$ 56,732	\$ 1,033,014	\$ 1,185,042
Due From Grantors	0	0	0	0
Other Receivables	0	0	0	0
Notes Receivable, Current, Net	0	0	0	0
Due From Other Funds	0	0	0	0
Prepaid Expenses	0	0	0	0
Total Current Assets	95,296	56,732	1,033,014	1,185,042
Non-Current Assets				
Notes Receivable, Net	0	0	0	0
Property Held For Sale	0	0	0	0
Property and Equipment	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0
Total Non-Current Assets	0	0	0	0
 TOTAL ASSETS	 \$ 95,296	 \$ 56,732	 \$ 1,033,014	 \$ 1,185,042
 <u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts Payable	\$ 0	\$ 0	\$ 3,334	\$ 3,334
Accrued Expenses	0	0	0	0
Deposits Subject to Refund	0	0	24,376	24,376
Escrow Payables	0	0	0	0
Deferred Revenue	0	0	0	0
Due To Other Funds	0	0	75,000	75,000
Notes Payable - Current Portion	0	0	0	0
Total Current Liabilities	0	0	102,710	102,710
Long-Term Liabilities				
Other Payable	0	0	0	0
Notes Payable	0	0	1,082,237	1,082,237
Less: Current Portion Notes Payable	0	0	0	0
Total Long-Term Liabilities	0	0	1,082,237	1,082,237
Total Liabilities	0	0	1,184,947	1,184,947
Net Assets				
Unrestricted	95,296	56,732	(151,933)	95
Temporarily Restricted	0	0	0	0
Permanently Restricted	0	0	0	0
Total Net Assets	95,296	56,732	(151,933)	95
 TOTAL LIABILITIES AND NET ASSETS	 \$ 95,296	 \$ 56,732	 \$ 1,033,014	 \$ 1,185,042

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
LITTLE DIXIE RENTAL APARTMENTS

For the Year Ended December 31, 2017

	935 Terry Hill Apts Reserve	937 LD Apts Reserve	936 Rental Apartments	Total
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	369,848	369,848
Federal Grants and Loans	0	0	0	0
State Grants	0	0	0	0
Program Fees and Contracts	0	0	5,650	5,650
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Interest and Dividends	45	386	7,153	7,584
Total Revenues	45	386	382,651	383,082
EXPENSES				
Salaries and Wages	0	0	35,876	35,876
Fringe Benefits	0	0	11,494	11,494
Indirect Costs	0	0	8,160	8,160
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	0	0	(1,131)	(1,131)
Space Cost	0	0	0	0
Telephone and Utilities	0	0	58,845	58,845
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	113	113
Supplies	0	0	4,414	4,414
Food	0	0	0	0
Equipment and Facilities	0	0	130,796	130,796
Advertising/Promotion	0	0	4,652	4,652
Insurance	0	0	21,944	21,944
Printing and Publications	0	0	113	113
Repairs and Maintenance	0	0	94,249	94,249
Other	0	0	23	23
Training	0	0	0	0
Fees, Licenses and Dues	0	0	2,593	2,593
Direct Services	0	0	0	0
Match Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	0	0	372,141	372,141
Excess Revenues Over (Under) Expenses	45	386	10,510	10,941
Transfers In (Out)	7,200	7,200	(44,686)	(30,286)
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	0	0	63,570	63,570
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2016	88,051	49,146	(181,327)	(44,130)
NET ASSETS, DECEMBER 31, 2017	\$ 95,296	\$ 56,732	\$ (151,933)	\$ 95

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS

December 31, 2017

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2017

Section 1 – Summary of Auditor’s Results

Financial Statements:

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weakness(es) identified? Yes No

Significant deficiencies identified not considered to be material weaknesses? Yes No

Noncompliance material to financial statements noted? Yes No

Federal Awards:

Internal Control Over Major Programs:

Material weakness(es) identified? Yes No

Significant deficiencies identified not considered to be material weakness(es)? Yes 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 the Uniform Guidance?
 Yes No

Dollar threshold used to distinguish between Type A and Type B programs \$750,000.

Auditee qualified as low-risk auditee? Yes No

Identification of Major Programs:

<u>CFDA #</u>	<u>PROGRAM TITLE</u>
93.332	Navigator
93.600	Head Start/Early Head Start

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported.