

Little Dixie Community Action Agency, Inc.

Hugo, Oklahoma

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

For the Years Ended December 31, 2014 and 2015

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LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

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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 statements of financial position as of December 31, 2015 and 2014, 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, 2015 and 2014, 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* (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 20, 2016 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 20, 2016

FINANCIAL STATEMENTS

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION

December 31, 2014 and December 31, 2015

	2015			2015 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
ASSETS				
Current Assets				
Cash	\$ 5,367,045	\$ 1,338,044	\$ 278,727	\$ 6,983,816
Due From Grantors	11,058	823,135	0	834,193
Other Receivables	22,228	261,810	0	284,038
Notes Receivable, Current, Net	0	79,668	9,959	89,627
Due From (To) Other Funds	40,000	(40,000)	0	0
Prepaid Expenses	0	0	0	0
Total Current Assets	5,440,331	2,462,657	288,686	8,191,674
Non-Current Assets				
Notes Receivable, Net	0	422,423	1,636,645	2,059,068
Property Held For Sale	380,607	215,177	38,141	633,925
Property and Equipment	12,344,229	0	0	12,344,229
Less: Accumulated Depreciation	(6,707,173)	0	0	(6,707,173)
Total Non-Current Assets	6,017,663	637,600	1,674,786	8,330,049
TOTAL ASSETS	\$ 11,457,994	\$ 3,100,257	\$ 1,963,472	\$ 16,521,723
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts Payable	\$ 108,882	\$ 132,140	\$ 0	\$ 241,022
Accrued Expenses	430,796	0	0	430,796
Deposits Subject to Refund	23,400	0	0	23,400
Insurance and Taxes Payable	0	0	0	0
Escrow Payables	0	819	0	819
Deferred Revenue	0	0	0	0
Notes Payable - Current Portion	0	37,116	0	37,116
Total Current Liabilities	563,078	170,075	0	733,153
Long-Term Liabilities				
Other Payable	0	0	0	0
Notes Payable	1,270,196	359,882	0	1,630,078
Less: Current Portion Notes Payable	0	(37,116)	0	(37,116)
Total Long-Term Liabilities	1,270,196	322,766	0	1,592,962
Total Liabilities	1,833,274	492,841	0	2,326,115
Net Assets				
Unrestricted Net Assets	9,624,720	0	0	9,624,720
Temporarily Restricted Net Assets	0	2,607,416	0	2,607,416
Permanently Restricted Net Assets	0	0	1,963,472	1,963,472
Total Net Assets	9,624,720	2,607,416	1,963,472	14,195,608
TOTAL LIABILITIES AND NET ASSETS	\$ 11,457,994	\$ 3,100,257	\$ 1,963,472	\$ 16,521,723

* 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, 2014 and December 31, 2015

	2014			2014 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
ASSETS				
Current Assets				
Cash	\$ 5,426,420	\$ 1,359,741	\$ 125,865	\$ 6,912,026
Due From Grantors	6,860	1,056,354	0	1,063,214
Other Receivables	44,807	332,962	0	377,769
Notes Receivable, Current, Net	0	64,037	8,752	72,789
Due From (To) Other Funds	40,000	(40,000)	0	0
Prepaid Expenses	0	0	0	0
Total Current Assets	5,518,087	2,773,094	134,617	8,425,798
Non-Current Assets				
Notes Receivable, Net	0	331,686	2,142,168	2,473,854
Property Held For Sale	440,016	214,934	135,687	790,637
Property and Equipment	12,919,547	0	0	12,919,547
Less: Accumulated Depreciation	(6,872,034)	0	0	(6,872,034)
Total Non-Current Assets	6,487,529	546,620	2,277,855	9,312,004
TOTAL ASSETS	\$ 12,005,616	\$ 3,319,714	\$ 2,412,472	\$ 17,737,802
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts Payable	\$ 101,043	\$ 167,142	\$ 0	\$ 268,185
Accrued Expenses	423,887	0	0	423,887
Deposits Subject to Refund	24,150	0	0	24,150
Insurance and Taxes Payable	0	0	0	0
Escrow Payables	0	1,051	0	1,051
Deferred Revenue	0	0	0	0
Notes Payable - Current Portion	0	31,096	0	31,096
Total Current Liabilities	549,080	199,289	0	748,369
Long-Term Liabilities				
Other Payable	0	0	0	0
Notes Payable	1,720,132	291,718	0	2,011,850
Less: Current Portion Notes Payable	0	(31,096)	0	(31,096)
Total Long-Term Liabilities	1,720,132	260,622	0	1,980,754
Total Liabilities	2,269,212	459,911	0	2,729,123
Net Assets				
Unrestricted Net Assets	9,736,404	0	0	9,736,404
Temporarily Restricted Net Assets	0	2,859,803	0	2,859,803
Permanently Restricted Net Assets	0	0	2,412,472	2,412,472
Total Net Assets	9,736,404	2,859,803	2,412,472	15,008,679
TOTAL LIABILITIES AND NET ASSETS	\$ 12,005,616	\$ 3,319,714	\$ 2,412,472	\$ 17,737,802

* 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, 2014 and December 31, 2015

	2015			2015 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
REVENUES				
Contributions	\$ 32,395	\$ 58,276	\$ 0	\$ 90,671
Rental	769,347	18,360	0	787,707
Federal Grants and Loans	253,372	12,453,047	20,000	12,726,419
State Grants	0	538,729	0	538,729
Program Fees and Contracts	628,928	2,049,961	0	2,678,889
Recoveries from Programs	3,266,400	0	0	3,266,400
Miscellaneous	2,119	0	0	2,119
Match Revenues	0	1,788,004	0	1,788,004
Interest and Dividends	28,638	29,380	0	58,018
Net Assets Released from Restrictions:				
Satisfaction of Program Restrictions	17,051,921	(17,051,921)	0	0
Total Revenues	<u>22,033,120</u>	<u>(116,164)</u>	<u>20,000</u>	<u>21,936,956</u>
EXPENSES				
Program Services				
Head Start and Child Care	7,250,255	0	0	7,250,255
Community Services	2,845,465	0	0	2,845,465
Food Programs	1,810,062	0	0	1,810,062
Housing	3,552,980	0	0	3,552,980
Emergency Food and Shelter	12,147	0	0	12,147
Senior Volunteer Program	185,266	0	0	185,266
Delinquency Prevention	0	0	0	0
Transportation	2,608,231	0	0	2,608,231
Economic Development	814,714	0	0	814,714
Supportive Services				
General Operating	3,704,254	0	0	3,704,254
Total Expenses	<u>22,783,374</u>	<u>0</u>	<u>0</u>	<u>22,783,374</u>
Change in Net Assets	(750,254)	(116,164)	20,000	(846,418)
Prior Period Adjustment	0	0	0	0
Interfund Transfers	684,104	(215,104)	(469,000)	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	15,367	18,331	0	33,698
Gain (Loss) on Disposition of Assets	(60,901)	60,550	0	(351)
Net Assets, December 31, 2014	<u>9,736,404</u>	<u>2,859,803</u>	<u>2,412,472</u>	<u>15,008,679</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 9,624,720</u>	<u>\$ 2,607,416</u>	<u>\$ 1,963,472</u>	<u>\$ 14,195,608</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, 2014 and December 31, 2015

	2014			2014 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
REVENUES				
Contributions	\$ 75,766	\$ 33,946	\$ 0	\$ 109,712
Rental	926,030	10,200	0	936,230
Federal Grants and Loans	190,081	11,352,397	82,000	11,624,478
State Grants	0	582,761	0	582,761
Program Fees and Contracts	818,031	2,470,906	0	3,288,937
Recoveries from Programs	3,240,123	0	0	3,240,123
Miscellaneous	4,061	21,410	0	25,471
Match Revenues	0	2,027,461	0	2,027,461
Interest and Dividends	33,932	26,593	0	60,525
Net Assets Released from Restrictions:				
Satisfaction of Program Restrictions	16,623,663	(16,623,663)	0	0
Total Revenues	<u>21,911,687</u>	<u>(97,989)</u>	<u>82,000</u>	<u>21,895,698</u>
EXPENSES				
Program Services				
Head Start and Child Care	6,233,945	0	0	6,233,945
Community Services	2,937,450	0	0	2,937,450
Food Programs	1,871,440	0	0	1,871,440
Housing	3,044,323	0	0	3,044,323
Emergency Food and Shelter	8,582	0	0	8,582
Senior Volunteer Program	161,869	0	0	161,869
Delinquency Prevention	0	0	0	0
Transportation	3,197,731	0	0	3,197,731
Economic Development	954,632	0	0	954,632
Supportive Services				
General Operating	4,045,797	0	0	4,045,797
Total Expenses	<u>22,455,769</u>	<u>0</u>	<u>0</u>	<u>22,455,769</u>
Change in Net Assets	(544,082)	(97,989)	82,000	(560,071)
Prior Period Adjustment	0	0	0	0
Interfund Transfers	259,146	(259,146)	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	254,308	0	254,308
Gain (Loss) on Disposition of Assets	(15,071)	0	0	(15,071)
Net Assets, December 31, 2013	<u>10,036,411</u>	<u>2,962,630</u>	<u>2,330,472</u>	<u>15,329,513</u>
NET ASSETS, DECEMBER 31, 2014	<u>\$ 9,736,404</u>	<u>\$ 2,859,803</u>	<u>\$ 2,412,472</u>	<u>\$ 15,008,679</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, 2014 and December 31, 2015

	2015			
	Head Start and Child Care	Community Services	Food Programs	Housing
EXPENSES				
Salaries and Wages	\$ 2,336,744	\$ 798,758	\$ 225,415	\$ 1,392,205
Fringe Benefits	754,865	281,754	75,331	447,196
Indirect Costs	533,728	181,523	51,395	317,686
Stipends	57,050	98,352	0	0
Consultant/Contractual	316,009	615,883	0	86,794
Travel and Transportation	106,675	108,507	26,486	376,810
Space Cost	152,507	21,258	4,176	149,320
Telephone and Utilities	119,456	38,783	2,056	129,341
Rehabilitation/Renovation	0	0	0	0
Postage	1,988	2,137	724	4,188
Supplies	1,014,758	157,822	9,028	84,018
Food	22,269	1,760	1,412,074	0
Equipment and Facilities	36,629	43,543	0	23,313
Advertising/Promotion	5,558	37,601	0	22,301
Insurance	42,828	1,526	0	60,360
Printing and Publications	21,903	15,441	614	10,170
Repairs and Maintenance	13,417	13,678	2,703	142,531
Other	258,901	89,819	60	230,855
Training	1,051	3,594	0	19,442
Fees, Licenses and Dues	26,673	15,853	0	56,450
Direct Services	0	835	0	0
Match Expense	1,427,246	317,038	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
TOTAL EXPENSES	\$ 7,250,255	\$ 2,845,465	\$ 1,810,062	\$ 3,552,980

* 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, 2014 and December 31, 2015

<u>EXPENSES</u>	2015		
	Emergency Food and Shelter	Senior Volunteer Program	Trans- portation
Salaries and Wages	\$ 0	\$ 53,092	\$ 1,352,945
Fringe Benefits	0	15,486	455,322
Indirect Costs	0	12,105	308,471
Stipends	0	0	0
Consultant/Contractual	0	0	2,970
Travel and Transportation	0	15,413	177,250
Space Cost	0	3,288	19,828
Telephone and Utilities	0	1,614	39,420
Rehabilitation/Renovation	0	0	0
Postage	0	352	1,077
Supplies	0	783	16,448
Food	0	34,603	0
Equipment and Facilities	0	0	7,972
Advertising/Promotion	0	60	5,076
Insurance	0	1,526	92,357
Printing and Publications	0	142	98
Repairs and Maintenance	0	0	100,114
Other	0	4,778	6,460
Training	0	0	0
Fees, Licenses and Dues	0	1,641	22,423
Direct Services	12,147	0	0
Match Expense	0	40,383	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
TOTAL EXPENSES	\$ 12,147	\$ 185,266	\$ 2,608,231

* 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, 2014 and December 31, 2015

<u>EXPENSES</u>	2015		2015 Total
	Economic Development	General Operating	
Salaries and Wages	\$ 256,479	\$ 948,097	\$ 7,363,735
Fringe Benefits	84,723	323,455	2,438,132
Indirect Costs	58,388	6,634	1,469,930
Stipends	0	0	155,402
Consultant/Contractual	37,976	89,490	1,149,122
Travel and Transportation	4,075	79,913	895,129
Space Cost	645	33,657	384,679
Telephone and Utilities	82,863	9,093	422,626
Rehabilitation/Renovation	0	0	0
Postage	97	6,746	17,309
Supplies	10,076	19,545	1,312,478
Food	242	13,958	1,484,906
Equipment and Facilities	6,698	35,828	153,983
Advertising/Promotion	1,606	1,465	73,667
Insurance	55,438	1,518,164	1,772,199
Printing and Publications	382	4,691	53,441
Repairs and Maintenance	86,293	82	358,818
Other	101,564	221,732	914,169
Training	0	3,564	27,651
Fees, Licenses and Dues	18,164	4,886	146,090
Direct Services	0	0	12,982
Match Expense	3,337	0	1,788,004
Bad Debt Expense	3,132	0	3,132
Depreciation and Amortization	0	383,254	383,254
Interest	2,536	0	2,536
TOTAL EXPENSES	\$ 814,714	\$ 3,704,254	\$ 22,783,374

* 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, 2014 and December 31, 2015

	2014			
	Head Start and Child Care	Community Services	Food Programs	Housing
EXPENSES				
Salaries and Wages	\$ 2,097,648	\$ 943,639	\$ 220,164	\$ 1,252,227
Fringe Benefits	675,973	311,845	72,482	396,037
Indirect Costs	471,583	210,514	49,417	281,523
Stipends	42,896	87,507	0	0
Consultant/Contractual	32,410	530,041	0	51,430
Travel and Transportation	86,851	124,031	31,888	331,970
Space Cost	306,939	30,296	3,744	48,813
Telephone and Utilities	99,807	39,762	1,770	125,824
Rehabilitation/Renovation	0	0	0	0
Postage	1,912	1,382	724	4,172
Supplies	206,531	121,101	13,105	76,831
Food	20,477	892	1,472,535	0
Equipment and Facilities	187,491	5,324	0	104,161
Advertising/Promotion	329	20,758	0	23,130
Insurance	38,853	3,263	0	51,453
Printing and Publications	17,107	4,056	1,175	4,293
Repairs and Maintenance	5,037	9,022	2,418	182,855
Other	264,547	106,594	1,800	77,126
Training	684	103,329	0	13,152
Fees, Licenses and Dues	24,292	18,119	218	19,326
Direct Services	0	5,807	0	0
Match Expense	1,653,193	260,168	0	0
Bad Debt Expense	(615)	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
TOTAL EXPENSES	\$ 6,233,945	\$ 2,937,450	\$ 1,871,440	\$ 3,044,323

* 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, 2014 and December 31, 2015

	2014		
	Emergency Food and Shelter	Senior Volunteer Program	Trans- portation
<u>EXPENSES</u>			
Salaries and Wages	\$ 0	\$ 57,210	\$ 1,611,134
Fringe Benefits	0	15,952	533,753
Indirect Costs	0	12,828	361,106
Stipends	0	0	0
Consultant/Contractual	0	0	13,804
Travel and Transportation	0	9,440	300,463
Space Cost	0	3,669	35,911
Telephone and Utilities	0	2,075	50,062
Rehabilitation/Renovation	0	0	0
Postage	0	711	955
Supplies	0	2,810	16,054
Food	0	11,307	0
Equipment and Facilities	0	0	13,011
Advertising/Promotion	0	0	7,055
Insurance	0	1,387	125,484
Printing and Publications	0	443	2,392
Repairs and Maintenance	0	0	92,383
Other	172	4,794	6,434
Training	0	0	532
Fees, Licenses and Dues	0	214	27,198
Direct Services	8,410	0	0
Match Expense	0	39,029	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
TOTAL EXPENSES	\$ 8,582	\$ 161,869	\$ 3,197,731

* 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, 2014 and December 31, 2015

	<u>2014</u>		<u>2014 Total</u>
	<u>Economic Development</u>	<u>General Operating</u>	
<u>EXPENSES</u>			
Salaries and Wages	\$ 347,550	\$ 1,037,731	\$ 7,567,303
Fringe Benefits	117,119	342,675	2,465,836
Indirect Costs	76,164	8,358	1,471,493
Stipends	0	0	130,403
Consultant/Contractual	40,696	113,530	781,911
Travel and Transportation	19,563	62,004	966,210
Space Cost	6,344	34,396	470,112
Telephone and Utilities	93,439	9,365	422,104
Rehabilitation/Renovation	0	0	0
Postage	283	6,576	16,715
Supplies	27,981	12,058	476,471
Food	0	5,531	1,510,742
Equipment and Facilities	10,701	21,067	341,755
Advertising/Promotion	2,926	2,649	56,847
Insurance	55,940	1,508,736	1,785,116
Printing and Publications	124	819	30,409
Repairs and Maintenance	35,808	0	327,523
Other	18,781	229,650	709,898
Training	290	3,861	121,848
Fees, Licenses and Dues	21,231	3,439	114,037
Direct Services	0	0	14,217
Match Expense	75,071	0	2,027,461
Bad Debt Expense	1,370	0	755
Depreciation and Amortization	0	641,455	641,455
Interest	3,251	1,897	5,148
TOTAL EXPENSES	<u>\$ 954,632</u>	<u>\$ 4,045,797</u>	<u>\$ 22,455,769</u>

* 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, 2014 and December 31, 2015

		2015
<u>CASH FLOWS PROVIDED (USED) OPERATING ACTIVITIES</u>		
Change in Net Assets		\$ (846,418)
Adjustment for Items Not Affecting Cash:		
Depreciation	\$ 383,254	
(Increase) Decrease in Other Receivables	93,731	
(Increase) Decrease in Notes Receivable	315,948	
(Increase) Decrease in Prepaid Expenses	0	
(Increase) Decrease in Due From Grantors	229,021	
Increase (Decrease) in Escrow Payables	(232)	
Increase (Decrease) in Accounts Payable	(27,163)	
Increase (Decrease) in Accrued Expenses	6,909	
Increase (Decrease) in Other Payables	0	
Increase (Decrease) in Deposits Subject to Refund	(750)	
Increase (Decrease) in Deferred Revenue	0	
Increase (Decrease) in Insurance/Taxes Payable	0	
Capitalized Notes Receivable	0	
Capitalized Fixed Assets	33,698	
Gain (Loss) on Disposition of Assets	(351)	
Returned to Grantor	0	
Amount Provided by Grantor	0	
Prior Period Adjustment	0	
		1,034,065
Cash Provided (Used) by Operating Activities		187,647
<u>CASH PROVIDED (USED) BY INVESTING ACTIVITIES</u>		
Decrease in Property Held for Sale	156,712	
(Acquisitions)/Dispositions of Property and Equipment	27,203	
Cash Provided (Used) by Investing Activities		183,915
<u>CASH PROVIDED (USED) BY FINANCING ACTIVITIES</u>		
Acquisition/(Reduction) of Debt	(299,772)	
Cash Provided (Used) by Financing Activities		(299,772)
Increase (Decrease) in Cash		71,790
Cash, December 31, 2014		6,912,026
CASH, DECEMBER 31, 2015		\$ 6,983,816

* 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, 2014 and December 31, 2015

		2014
<u>CASH FLOWS PROVIDED (USED) OPERATING ACTIVITIES</u>		
Change in Net Assets		\$ (560,071)
Adjustment for Items Not Affecting Cash:		
Depreciation	\$ 641,455	
(Increase) Decrease in Other Receivables	7,221	
(Increase) Decrease in Notes Receivable	135,237	
(Increase) Decrease in Prepaid Expenses	0	
(Increase) Decrease in Due From Grantors	(109,743)	
Increase (Decrease) in Escrow Payables	752	
Increase (Decrease) in Accounts Payable	75,817	
Increase (Decrease) in Accrued Expenses	(6,560)	
Increase (Decrease) in Other Payables	0	
Increase (Decrease) in Deposits Subject to Refund	5,100	
Increase (Decrease) in Deferred Revenue	0	
Increase (Decrease) in Insurance/Taxes Payable	0	
Capitalized Notes Receivable	0	
Capitalized Fixed Assets	254,308	
Gain (Loss) on Disposition of Assets	(15,071)	
Returned to Grantor	0	
Amount Provided by Grantor	0	
Prior Period Adjustment	0	
		988,516
Cash Provided (Used) by Operating Activities		428,445
<u>CASH PROVIDED (USED) BY INVESTING ACTIVITIES</u>		
Increase in Property Held for Sale	(175,374)	
(Acquisitions)/Dispositions of Property and Equipment	(291,861)	
Cash Provided (Used) by Investing Activities		(467,235)
<u>CASH PROVIDED (USED) BY FINANCING ACTIVITIES</u>		
Acquisition/(Reduction) of Debt	(128,561)	
Cash Provided (Used) by Financing Activities		(128,561)
Increase (Decrease) in Cash		(167,351)
Cash, December 31, 2013		7,079,377
CASH, DECEMBER 31, 2014		\$ 6,912,026

* 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, 2014 and 2015

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.

The 2014 financial statements include the consolidated accounts of Little Dixie Community Action Agency, Inc. and its wholly owned subsidiary, Kiamichi Development Company. All material inter-organization transactions were eliminated.

Kiamichi Development Company (KDC) is a for-profit corporation. KDC previously had two distinct areas of operation: home health services and personal care services, which were provided primarily through Medicare and Medicaid programs. During 2012 KDC sold assets utilized to provide home health and personal care services, including a license which gave KDC the right to provide such services. As a result of the sale, KDC's operations were centered around the remaining commercial real estate holdings. During 2013, KDC transferred the remaining commercial properties to LDCAA as payment on the related party notes payable. In December 2014, KDC was dissolved and all remaining assets and liabilities were transferred to LDCAA.

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.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2015

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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).

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.

For tax years 2010 and prior, no unrelated business income had been reported. In 2011 LDCAA evaluated (through consultation with a tax attorney) the organization's tax position related to unrelated business income (UBI). It was determined that LDCAA had UBI consisting of Day Care Provider (Fund 930 Happy Days) revenues and Related Party Loan Interest (LDCAA loans to wholly owned subsidiary KDC) revenues. A 990T was filed for 2011 and amended 990s (w/990Ts) were filed for 2008, 2009 and 2010. No UBI taxes were due for the 2012 or 2013 tax year.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2015

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

In 2013 and 2014 LDCAA underwent an IRS examination for the tax periods 2011 and 2012. As a result of the examination, it was determined that UBI consisted of only related party loan interest (LDCAA loans to wholly owned subsidiary KDC). The IRS determined that the 2011 and 2012 returns were accepted as filed and LDCAA continued to qualify for exemption under Section 501(c)(3). LDCAA has no unrelated business income for 2014 or 2015 due to the dissolution of KDC.

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 2014 and 2015.

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.

Kiamichi Development Company is a for-profit entity subject to federal and state taxes. KDC evaluates and accounts for its uncertain tax position. Management has evaluated KDC's uncertain tax positions and determined no uncertain tax positions existed as of December 31, 2014 which would require KDC to record a liability for uncertain tax positions in its financial statements. Interest and penalties, if any, resulting from any uncertain tax positions required to be recorded by KDC would be presented in other expenses.

Federal and state income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently KDC has no open examinations with the Internal Revenue Service or Oklahoma Tax Commission.

KDC filed final federal and state tax returns for 2014 resulting in zero taxes due.

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, 2015 and 2014 all deposits were fully insured.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2015

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:

	<u>Total</u>			
	<u>2015</u>	<u>No. of Loans</u>	<u>2014</u>	<u>No. of Loans</u>
Notes Receivable:				
HOME 96 ReUse (See related Note 21)	\$ 99,831	1	\$ 105,556	1
Intermediary Relending Program	144,723	4	169,133	6
NWA Capital Fund	1,646,604	12	2,150,920	15
SBA	89,462	10	68,578	13
Economic Development	172,248	4	54,163	3
CED	<u>15,929</u>	1	<u>18,728</u>	1
	<u>2,170,797</u>		<u>2,567,078</u>	
Reserve for Doubtful Accounts:				
Intermediary Relending Program	8,683		10,148	
SBA Microloans	<u>13,419</u>		<u>10,287</u>	
Total Reserve for Doubtful Accounts	<u>22,102</u>		<u>20,435</u>	
 NET NOTES RECEIVABLE	 <u>\$ 2,148,695</u>		 <u>\$ 2,546,643</u>	

Interest recognized for the year ended December 31, 2015 was \$41,523 and for December 31, 2014 was \$40,965. 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, 2015:

	<u>Current</u>	<u>No. Loans</u>	<u>%</u>	<u>Non-Current</u>	<u>No. Loans</u>	<u>%</u>
Intermediary Relending Program	\$ 144,723	4	100%	\$ ---	---	---
NWA Capital Fund	1,646,604	12	100%	---	---	---
HOME 96 ReUse	99,831	1	100%	---	---	---
SBA Microloans	55,349	8	61.9%	34,113	2	38.1%
Economic Development	174,248	4	100%	---	---	---
CED	15,929	1	100%	---	---	---

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2015

NOTE 4: NOTES RECEIVABLE, CONTINUED

Loan Delinquency Status as of December 31, 2014:

	<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	\$ 166,837	5	99%	\$ 2,296	1	1%
NWA Capital Fund	2,099,703	14	98%	51,217	1	2%
HOME 96 ReUse	105,556	1	100%	---	---	---
SBA Microloans	66,355	12	97%	2,223	1	3%
Economic Development	54,163	3	100%	---	---	---
CED	18,728	1	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 collectibility 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 \$1,646,604 as of December 31, 2015 and \$2,150,920 as of December 31, 2014. 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>2015</u>	<u>2014</u>
Loans to Individuals	\$ 294,407	\$ 348,788
Loan to LDCAA – Idabel Office Building	94,676	94,676
Loan to LDCAA – Scattered Sites Housing Project Fund	0	344,935
Loan to LDCAA – Terry Hill Apartments	775,521	755,521
Loan to LDCAA – Other Apartments	0	50,000
Loan to LDCAA – HOC Hugo/Durant/Ardmore	157,000	207,000
Loan to LDCAA – Terry Hill CFRAH	325,000	325,000
Loan to LDCAA – Antlers Building	0	25,000
	<u>\$ 1,646,604</u>	<u>\$ 2,150,920</u>

Loan activity for the year ended December 31, 2015 was as follows:

	<u>Balance</u> <u>at</u> <u>12/31/14</u>	<u>Repayments</u>	<u>Write-Offs</u>	<u>Loans Made</u>	<u>Balance</u> <u>at</u> <u>12/31/15</u>
Notes Receivable	\$ 2,567,078	\$(158,781)	\$(469,000)*	\$ 231,500	\$ 2,170,797
Allowance for Doubtful Accounts	(20,435)	0	0	(1,667)	(22,102)
Total	<u>\$ 2,546,643</u>	<u>\$(158,781)</u>	<u>\$(469,000)</u>	<u>\$ 229,833</u>	<u>\$ 2,148,695</u>

* Includes \$469,000 of release from restriction by NWA.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2015

NOTE 4: NOTES RECEIVABLE, CONTINUED

Loan activity for the year ended December 31, 2014 was as follows:

	Balance at <u>12/31/13</u>	<u>Repayments</u>	<u>Write-Offs</u>	<u>Loans Made</u>	Balance at <u>12/31/14</u>
Notes Receivable	\$ 2,658,355	\$(165,261)	\$(100,269)*	\$ 174,253	\$ 2,567,078
Allowance for Doubtful Accounts	(24,509)	<u>0</u>	<u>0</u>	<u>4,074</u>	(20,435)
Total	<u>\$ 2,633,846</u>	<u>\$(165,261)</u>	<u>\$(100,269)</u>	<u>\$ 179,327</u>	<u>\$ 2,546,643</u>

* Includes foreclosed residential real estate (see related Note 6).

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>2015</u>	<u>2014</u>
Land	\$ 385,748	\$ 385,748
Buildings and Improvements	5,742,328	5,726,961
Vehicles	3,397,997	4,007,013
Computers and Equipment	670,145	651,814
Leasehold Improvements	<u>2,148,011</u>	<u>2,148,011</u>
Total Property and Equipment	12,344,229	12,919,547
Accumulated Depreciation	(4,687,672)	(4,863,050)
Accumulated Amortization	<u>(2,019,501)</u>	<u>(2,008,984)</u>
Net Property and Equipment	<u>\$ 5,637,056</u>	<u>\$ 6,047,513</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2015

NOTE 6: FORECLOSED RESIDENTIAL REAL ESTATE

Foreclosed residential real estate includes all properties held at December 31, 2015 and 2014 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, 2015 and 2014 was as follows:

	2015	2014
Properties acquired through foreclosure proceedings	\$ 0	\$ 0
Properties conveyed through a deed in lieu of foreclosure	0	97,545
Total	\$ 0	\$ 97,545

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:

	Principal Balance 12/31/15	Principal Balance 12/31/14
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, 2015, the total amount authorized has been drawn down.	\$ 137,898	\$ 157,338
Note payable to U.S. Small Business Administration. Amount authorized is \$100,000. As of December 31, 2015 funds totaling \$100,000 had been drawn down. The note bears interest at 1.25% for the first year and 3.25% thereafter. Payments are \$1,113/month.	39,983	52,380
Note payable to U.S. Small Business Administration. Amount authorized is \$100,000. As of December 31, 2015 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. Monthly payment will be \$926 after 1 st 12 months	100,000	0

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2015

NOTE 8: LONG TERM DEBT, CONTINUED

	<u>Principal Balance 12/31/15</u>	<u>Principal Balance 12/31/14</u>
Loan payable to NeighborWorks Capital Fund from LDCAA – Terry Hill Apartments. See related Note 4.	775,521	755,521
Loan payable to NeighborWorks Capital Fund from LDCAA – Idabel Office Building Fund. See related Note 4.	94,676	94,676
Loan payable to NeighborWorks Capital Fund from LDCAA Scattered Sites Housing Development Fund. Upon sale of the properties, the funds will be reinvested in additional properties. See related Note 4.	0	344,935
Loan payable to NeighborWorks Capital Fund from LDCAA – Other Apartments. See related Note 4.	0	50,000
Loan payable to NeighborWorks Capital Fund from LDCAA – HOC Hugo/Durant and Ardmore Office. See related Note 4.	157,000	207,000
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>325,000</u>	<u>325,000</u>
Total Long-Term Debt	<u>\$ 1,630,078</u>	<u>\$ 2,011,850</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>		
2016	\$	37,116
2017		43,140
2018		43,770
2019		33,760
2020		31,372
Thereafter		<u>1,440,920</u>
Total		<u>\$ 1,630,078</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2015

NOTE 8: LONG TERM DEBT, CONTINUED

Change in Long Term Debt:

Fund <u>No</u>	Balance <u>12/31/14</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>12/31/15</u>
150 US Small Business Admin	\$ 52,380	\$ 0	\$(12,397)	\$ 39,983
160 US Small Business Admin.	0	100,000	0	100,000
170 USDA – Rural Bus. Coop. Svc.	157,338	0	(19,440)	137,898
880 NeighborWorks Capital Fund	82,000	0	0	82,000
915 NeighborWorks Capital Fund	344,935	0	(344,935)	0
936 NeighborWorks Capital Fund	755,521	20,000	0	775,521
936 NeighborWorks Capital Fund	50,000	0	(50,000)	0
968 NeighborWorks Capital Fund	75,000	0	0	75,000
970 NeighborWorks Capital Fund	94,676	0	0	94,676
995 NeighborWorks Capital Fund	50,000	0	(50,000)	0
936 NeighborWorks Capital Fund	325,000	0	0	325,000
920 NeighborWorks Capital Fund	<u>25,000</u>	<u>0</u>	<u>(25,000)</u>	<u>0</u>
Total	<u>\$ 2,011,850</u>	<u>\$ 120,000</u>	<u>\$(501,772)</u>	<u>\$ 1,630,078</u>

NOTE 9: OPERATING LEASES

LDCAA – LESSEE:

On December 29, 2010, LDCAA leased office equipment under an operating lease for 51 quarterly payments of \$175. During the years ended December 31, 2015 and 2014, \$700 was paid on this lease each year.

On March 9, 2009, LDCAA leased space under an operating lease for 60 monthly payments of \$3,000. The lease was terminated in 2014. During the year ended December 31, 2014, \$9,000 was paid on the lease.

On May 26, 2014, LDCAA leased space under a 99 year operating lease for annual payments of \$1. During the years ended December 31, 2015 and 2014, \$1 was paid on this lease each year.

On August 1, 2013, renewed August 1, 2015, LDCAA leased space under an operating lease for 24 monthly payments of \$700. During the years ended December 31, 2015 and 2014, \$8,400 was paid on the lease each year.

On January 12, 2012, LDCAA leased space under an operating lease for 36 monthly payments of \$700. During the year ended December 31, 2014, \$7,000 was paid on the lease.

LDCAA leased space under an operating lease for monthly payments of \$800 during 2014. During the year ended December 31, 2014 \$2,550 was paid on the lease. The lease was terminated in 2014.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2015

NOTE 9: OPERATING LEASES, CONTINUED

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

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>2014</u>	<u>2015</u>
2015	\$ 176	\$ 0
2016	1	9,277
2017	1	5,777
2018	1	877
2019	1	877
2020	1	970

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, 2015 and December 31, 2014, 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 year ended December 31, 2015 LDCAA received \$1,750 in rental revenues.

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 \$430,796 as of December 31, 2015 and \$423,887 as of December 31, 2014. 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.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2015

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, 2015 LDCAA contributed \$519,230 and for the year ended December 31, 2014, LDCAA contributed \$539,541.

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 23.3% (provisional) for 2015 and 22.8% (final) for 2014. 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 for 2015 and 2014 was 18.5% and 17.35% respectively. 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.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2015

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.

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>2015</u>	<u>2014</u>
Belmont Place	\$ 15,213	\$ 15,213
Kiamichi Place	33,371	25,089
Clayton Place	<u>116,203</u>	<u>97,184</u>
	<u>\$ 164,787</u>	<u>\$ 137,486</u>

Additionally, LDCAA has contracts to provide management for the Belmont Place, Clayton Place and Kiamichi Place projects. LDCAA received management fees of \$23,058 for the year ended December 31, 2015 and \$22,231 for the year ended December 31, 2014.

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.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2014 and 2015

NOTE 19: ROULEAU HOUSE LIMITED PARTNERSHIP, CONTINUED

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>12/31/15 Balance</u>	<u>12/31/14 Balance</u>
Rouleau House	\$ 175,000	30 years	1%	\$ 99,831	\$ 105,556

(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 20, 2016, which is the date the financial statements were available to be issued.

Saunders & Associates, PLLC

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
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 statements of financial position as of December 31, 2015 and 2014, 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 20, 2016.

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 20, 2016

Saunders & Associates, PLLC

Certified Public Accountants

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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, 2015 and 2014. 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* (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, 2015 and 2014.

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 20, 2016

SUPPLEMENTAL INFORMATION

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2015

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
Federal Programs					
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Direct Programs:					
Administration for Children and Families -					
Head Start	221	93.600	06 CH 7099/02	\$	\$ 2,319,291
Head Start	222	93.600	06 CH 7099/03		183,191
Early Head Start	321	93.600	06 CH 7099/02		745,723
Early Head Start	322	93.600	06 CH 7099/03		70,608
Early Head Start Child Care	460	93.600	06 HP 0017/01		820,942
Early Head Start Child Care	271	93.600	06 HP 0017/01		644,243
Navigator	590	93.332	NAVCA1502-40-01-00	88,475	117,252
Navigator	591	93.332	NAVCA1401-46-01-00	352,838	458,117
Substance Abuse and Mental Health Services Administration -					
Drug Free Communities	490	93.276	5H795PO18962-03		85,717
Drug Free Communities	491	93.276	5H795PO18962-04		27,139
Health Resources and Services Administration -					
Healthy Start Initiative	540	93.926	6H49MC27826-01-02		366,784
Healthy Start Initiative	541	93.926	6H49MC27826-02-01		432,813
Rural Health Network Development Program	810	93.912	D06RH28029-01-02		173,693
Rural Health Network Development Program	811	93.912	D06RH28029-02-01		95,030
Total Direct Programs				<u>441,313</u>	<u>6,540,543</u>
Pass-Through Oklahoma Department of Commerce:					
Low-Income Home Energy Assistance	630	93.568	16186 DHS 14		102,934
Community Service Block Grant	122	93.569	15853 CSBG 14		7,729
Community Service Block Grant	120	93.569	16241 CSBG 15		219,401
Community Service Block Grant	135	93.569	16451 CSBG 15		1,333
Community Service Block Grant	140	93.569	16113 CSBG 14		4,000
Total Oklahoma Department of Commerce				<u>0</u>	<u>335,397</u>
Total U. S. Department of Health and Human Services				<u>441,313</u>	<u>6,875,940</u>
<u>U. S. DEPARTMENT OF JUSTICE</u>					
Pass-Through District Attorney's Council:					
Crime Victim Assistance	570	16.575	2015 VOCA LDCAA 223		37,809
Crime Victim Assistance	580	16.575	2014 VOCA LDCAA 118		19,106
Crime Victim Assistance	581	16.575	2015 VOCA LDCAA 123		36,683
Pass-Through Oklahoma Office of Juvenile Affairs:					
CASA 14-15	840	16.540	2013-PV-09-03		18,999
Total U. S. Department of Justice				<u>0</u>	<u>112,597</u>
<u>U. S. DEPARTMENT OF AGRICULTURE</u>					
Direct Programs:					
Rural Housing Service	311	10.420	SHARE AG-31-ME-C-12-0003/0006		1,705,059
Rural Housing Service	350	10.420	Self Help Housing 14-16		629,043
Rural Housing Service	351	10.420	Self Help Housing 12-15		31,592
Community Facilities	803	10.766	Antlers I & II Headstart		0
Community Facilities	804	10.766	Antlers Early Headstart		0
Community Facilities	808	10.766	Swink Headstart		19,568
Community Facilities	818	10.766	Idabel Headstart		0
Community Facilities	819	10.766	Idabel McCurtain County		7,048
Community Facilities	820	10.766	Choc/Push IT Equipment		0
Community Facilities	821	10.766	Forest Grove Headstart		13,892
Community Facilities	822	10.766	Swink & Choctaw Co Headstart		42,699
Total Direct Programs				<u>0</u>	<u>2,448,901</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, 2015

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
<u>U. S. DEPARTMENT OF AGRICULTURE</u>					
Pass-Through Oklahoma Department of Education:					
Child and Adult Care Food Program	421	10.558	H-12-01 14/15		1,151,180
Child and Adult Care Food Program	420	10.558	H-12-01 15/16		229,465
Child and Adult Care Food Program	520	10.558	DC-12-100 14/15		174,153
Child and Adult Care Food Program	521	10.558	DC-12-100 15/16		89,760
Child and Adult Care Food Program	930	10.558	DC-48-012		23,688
Total Oklahoma Department of Education				0	1,668,246
Total U. S. Department of Agriculture				0	4,117,147
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>					
Pass-Through Oklahoma Department of Transportation:					
Public Transportation for Nonurbanized Areas	241	20.509	Section 5311 - 2014-2015		746,872
Public Transportation for Nonurbanized Areas	240	20.509	Section 5311 - 2015-2016		281,009
Total U. S. Department of Transportation				0	1,027,881
<u>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
Direct Programs:					
Rural Innovations	380	14.263	RI-10-OK-5-0028		1,679
Total Direct Program				0	1,679
Pass-Through Neighborworks America:					
Comprehensive Housing Counseling	700/701	14.169	N/A		19,184
Total Neighborworks America				0	19,184
Pass-Through Oklahoma Housing Finance Authority:					
HOME Investment Partnership Program	640	14.239	1498 HOME 14		5,947
HOME Investment Partnership Program	680	14.239	1477 HOME 14		222,910
Total Oklahoma Housing Finance Authority				0	228,857
Total U.S. Department of Housing and Urban Development				0	249,720
<u>U. S. SMALL BUSINESS ADMINISTRATION</u>					
Direct Programs:					
Technical Assistance and Training - 14/15	471	59.046	SBA-HQ-14-Y-0079		5,060
Technical Assistance and Training - 15/16	470	59.046	SBA-HQ-15-Y-0019		6,007
Total U. S. Small Business Administration				0	11,067
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICES</u>					
Direct Programs:					
Retired and Senior Volunteer Program - 2015/2016	400	94.002	13SRWOK004		41,619
Retired and Senior Volunteer Program - 2014/2015	401	94.002	13SRWOK004		11,008
Total Direct Programs				0	52,627
Pass-Through Oklahoma Community Service Commission:					
AmeriCorps - 15/16	390	94.006	12AFHOK0010004		59,111
AmeriCorps - 14/15	391	94.006	14AC155515		88,321
Total Oklahoma Community Service Commission				0	147,432
Total Corporation for National and Community Services				0	200,059
<u>U. S. SMALL BUSINESS ADMINISTRATION</u>					
Direct Programs:					
Microloan Program	160	59.046	---		100,000
Total U.S. Small Business Administration				0	100,000

* 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, 2015

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
<u>NEIGHBORWORKS AMERICA</u>					
Direct Programs:					
NWA Share National Conference	312	21.000	N/A		25,000
NWA Capital Fund	780	21.000	N/A		20,000
NWA Drug Free Community	790	21.000	N/A		7,594
NWA Expendable Grant	770/771	21.000	N/A		<u>235,327</u>
Total Neighborhood Reinvestment Corporation				<u>0</u>	<u>287,921</u>
<u>U. S. DEPARTMENT OF ENERGY</u>					
Pass-Through Oklahoma Department of Commerce:					
Weatherization Assistance for Low-Income Persons	611	81.042	16021 DOE 14		43,041
Weatherization Assistance for Low-Income Persons	610	81.042	16306 DOE 15		<u>57,737</u>
Total U. S. Department of Energy				<u>0</u>	<u>100,778</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
Direct Programs:					
Emergency Food & Shelter	551	97.024	Choctaw Co - Phase 32		6,903
Emergency Food & Shelter	552	97.024	Pushmataha Co - Phase 32		<u>5,244</u>
Total U. S. Department of Homeland Security				<u>0</u>	<u>12,147</u>
TOTAL FEDERAL AWARDS				<u>\$ 441,313</u>	<u>\$ 13,095,257</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, 2015

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
State Programs					
<u>OKLAHOMA DEPARTMENT OF HUMAN SERVICES</u>					
Older American Volunteer Program 14/15	411		13000321	\$	\$ 23,854
Older American Volunteer Program 15/16	410		16000145		17,596
School Readiness - Smart Start 15/16	200		8309023419		46,493
School Readiness - Smart Start 14/15	205		8309019903		54,235
Pass-Through Community Action Project of Tulsa County:					
Pilot - Early Childhood - 14/15	305		N/A		73,955
Pilot - Early Childhood - 15/16	306		N/A		58,728
Total Oklahoma Department of Human Services				<u>0</u>	<u>274,861</u>
<u>OKLAHOMA COMMISSION FOR CHILDREN</u>					
CASA - 15/16	530		AG1118		7,103
CASA - 14/15	535		AG1118		7,268
Total Oklahoma Commission for Children				<u>0</u>	<u>14,371</u>
<u>OKLAHOMA TOURISM AND RECREATION DEPARTMENT</u>					
Management of State Parks	290		5669018334		133,510
Total Oklahoma Tourism and Recreation				<u>0</u>	<u>133,510</u>
<u>OKLAHOMA DEPARTMENT OF COMMERCE</u>					
State Appropriated Funds for Community Action Agencies	260		16350 SAF/CAA 16		7,486
State Appropriated Funds for Community Action Agencies	261		15985 SAF/CAA 15		7,922
State Appropriated Funds for Community Action Agencies	250		16361 SAF/CAA HS 16		34,016
State Appropriated Funds for Community Action Agencies	251		16054 SAF/CAA HS 15		36,925
Passed-Through KiBois Community Action Foundation:					
Prescription Assistance - 15/16	506		RX OK 15-16		7,970
Prescription Assistance - 14/15	485		RX OK 14-15		3,890
Pass-Through Oklahoma Association of Community Action Agencies:					
State Appropriated Funds for Community Action Agencies	825		2016 SAF HS LDCAA		20,113
Total Oklahoma Department of Commerce				<u>0</u>	<u>118,322</u>
Total State Programs				<u>\$ 0</u>	<u>\$ 541,064</u>
TOTAL FEDERAL AND STATE PROGRAMS				<u>\$ 441,313</u>	<u>\$ 13,636,321</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, 2015

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards is presented on the accrual basis of accounting, and 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, 2015. 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	\$ 137,898
<u>U. S. Small Business Administration</u>			
Revolving Loan Fund	150	59.046	\$ 39,983
Revolving Loan Fund	160	59.046	\$ 100,000

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

December 31, 2015

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, 2015

<u>REVENUES</u>	Head Start and Child Care	Community Services	Food Programs	Housing
Contributions	\$ 39,359	\$ 31,612	\$ 0	\$ 17,700
Rental	0	0	0	537,165
Federal Grants and Loans	4,753,741	2,309,791	1,547,803	3,006,402
State Grants	300,992	61,750	0	0
Program Fees and Contracts	444,000	114,818	148,796	320,075
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	1,427,246	317,038	0	0
Interest and Dividends	645	174	1	31,261
Total Revenues	<u>6,965,983</u>	<u>2,835,183</u>	<u>1,696,600</u>	<u>3,912,603</u>
<u>EXPENSES</u>				
Salaries and Wages	2,336,744	798,758	225,415	1,392,205
Fringe Benefits	754,865	281,754	75,331	447,196
Indirect Costs	533,728	181,523	51,395	317,686
Stipends	57,050	98,352	0	0
Consultant/Contractual	316,009	615,883	0	86,794
Travel and Transportation	106,675	108,507	26,486	376,810
Space Cost	152,507	21,258	4,176	149,320
Telephone and Utilities	119,456	38,783	2,056	129,341
Rehabilitation/Renovation	0	0	0	0
Postage	1,988	2,137	724	4,188
Supplies	1,014,758	157,822	9,028	84,018
Food	22,269	1,760	1,412,074	0
Equipment and Facilities	36,629	43,543	0	23,313
Advertising/Promotion	5,558	37,601	0	22,301
Insurance	42,828	1,526	0	60,360
Printing and Publications	21,903	15,441	614	10,170
Repairs and Maintenance	13,417	13,678	2,703	142,531
Other	258,901	89,819	60	230,855
Training	1,051	3,594	0	19,442
Fees, Licenses and Dues	26,673	15,853	0	56,450
Direct Services	0	835	0	0
Match Expense	1,427,246	317,038	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>7,250,255</u>	<u>2,845,465</u>	<u>1,810,062</u>	<u>3,552,980</u>
Excess Revenues Over (Under) Expenses	(284,272)	(10,282)	(113,462)	359,623
Transfers In (Out)	(9,308)	(8,950)	10,846	(315,367)
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	9,381	8,950	0	15,367
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2014	<u>422,816</u>	<u>122,230</u>	<u>90,409</u>	<u>4,637,455</u>
 NET ASSETS, DECEMBER 31, 2015	 <u>\$ 138,617</u>	 <u>\$ 111,948</u>	 <u>\$ (12,207)</u>	 <u>\$ 4,697,078</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, 2015

<u>REVENUES</u>	Emergency Food and Shelter	Senior Volunteer Program	Transportation
Contributions	\$ 0	\$ 2,000	\$ 0
Rental	0	0	0
Federal Grants and Loans	12,147	55,908	1,027,881
State Grants	0	42,477	0
Program Fees and Contracts	0	21,184	1,458,051
Recoveries from Programs	0	0	0
Miscellaneous	0	0	0
Match Revenues	0	40,383	0
Interest and Dividends	0	87	849
Total Revenues	<u>12,147</u>	<u>162,039</u>	<u>2,486,781</u>
<u>EXPENSES</u>			
Salaries and Wages	0	53,092	1,352,945
Fringe Benefits	0	15,486	455,322
Indirect Costs	0	12,105	308,471
Stipends	0	0	0
Consultant/Contractual	0	0	2,970
Travel and Transportation	0	15,413	177,250
Space Cost	0	3,288	19,828
Telephone and Utilities	0	1,614	39,420
Rehabilitation/Renovation	0	0	0
Postage	0	352	1,077
Supplies	0	783	16,448
Food	0	34,603	0
Equipment and Facilities	0	0	7,972
Advertising/Promotion	0	60	5,076
Insurance	0	1,526	92,357
Printing and Publications	0	142	98
Repairs and Maintenance	0	0	100,114
Other	0	4,778	6,460
Training	0	0	0
Fees, Licenses and Dues	0	1,641	22,423
Direct Services	12,147	0	0
Match Expense	0	40,383	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	<u>12,147</u>	<u>185,266</u>	<u>2,608,231</u>
Excess Revenues Over (Under) Expenses	0	(23,227)	(121,450)
Transfers In (Out)	0	0	0
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	60,550
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2014	<u>0</u>	<u>75,694</u>	<u>745,465</u>
 NET ASSETS, DECEMBER 31, 2015	 <u>\$ 0</u>	 <u>\$ 52,467</u>	 <u>\$ 684,565</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, 2015

<u>REVENUES</u>	Economic Development	General Operating	Total
Contributions	\$ 0	\$ 0	\$ 90,671
Rental	250,542	0	787,707
Federal Grants and Loans	12,746	0	12,726,419
State Grants	133,510	0	538,729
Program Fees and Contracts	171,965	0	2,678,889
Recoveries from Programs	0	3,266,400	3,266,400
Miscellaneous	0	2,119	2,119
Match Revenues	3,337	0	1,788,004
Interest and Dividends	22,477	2,524	58,018
Total Revenues	<u>594,577</u>	<u>3,271,043</u>	<u>21,936,956</u>
<u>EXPENSES</u>			
Salaries and Wages	256,479	948,097	7,363,735
Fringe Benefits	84,723	323,455	2,438,132
Indirect Costs	58,388	6,634	1,469,930
Stipends	0	0	155,402
Consultant/Contractual	37,976	89,490	1,149,122
Travel and Transportation	4,075	79,913	895,129
Space Cost	645	33,657	384,679
Telephone and Utilities	82,863	9,093	422,626
Rehabilitation/Renovation	0	0	0
Postage	97	6,746	17,309
Supplies	10,076	19,545	1,312,478
Food	242	13,958	1,484,906
Equipment and Facilities	6,698	35,828	153,983
Advertising/Promotion	1,606	1,465	73,667
Insurance	55,438	1,518,164	1,772,199
Printing and Publications	382	4,691	53,441
Repairs and Maintenance	86,293	82	358,818
Other	101,564	221,732	914,169
Training	0	3,564	27,651
Fees, Licenses and Dues	18,164	4,886	146,090
Direct Services	0	0	12,982
Match Expense	3,337	0	1,788,004
Bad Debt Expense	3,132	0	3,132
Depreciation and Amortization	0	383,254	383,254
Interest	2,536	0	2,536
Total Expenses	<u>814,714</u>	<u>3,704,254</u>	<u>22,783,374</u>
Excess Revenues Over (Under) Expenses	(220,137)	(433,211)	(846,418)
Transfers In (Out)	(154)	322,933	0
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	0	0	33,698
Gain (Loss) on Disposition of Assets	0	(60,901)	(351)
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2014	<u>1,636,880</u>	<u>7,277,730</u>	<u>15,008,679</u>
 NET ASSETS, DECEMBER 31, 2015	 <u>\$ 1,416,589</u>	 <u>\$ 7,106,551</u>	 <u>\$ 14,195,608</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HEAD START AND CHILD CARE

For the Year Ended December 31, 2015

	200 Smart Start 15-16	205 Smart Start 14-15	221 Head Start 06CH7099/02	222 Head Start 06CH7099/03
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	0	2,372,998	286,404
State Grants	46,657	56,252	0	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	8,227	8,186	934,669	57,856
Interest and Dividends	0	0	0	0
Total Revenues	<u>54,884</u>	<u>64,438</u>	<u>3,307,667</u>	<u>344,260</u>
EXPENSES				
Salaries and Wages	25,572	25,678	1,240,496	104,266
Fringe Benefits	7,745	8,903	402,481	32,485
Indirect Costs	5,830	3,184	219,761	23,256
Stipends	0	0	0	0
Consultant/Contractual	0	800	8,465	240
Travel and Transportation	2,923	5,700	60,506	5,681
Space Cost	0	0	115,267	1,899
Telephone and Utilities	244	1,519	41,310	3,618
Rehabilitation/Renovation	0	0	0	0
Postage	0	198	1,273	62
Supplies	2,752	5,315	78,231	1,453
Food	347	167	0	0
Equipment and Facilities	0	0	0	0
Advertising/Promotion	1,080	0	0	0
Insurance	0	0	34,924	0
Printing and Publications	0	67	14,554	648
Repairs and Maintenance	0	0	(33)	0
Other	0	2,704	170,824	16,714
Training	0	0	0	0
Fees, Licenses and Dues	0	0	15,466	469
Direct Services	0	0	0	0
Match Expense	8,227	8,186	934,669	57,856
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>54,720</u>	<u>62,421</u>	<u>3,338,194</u>	<u>248,647</u>
Excess Revenues Over (Under) Expenses	164	2,017	(30,527)	95,613
Transfers In (Out)	0	0	84,234	7,600
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, 2014	<u>0</u>	<u>(2,017)</u>	<u>(53,707)</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 164</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 103,213</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HEAD START AND CHILD CARE

For the Year Ended December 31, 2015

	250 16361 SAF/ CAA HS 16	251 16054 SAF/ CAA HS 14	271 EHS CC Start Up 06HP0017/01	305 Pilot Early Childhood 14-15
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	0	641,211	0
State Grants	34,016	36,925	0	73,520
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	48,073
Interest and Dividends	0	0	0	0
Total Revenues	<u>34,016</u>	<u>36,925</u>	<u>641,211</u>	<u>121,593</u>
EXPENSES				
Salaries and Wages	25,003	27,639	0	40,277
Fringe Benefits	9,013	9,286	0	13,182
Indirect Costs	0	0	0	12,975
Stipends	0	0	0	0
Consultant/Contractual	0	0	48,184	0
Travel and Transportation	0	0	0	5,942
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	0	0	586,645	858
Food	0	0	0	721
Equipment and Facilities	0	0	9,414	0
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	0	0	0	48,073
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>34,016</u>	<u>36,925</u>	<u>644,243</u>	<u>122,028</u>
Excess Revenues Over (Under) Expenses	0	0	(3,032)	(435)
Transfers In (Out)	0	0	(9,381)	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	9,381	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2014	<u>0</u>	<u>0</u>	<u>0</u>	<u>435</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (3,032)</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HEAD START AND CHILD CARE

For the Year Ended December 31, 2015

	306 Pilot Early Childhood 15-16	321 Early Head Start 06CH7099/02	322 Early Head Start 06CH7009/03	435 International Paper 15
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 6,500
Rental	0	0	0	0
Federal Grants and Loans	0	763,468	35,191	0
State Grants	53,622	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	20,083	162,052	6,553	0
Interest and Dividends	0	0	0	1
Total Revenues	<u>73,705</u>	<u>925,520</u>	<u>41,744</u>	<u>6,501</u>
EXPENSES				
Salaries and Wages	27,330	376,634	39,677	0
Fringe Benefits	14,152	117,732	11,749	0
Indirect Costs	10,810	85,821	9,046	0
Stipends	0	0	0	0
Consultant/Contractual	0	(1,942)	0	0
Travel and Transportation	3,426	4,640	422	0
Space Cost	157	34,402	250	0
Telephone and Utilities	668	21,791	1,605	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	299	13	0
Supplies	1,232	46,251	803	0
Food	859	1,032	126	0
Equipment and Facilities	0	0	0	0
Advertising/Promotion	0	0	0	0
Insurance	94	2,712	0	0
Printing and Publications	0	3,712	812	0
Repairs and Maintenance	0	0	0	0
Other	0	48,697	5,956	0
Training	0	0	0	0
Fees, Licenses and Dues	0	3,942	149	0
Direct Services	0	0	0	0
Match Expense	20,083	162,052	6,553	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>78,811</u>	<u>907,775</u>	<u>77,161</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	(5,106)	17,745	(35,417)	6,501
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, 2014	<u>0</u>	<u>(17,745)</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ (5,106)</u>	<u>\$ 0</u>	<u>\$ (35,417)</u>	<u>\$ 6,501</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HEAD START AND CHILD CARE

For the Year Ended December 31, 2015

	460 EHS CC 15-16 06HP0017/01	775 Sarkey's Foundation	803 RD Antlers I & II	804 RD Antlers EHS	808 RD Swink HS	818 RD Idabel HS
REVENUES						
Contributions	\$ 0	\$ 30,000	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	547,574	0	0	0	19,568	0
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	128,531	0	0	0	17,045	32,982
Interest and Dividends	0	18	0	0	0	0
Total Revenues	<u>676,105</u>	<u>30,018</u>	<u>0</u>	<u>0</u>	<u>36,613</u>	<u>32,982</u>
EXPENSES						
Salaries and Wages	191,620	0	0	0	0	0
Fringe Benefits	60,250	0	0	0	0	0
Indirect Costs	43,689	0	0	0	0	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	244,410	0	0	0	0	0
Travel and Transportation	11,041	0	0	0	0	0
Space Cost	0	0	0	0	0	0
Telephone and Utilities	3,464	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	0	0	0
Supplies	230,178	0	0	0	3,802	0
Food	153	0	0	0	0	0
Equipment and Facilities	0	0	0	0	15,766	0
Advertising/Promotion	3,514	0	0	0	0	0
Insurance	108	0	0	0	0	0
Printing and Publications	2,097	0	0	0	0	0
Repairs and Maintenance	4,333	0	0	0	0	0
Other	23,573	0	0	0	0	0
Training	0	0	0	0	0	0
Fees, Licenses and Dues	2,512	0	0	0	0	0
Direct Services	0	0	0	0	0	0
Match Expense	128,531	0	0	0	17,045	32,982
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>949,473</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>36,613</u>	<u>32,982</u>
Excess Revenues Over (Under) Expenses	(273,368)	30,018	0	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, 2014	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ (273,368)</u>	<u>\$ 30,018</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
HEAD START AND CHILD CARE

For the Year Ended December 31, 2015

	819 RD Idabel Mc Co	820 RD Choc/Push IT EQ	821 RD F.Grove	822 RD Swink	Local 927 S. Start Non Fed
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,859
Rental	0	0	0	0	0
Federal Grants and Loans	7,048	0	13,892	42,699	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	2,500
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	2,989	0	0	0
Interest and Dividends	0	0	0	0	22
Total Revenues	<u>7,048</u>	<u>2,989</u>	<u>13,892</u>	<u>42,699</u>	<u>5,381</u>
EXPENSES					
Salaries and Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Indirect Costs	0	0	0	0	2,671
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	12,959	0
Travel and Transportation	0	0	0	0	0
Space Cost	0	0	0	0	0
Telephone and Utilities	0	0	0	0	1,279
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	306	0	13,892	22,574	3,678
Food	0	0	0	0	0
Equipment and Facilities	2,865	0	0	7,166	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	12
Repairs and Maintenance	3,877	0	0	0	0
Other	0	0	0	0	487
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	2,989	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>7,048</u>	<u>2,989</u>	<u>13,892</u>	<u>42,699</u>	<u>8,127</u>
Excess Revenues Over (Under) Expenses	0	0	0	0	(2,746)
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, 2014	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,565</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 15,819</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HEAD START AND CHILD CARE

For the Year Ended December 31, 2015

	Local				Total
	930		977		
	Early Learning Centers Child Care	975 Headstart Non Fed	Headstart Over Income	978 Pilot Match NonFed	
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,359
Rental	0	0	0	0	0
Federal Grants and Loans	23,688	0	0	0	4,753,741
State Grants	0	0	0	0	300,992
Program Fees and Contracts	174,479	267,021	0	0	444,000
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	1,427,246
Interest and Dividends	3	595	0	6	645
Total Revenues	<u>198,170</u>	<u>267,616</u>	<u>0</u>	<u>6</u>	<u>6,965,983</u>
EXPENSES					
Salaries and Wages	166,666	45,886	0	0	2,336,744
Fringe Benefits	44,062	23,825	0	0	754,865
Indirect Costs	33,421	83,264	0	0	533,728
Stipends	0	57,050	0	0	57,050
Consultant/Contractual	0	2,893	0	0	316,009
Travel and Transportation	3,096	3,298	0	0	106,675
Space Cost	0	532	0	0	152,507
Telephone and Utilities	10,561	33,397	0	0	119,456
Rehabilitation/Renovation	0	0	0	0	0
Postage	143	0	0	0	1,988
Supplies	7,235	9,553	0	0	1,014,758
Food	17,678	1,186	0	0	22,269
Equipment and Facilities	551	867	0	0	36,629
Advertising/Promotion	47	917	0	0	5,558
Insurance	4,990	0	0	0	42,828
Printing and Publications	1	0	0	0	21,903
Repairs and Maintenance	5,240	0	0	0	13,417
Other	(3,508)	(6,546)	0	0	258,901
Training	995	56	0	0	1,051
Fees, Licenses and Dues	0	4,135	0	0	26,673
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	1,427,246
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>291,178</u>	<u>260,313</u>	<u>0</u>	<u>0</u>	<u>7,250,255</u>
Excess Revenues Over (Under) Expenses	(93,008)	7,303	0	6	(284,272)
Transfers In (Out)	0	2,553	(85,370)	(8,944)	(9,308)
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	9,381
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2014	<u>(11,787)</u>	<u>394,764</u>	<u>85,370</u>	<u>8,938</u>	<u>422,816</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ (104,795)</u>	<u>\$ 404,620</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 138,617</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, 2015

	120 16241 CSBG 15	122 15853 CSBG 14	135 16451 CSBG 15	140 16113 CSBG 14	225 Rural Health 14-15	260 16350 SAF/ CAA 16
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,776	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	221,245	7,774	1,333	4,000	0	0
State Grants	0	0	0	0	0	7,486
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	2,995
Interest and Dividends	0	0	0	0	4	0
Total Revenues	<u>221,245</u>	<u>7,774</u>	<u>1,333</u>	<u>4,000</u>	<u>21,780</u>	<u>10,481</u>
EXPENSES						
Salaries and Wages	93,802	0	0	0	13,333	4,738
Fringe Benefits	34,829	0	0	0	4,913	1,659
Indirect Costs	21,521	0	0	0	3,040	1,089
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	0
Travel and Transportation	0	0	0	0	289	0
Space Cost	3,450	0	0	0	0	0
Telephone and Utilities	3,339	692	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	668	87	0	0	0	0
Supplies	0	0	0	0	0	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	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0	0
Other	58,853	6,325	0	0	0	0
Training	0	0	0	0	0	0
Fees, Licenses and Dues	2,939	625	1,333	4,000	0	0
Direct Services	0	0	0	0	0	0
Match Expense	0	0	0	0	0	2,995
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>219,401</u>	<u>7,729</u>	<u>1,333</u>	<u>4,000</u>	<u>21,575</u>	<u>10,481</u>
Excess Revenues Over (Under) Expenses	1,844	45	0	0	205	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, 2014	0	(45)	0	0	(205)	0
NET ASSETS, DECEMBER 31, 2015	<u>\$ 1,844</u>	<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
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2015

	261 15985 SAF/ CAA 15	390 Americorps 12AFHOK0010004	391 Americorps 14AC155515	485 RX OK 14-15	490 Drug Free Communities
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	59,111	88,321	0	85,724
State Grants	7,922	0	0	3,890	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	62,016	82,209	0	126,036
Interest and Dividends	0	0	0	0	0
Total Revenues	<u>7,922</u>	<u>121,127</u>	<u>170,530</u>	<u>3,890</u>	<u>211,760</u>
EXPENSES					
Salaries and Wages	4,956	8,306	16,314	2,508	45,767
Fringe Benefits	1,851	6,785	9,946	919	15,732
Indirect Costs	1,115	1,894	3,108	463	10,435
Stipends	0	42,126	56,226	0	0
Consultant/Contractual	0	0	0	0	3,000
Travel and Transportation	0	0	0	0	2,249
Space Cost	0	0	0	0	391
Telephone and Utilities	0	0	0	0	2,285
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	1
Supplies	0	0	0	0	1,690
Food	0	0	0	0	212
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	0	0	0	1,970
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	0	0	2,727	0	1,985
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	62,016	82,209	0	126,036
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>7,922</u>	<u>121,127</u>	<u>170,530</u>	<u>3,890</u>	<u>211,753</u>
Excess Revenues Over (Under) Expenses	0	0	0	0	7
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, 2014	0	0	0	0	(7)
NET ASSETS, DECEMBER 31, 2015	<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
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2015

	491 Drug Free Communities	506 RX OK 15-16	530 CASA 15-16 AG 1118	535 CASA 14-15 AG 1118	540 Yr 1 Healthy Start	541 Yr 2 Healthy Start
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	27,280	0	0	0	367,237	455,409
State Grants	0	7,970	7,101	7,268	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	27,034	0	0	0	0	0
Interest and Dividends	0	0	0	0	0	0
Total Revenues	<u>54,314</u>	<u>7,970</u>	<u>7,101</u>	<u>7,268</u>	<u>367,237</u>	<u>455,409</u>
EXPENSES						
Salaries and Wages	10,452	4,849	4,326	0	114,935	175,321
Fringe Benefits	3,781	1,769	1,565	0	38,602	57,352
Indirect Costs	2,383	1,106	0	0	26,205	39,973
Stipends	0	0	0	0	0	0
Consultant/Contractual	1,000	0	0	0	49,212	45,150
Travel and Transportation	719	246	614	3,768	15,317	37,322
Space Cost	590	0	0	1,253	3,790	5,537
Telephone and Utilities	757	0	2	864	2,683	3,504
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	1	0	0	0	284	490
Supplies	587	0	0	430	95,074	39,134
Food	634	0	0	0	0	22
Equipment and Facilities	0	0	0	394	9,598	16,442
Advertising/Promotion	5,684	0	0	0	4,520	3,776
Insurance	0	0	0	0	0	0
Printing and Publications	0	0	0	21	4,653	7,193
Repairs and Maintenance	0	0	0	0	0	0
Other	551	0	0	0	0	0
Training	0	0	596	0	0	0
Fees, Licenses and Dues	0	0	0	538	1,911	1,597
Direct Services	0	0	0	0	0	0
Match Expense	27,034	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>54,173</u>	<u>7,970</u>	<u>7,103</u>	<u>7,268</u>	<u>366,784</u>	<u>432,813</u>
Excess Revenues Over (Under) Expenses	141	0	(2)	0	453	22,596
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, 2014	0	0	0	0	(453)	0
NET ASSETS, DECEMBER 31, 2015	<u>\$ 141</u>	<u>\$ 0</u>	<u>\$ (2)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 22,596</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, 2015

	570 VOCA Victim Advocacy	580 VOCA 2014/2015	581 VOCA 2015/2016	590 Navigator 15-16	591 Navigator 14-15	790 NWA Drug Free Community
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	37,756	19,106	36,609	95,790	500,904	1,000
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	5,744	0	11,004	0	0	0
Interest and Dividends	0	0	0	0	0	13
Total Revenues	<u>43,500</u>	<u>19,106</u>	<u>47,613</u>	<u>95,790</u>	<u>500,904</u>	<u>1,013</u>
EXPENSES						
Salaries and Wages	21,321	14,750	20,434	18,129	43,488	0
Fringe Benefits	7,720	4,356	7,446	4,694	11,740	0
Indirect Costs	0	0	0	4,133	9,915	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	88,475	352,838	200
Travel and Transportation	3,108	0	3,700	453	11,985	1,897
Space Cost	0	0	0	472	1,273	0
Telephone and Utilities	762	0	1,270	231	571	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	11	135	0
Supplies	1,731	0	74	306	9,128	283
Food	0	0	0	0	0	892
Equipment and Facilities	0	0	0	0	0	1,483
Advertising/Promotion	993	0	0	223	16,851	680
Insurance	0	0	0	0	0	0
Printing and Publications	470	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0	542
Other	1,179	0	2,859	0	0	1,617
Training	525	0	900	0	0	0
Fees, Licenses and Dues	0	0	0	125	193	0
Direct Services	0	0	0	0	0	0
Match Expense	5,744	0	11,004	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>43,553</u>	<u>19,106</u>	<u>47,687</u>	<u>117,252</u>	<u>458,117</u>	<u>7,594</u>
Excess Revenues Over (Under) Expenses	(53)	0	(74)	(21,462)	42,787	(6,581)
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, 2014	0	0	0	0	(42,787)	11,979
NET ASSETS, DECEMBER 31, 2015	<u>\$ (53)</u>	<u>\$ 0</u>	<u>\$ (74)</u>	<u>\$ (21,462)</u>	<u>\$ 0</u>	<u>\$ 5,398</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, 2015

	810 HRSA 14-15	811 HRSA 15-16	825 OKACAA Tech Assist	828 SOHRN Choc Co	829 SOHRN Mc Co	840 OJA CASA 14-15	Local 910 Group Camps
REVENUES							
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0	0
Federal Grants and Loans	173,735	108,450	0	0	0	19,007	0
State Grants	0	0	20,113	0	0	0	0
Program Fees and Contracts	0	0	0	0	0	0	81,656
Recoveries from Programs	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0	0
Interest and Dividends	0	0	0	2	2	0	16
Total Revenues	<u>173,735</u>	<u>108,450</u>	<u>20,113</u>	<u>2</u>	<u>2</u>	<u>19,007</u>	<u>81,672</u>
EXPENSES							
Salaries and Wages	64,283	42,717	0	0	0	11,493	39,243
Fringe Benefits	23,499	15,335	0	0	0	4,262	14,416
Indirect Costs	14,656	9,739	0	0	0	2,620	8,947
Stipends	0	0	0	0	0	0	0
Consultant/Contractual	39,185	16,710	20,113	0	0	0	0
Travel and Transportation	14,110	6,083	0	56	0	132	3,557
Space Cost	1,672	468	0	0	0	0	0
Telephone and Utilities	1,451	579	0	0	0	(198)	19,348
Rehabilitation/Renovation	0	0	0	0	0	0	0
Postage	3	7	0	0	0	0	167
Supplies	4,412	2,660	0	0	0	690	600
Food	0	0	0	0	0	0	0
Equipment and Facilities	9,772	654	0	0	0	0	5,200
Advertising/Promotion	0	78	0	1,746	805	0	0
Insurance	0	0	0	0	0	0	0
Printing and Publications	0	0	0	513	0	0	88
Repairs and Maintenance	0	0	0	0	0	0	12,915
Other	0	0	0	0	0	0	1,869
Training	0	0	0	773	0	0	0
Fees, Licenses and Dues	650	0	0	0	0	0	(41)
Direct Services	0	0	0	0	0	0	0
Match Expense	0	0	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Total Expenses	<u>173,693</u>	<u>95,030</u>	<u>20,113</u>	<u>3,088</u>	<u>805</u>	<u>18,999</u>	<u>106,309</u>
Excess Revenues Over (Under) Expenses	42	13,420	0	(3,086)	(803)	8	(24,637)
Transfers In (Out)	(8,950)	0	0	0	0	0	0
Returned to Grantor	0	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0	0
Capitalized Fixed Assets	8,950	0	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0	0
Net Assets, December 31, 2014	(42)	0	0	3,086	2,581	(8)	24,630
NET ASSETS, DECEMBER 31, 2015	<u>\$ 0</u>	<u>\$ 13,420</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,778</u>	<u>\$ 0</u>	<u>\$ (7)</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, 2015

	Local						Total
	912 Emergency Assistance	917 Navigator NF	960 PPTF NonFed	972 Rural Health NonFed	985 CASA NonFed	988 PWC Health Van	
REVENUES							
Contributions	\$ 7,719	\$ 0	\$ 2,117	\$ 0	\$ 0	\$ 0	\$ 31,612
Rental	0	0	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	0	0	2,309,791
State Grants	0	0	0	0	0	0	61,750
Program Fees and Contracts	0	500	15,400	(1,159)	18,421	0	114,818
Recoveries from Programs	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0	317,038
Interest and Dividends	32	7	67	0	26	5	174
Total Revenues	<u>7,751</u>	<u>507</u>	<u>17,584</u>	<u>(1,159)</u>	<u>18,447</u>	<u>5</u>	<u>2,835,183</u>
EXPENSES							
Salaries and Wages	0	0	11,068	0	12,225	0	798,758
Fringe Benefits	0	0	4,081	0	4,502	0	281,754
Indirect Costs	0	0	2,959	0	16,222	0	181,523
Stipends	0	0	0	0	0	0	98,352
Consultant/Contractual	0	0	0	0	0	0	615,883
Travel and Transportation	0	0	2,003	0	834	65	108,507
Space Cost	0	0	1,356	0	1,006	0	21,258
Telephone and Utilities	0	0	0	0	643	0	38,783
Rehabilitation/Renovation	0	0	0	0	0	0	0
Postage	0	67	98	0	118	0	2,137
Supplies	0	0	400	0	623	0	157,822
Food	0	0	0	0	0	0	1,760
Equipment and Facilities	0	0	0	0	0	0	43,543
Advertising/Promotion	0	0	0	0	275	0	37,601
Insurance	0	0	1,325	0	0	201	1,526
Printing and Publications	0	0	1,368	0	1,135	0	15,441
Repairs and Maintenance	0	0	0	0	0	221	13,678
Other	4,787	19	1,564	2,844	2,640	0	89,819
Training	0	0	0	0	800	0	3,594
Fees, Licenses and Dues	0	0	1,017	0	874	92	15,853
Direct Services	835	0	0	0	0	0	835
Match Expense	0	0	0	0	0	0	317,038
Bad Debt Expense	0	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Total Expenses	<u>5,622</u>	<u>86</u>	<u>27,239</u>	<u>2,844</u>	<u>41,897</u>	<u>579</u>	<u>2,845,465</u>
Excess Revenues Over (Under) Expenses	2,129	421	(9,655)	(4,003)	(23,450)	(574)	(10,282)
Transfers In (Out)	0	0	0	0	0	0	(8,950)
Returned to Grantor	0	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0	0	8,950
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0	0
Net Assets, December 31, 2014	<u>20,797</u>	<u>5,067</u>	<u>55,818</u>	<u>4,003</u>	<u>34,293</u>	<u>3,523</u>	<u>122,230</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 22,926</u>	<u>\$ 5,488</u>	<u>\$ 46,163</u>	<u>\$ 0</u>	<u>\$ 10,843</u>	<u>\$ 2,949</u>	<u>\$ 111,948</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

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

For the Year Ended December 31, 2015

	420 CACFP Day Care Homes H-12-01 15-16	421 CACFP Day Care Homes H-12-01 14-15	520 USDA DC-12-100 14-15	521 USDA DC-12-100 15-16
<u>REVENUES</u>				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	225,568	1,054,081	186,704	81,450
State Grants	0	0	0	0
Program Fees and Contracts	0	0	128,189	20,607
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Interest and Dividends	0	0	0	0
Total Revenues	<u>225,568</u>	<u>1,054,081</u>	<u>314,893</u>	<u>102,057</u>
<u>EXPENSES</u>				
Salaries and Wages	22,978	68,935	98,367	35,135
Fringe Benefits	8,366	24,978	31,212	10,775
Indirect Costs	5,239	15,717	22,428	8,011
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	6,497	19,552	280	157
Space Cost	1,044	3,132	0	0
Telephone and Utilities	574	1,482	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	108	616	0	0
Supplies	325	385	6,892	1,426
Food	183,418	1,024,841	143,163	54,863
Equipment and Facilities	0	0	0	0
Advertising/Promotion	0	0	0	0
Insurance	0	0	0	0
Printing and Publications	176	438	0	0
Repairs and Maintenance	680	2,023	0	0
Other	60	0	0	0
Training	0	0	0	0
Fees, Licenses and Dues	0	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>229,465</u>	<u>1,162,099</u>	<u>302,342</u>	<u>110,367</u>
Excess Revenues Over (Under) Expenses	(3,897)	(108,018)	12,551	(8,310)
Transfers In (Out)	0	10,919	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, 2014	<u>0</u>	<u>97,099</u>	<u>(12,551)</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ (3,897)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (8,310)</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

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

For the Year Ended December 31, 2015

	651 WalMart Backpack Nutrition	Total
<u>REVENUES</u>		
Contributions	\$ 0	\$ 0
Rental	0	0
Federal Grants and Loans	0	1,547,803
State Grants	0	0
Program Fees and Contracts	0	148,796
Recoveries from Programs	0	0
Miscellaneous	0	0
Match Revenues	0	0
Interest and Dividends	1	1
Total Revenues	1	1,696,600
<u>EXPENSES</u>		
Salaries and Wages	0	225,415
Fringe Benefits	0	75,331
Indirect Costs	0	51,395
Stipends	0	0
Consultant/Contractual	0	0
Travel and Transportation	0	26,486
Space Cost	0	4,176
Telephone and Utilities	0	2,056
Rehabilitation/Renovation	0	0
Postage	0	724
Supplies	0	9,028
Food	5,789	1,412,074
Equipment and Facilities	0	0
Advertising/Promotion	0	0
Insurance	0	0
Printing and Publications	0	614
Repairs and Maintenance	0	2,703
Other	0	60
Training	0	0
Fees, Licenses and Dues	0	0
Direct Services	0	0
Match Expense	0	0
Bad Debt Expense	0	0
Depreciation and Amortization	0	0
Interest	0	0
Total Expenses	5,789	1,810,062
Excess Revenues Over (Under) Expenses	(5,788)	(113,462)
Transfers In (Out)	(73)	10,846
Returned to Grantor	0	0
Amount Provided by Grantor	0	0
Capitalized Notes Receivable	0	0
Capitalized Fixed Assets	0	0
Gain (Loss) on Disposition of Assets	0	0
Prior Period Adjustment	0	0
Net Assets, December 31, 2014	5,861	90,409
NET ASSETS, DECEMBER 31, 2015	\$ 0	\$ (12,207)

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, 2015

	180 HAC - SHOP NonFed	311 SHARE AG-31 ME-P 12-0003 11-13	312 SHARE Nat'l Conf	350 Self-Help Housing 14-16	351 Self-Help Housing 12-15	436 K Place Operating
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	1,646,819	0	628,559	32,163	0
State Grants	0	0	0	0	0	0
Program Fees and Contracts	0	0	121,731	0	0	7,171
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	15	5,108	50	0	0	0
Total Revenues	<u>15</u>	<u>1,651,927</u>	<u>121,781</u>	<u>628,559</u>	<u>32,163</u>	<u>7,171</u>
EXPENSES						
Salaries and Wages	0	737,697	0	327,774	15,576	2,151
Fringe Benefits	0	219,041	0	114,297	5,333	560
Indirect Costs	0	165,733	0	74,733	3,551	1,541
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	28,428	0	0	0
Travel and Transportation	0	228,082	0	69,355	3,795	0
Space Cost	0	14,310	101,220	17,051	1,691	0
Telephone and Utilities	0	5,131	0	12,093	515	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	483	646	1,674	475	0
Supplies	0	6,654	1,354	5,677	624	0
Food	0	0	0	0	0	0
Equipment and Facilities	0	7,402	0	711	0	0
Advertising/Promotion	0	0	0	2,660	0	0
Insurance	19	8,182	0	104	0	0
Printing and Publications	0	(1,252)	5,103	1,554	32	0
Repairs and Maintenance	1,321	1,850	0	669	0	0
Other	669	746	1,653	0	0	0
Training	0	15,560	3,672	0	0	0
Fees, Licenses and Dues	0	548	4,717	691	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>2,009</u>	<u>1,410,167</u>	<u>146,793</u>	<u>629,043</u>	<u>31,592</u>	<u>4,252</u>
Excess Revenues Over (Under) Expenses	(1,994)	241,760	(25,012)	(484)	571	2,919
Transfers In (Out)	0	(300,000)	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, 2014	<u>137,435</u>	<u>472,959</u>	<u>25,012</u>	<u>0</u>	<u>(571)</u>	<u>8,141</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 135,441</u>	<u>\$ 414,719</u>	<u>\$ 0</u>	<u>\$ (484)</u>	<u>\$ 0</u>	<u>\$ 11,060</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, 2015

	441 Belmont PI Operating	446 Clayton PI Operating	600 7757 HOME 96 REUSE	610 16306 DOE 15	611 16021 DOE 14
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	57,737	43,559
State Grants	0	0	0	0	0
Program Fees and Contracts	12,035	3,852	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	56	0	1,287	0	0
Total Revenues	<u>12,091</u>	<u>3,852</u>	<u>1,287</u>	<u>57,737</u>	<u>43,559</u>
EXPENSES					
Salaries and Wages	2,869	1,434	0	20,088	16,345
Fringe Benefits	748	373	0	7,286	6,038
Indirect Costs	2,407	1,053	0	4,580	1,457
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	3,333	3,233
Travel and Transportation	20	317	0	3,981	2,881
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	14,019	9,334
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	195	616
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	1,961	391
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	0	0	0	2,294	2,746
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>6,044</u>	<u>3,177</u>	<u>0</u>	<u>57,737</u>	<u>43,041</u>
Excess Revenues Over (Under) Expenses	6,047	675	1,287	0	518
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, 2014	<u>50,015</u>	<u>(7,471)</u>	<u>366,727</u>	<u>0</u>	<u>(518)</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 56,062</u>	<u>\$ (6,796)</u>	<u>\$ 368,014</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
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2015

	630 16186 DHS 14	640 1498 HOME 14	680 1477 HOME 14	700 NWA Housing Counseling	701 NWA Housing Counseling
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	102,934	5,947	240,000	13,632	5,552
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	0
Total Revenues	<u>102,934</u>	<u>5,947</u>	<u>240,000</u>	<u>13,632</u>	<u>5,552</u>
EXPENSES					
Salaries and Wages	30,542	3,626	0	8,572	3,480
Fringe Benefits	11,051	1,322	0	3,106	1,278
Indirect Costs	6,964	827	0	1,954	794
Stipends	0	0	0	0	0
Consultant/Contractual	6,757	0	0	0	0
Travel and Transportation	3,679	172	0	0	0
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	32,264	0	0	0	0
Food	0	0	0	0	0
Equipment and Facilities	994	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	1,831	0	0	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	8,852	0	186,910	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	36,000	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>102,934</u>	<u>5,947</u>	<u>222,910</u>	<u>13,632</u>	<u>5,552</u>
Excess Revenues Over (Under) Expenses	0	0	17,090	0	0
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, 2014	<u>0</u>	<u>0</u>	<u>(34,105)</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (17,015)</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
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2015

	770 NWA 14 Expendable Grant	771 NWA 15 Expendable Grant	772 NWA Housing Counseling NonFed	780 NWA Capital Fund	782 NWA Hsg Loans Reserve
REVENUES					
Contributions	\$ 0	\$ 0	\$ 17,700	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	209,500	0	20,000	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	130	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	136	469	13	21,140	78
Total Revenues	<u>136</u>	<u>209,969</u>	<u>17,713</u>	<u>41,270</u>	<u>78</u>
EXPENSES					
Salaries and Wages	19,741	66,523	0	0	0
Fringe Benefits	7,292	21,865	0	0	0
Indirect Costs	4,501	15,128	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	72	299	0	0	0
Travel and Transportation	9,540	50,539	0	0	0
Space Cost	2,817	7,945	0	0	0
Telephone and Utilities	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	196	315	0	0	0
Supplies	3,698	4,063	0	0	0
Food	0	0	0	0	0
Equipment and Facilities	105	1,798	0	0	0
Advertising/Promotion	3,894	8,482	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	976	3,399	0	0	0
Repairs and Maintenance	32	0	0	0	0
Other	0	1,595	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	295	217	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>53,159</u>	<u>182,168</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	(53,023)	27,801	17,713	41,270	78
Transfers In (Out)	(353,578)	353,578	0	(469,579)	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, 2014	<u>406,601</u>	<u>0</u>	<u>0</u>	<u>2,544,826</u>	<u>52,976</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 0</u>	<u>\$ 381,379</u>	<u>\$ 17,713</u>	<u>\$ 2,116,517</u>	<u>\$ 53,054</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, 2015

	880 Ardmore Bldg Acct	890 Housing Non-Fed	895 Lynn Lane Bldg Acct	915 Scattered Sites Hsg Dev	Local 920 Antlers Building Fund
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	7,560	0	0	0	12,000
Federal Grants and Loans	0	0	0	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	153,604	0	16,126	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	1,067	1	323	1
Total Revenues	<u>7,560</u>	<u>154,671</u>	<u>1</u>	<u>16,449</u>	<u>12,001</u>
EXPENSES					
Salaries and Wages	0	82,367	0	0	0
Fringe Benefits	0	29,912	0	0	0
Indirect Costs	0	20,283	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	533	0	0	1,217
Travel and Transportation	0	2,452	0	0	0
Space Cost	0	2,702	0	0	0
Telephone and Utilities	2,584	399	3,244	0	3,359
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	39	0	0	0
Supplies	117	(859)	0	0	316
Food	0	0	0	0	0
Equipment and Facilities	637	(3,285)	0	0	(136)
Advertising/Promotion	508	3,997	0	0	0
Insurance	579	0	1,113	0	1,970
Printing and Publications	0	353	0	0	0
Repairs and Maintenance	1,510	207	2,886	0	1,598
Other	0	25,361	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	10,798	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>5,935</u>	<u>175,259</u>	<u>7,243</u>	<u>0</u>	<u>8,324</u>
Excess Revenues Over (Under) Expenses	1,625	(20,588)	(7,242)	16,449	3,677
Transfers In (Out)	0	579	0	344,000	25,000
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, 2014	<u>(93,042)</u>	<u>790,812</u>	<u>2,399</u>	<u>414,109</u>	<u>(27,602)</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ (91,417)</u>	<u>\$ 770,803</u>	<u>\$ (4,843)</u>	<u>\$ 774,558</u>	<u>\$ 1,075</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, 2015

	Local				
	935 Terry Hill Reserve Fund	936 Rental Apartments	937 LD Apt Reserve Fund	965 502 W Duke Building Fund	968 Durant HOC
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	352,366	0	8,208	0
Federal Grants and Loans	0	0	0	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	5,426	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	38	1,263	57	4	57
Total Revenues	<u>38</u>	<u>359,055</u>	<u>57</u>	<u>8,212</u>	<u>57</u>
EXPENSES					
Salaries and Wages	0	32,162	0	0	0
Fringe Benefits	0	10,360	0	0	0
Indirect Costs	0	7,333	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	0	1,878	0	0	0
Space Cost	0	0	0	0	0
Telephone and Utilities	0	53,576	0	7,632	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	164	0	0	0
Supplies	0	3,371	0	408	0
Food	0	0	0	0	0
Equipment and Facilities	0	628	0	318	0
Advertising/Promotion	0	2,760	0	0	0
Insurance	0	20,414	0	1,582	3
Printing and Publications	0	12	0	0	0
Repairs and Maintenance	0	101,846	0	2,771	110
Other	0	29	0	0	0
Training	0	210	0	0	0
Fees, Licenses and Dues	0	3,105	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>0</u>	<u>237,848</u>	<u>0</u>	<u>12,711</u>	<u>113</u>
Excess Revenues Over (Under) Expenses	38	121,207	57	(4,499)	(56)
Transfers In (Out)	7,200	35,600	7,200	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, 2014	<u>73,570</u>	<u>(432,793)</u>	<u>34,612</u>	<u>4,407</u>	<u>(35,550)</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 80,808</u>	<u>\$ (275,986)</u>	<u>\$ 41,869</u>	<u>\$ (92)</u>	<u>\$ (35,606)</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, 2015

	Local				Total
	970 Idabel Office Building Fund	980 Federal Building Fund	990 Housing Expansion	995 HOC Building Fund	
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,700
Rental	13,200	115,511	0	28,320	537,165
Federal Grants and Loans	0	0	0	0	3,006,402
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	320,075
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	14	50	0	34	31,261
Total Revenues	<u>13,214</u>	<u>115,561</u>	<u>0</u>	<u>28,354</u>	<u>3,912,603</u>
EXPENSES					
Salaries and Wages	0	0	21,258	0	1,392,205
Fringe Benefits	0	0	7,334	0	447,196
Indirect Costs	0	0	4,847	0	317,686
Stipends	0	0	0	0	0
Consultant/Contractual	3,000	34,750	0	5,172	86,794
Travel and Transportation	0	0	119	0	376,810
Space Cost	0	0	1,584	0	149,320
Telephone and Utilities	5,784	25,132	395	9,497	129,341
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	196	0	4,188
Supplies	0	2,015	0	963	84,018
Food	0	0	0	0	0
Equipment and Facilities	(3,064)	16,394	0	0	23,313
Advertising/Promotion	0	0	0	0	22,301
Insurance	2,547	11,950	0	7,714	60,360
Printing and Publications	0	0	0	(7)	10,170
Repairs and Maintenance	3,058	16,056	0	8,617	142,531
Other	0	0	0	0	230,855
Training	0	0	0	0	19,442
Fees, Licenses and Dues	0	79	0	0	56,450
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>11,325</u>	<u>106,376</u>	<u>35,733</u>	<u>31,956</u>	<u>3,552,980</u>
Excess Revenues Over (Under) Expenses	1,889	9,185	(35,733)	(3,602)	359,623
Transfers In (Out)	0	(15,367)	0	50,000	(315,367)
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	15,367	0	0	15,367
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2014	<u>(86,750)</u>	<u>3,170</u>	<u>(6,086)</u>	<u>(25,828)</u>	<u>4,637,455</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ (84,861)</u>	<u>\$ 12,355</u>	<u>\$ (41,819)</u>	<u>\$ 20,570</u>	<u>\$ 4,697,078</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

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

For the Year Ended December 31, 2015

	551 FEMA Phase 32 Choctaw County	552 FEMA Phase 32 Pushmataha County	Total
<u>REVENUES</u>			
Contributions	\$ 0	\$ 0	\$ 0
Rental	0	0	0
Federal Grants and Loans	6,903	5,244	12,147
State Grants	0	0	0
Program Fees and Contracts	0	0	0
Recoveries from Programs	0	0	0
Miscellaneous	0	0	0
Match Revenues	0	0	0
Interest and Dividends	0	0	0
Total Revenues	<u>6,903</u>	<u>5,244</u>	<u>12,147</u>
<u>EXPENSES</u>			
Salaries and Wages	0	0	0
Fringe Benefits	0	0	0
Indirect Costs	0	0	0
Stipends	0	0	0
Consultant/Contractual	0	0	0
Travel and Transportation	0	0	0
Space Cost	0	0	0
Telephone and Utilities	0	0	0
Rehabilitation/Renovation	0	0	0
Postage	0	0	0
Supplies	0	0	0
Food	0	0	0
Equipment and Facilities	0	0	0
Advertising/Promotion	0	0	0
Insurance	0	0	0
Printing and Publications	0	0	0
Repairs and Maintenance	0	0	0
Other	0	0	0
Training	0	0	0
Fees, Licenses and Dues	0	0	0
Direct Services	6,903	5,244	12,147
Match Expense	0	0	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	<u>6,903</u>	<u>5,244</u>	<u>12,147</u>
Excess Revenues Over (Under) Expenses	0	0	0
Transfers In (Out)	0	0	0
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, 2014	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2015	<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
SENIOR VOLUNTEER PROGRAM
(Non-GAAP Presentation)

For the Year Ended December 31, 2015

	400 RSVP 15-16	401 RSVP 14-15	410 OAVP 15-16 16000145	411 OAVP 14-15 13000321	940 Local Funds	Total
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,000	\$ 2,000
Rental	0	0	0	0	0	0
Federal Grants and Loans	44,880	11,028	0	0	0	55,908
State Grants	0	0	17,591	24,886	0	42,477
Program Fees and Contracts	0	0	0	0	21,184	21,184
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	27,126	13,257	0	0	0	40,383
Interest and Dividends	0	0	0	0	87	87
Total Revenues	<u>72,006</u>	<u>24,285</u>	<u>17,591</u>	<u>24,886</u>	<u>23,271</u>	<u>162,039</u>
EXPENSES						
Salaries and Wages	21,490	5,626	7,159	11,405	7,412	53,092
Fringe Benefits	7,806	2,066	1,253	2,108	2,253	15,486
Indirect Costs	4,900	1,283	1,632	2,600	1,690	12,105
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	0
Travel and Transportation	1,987	117	6,562	6,693	54	15,413
Space Cost	2,394	894	0	0	0	3,288
Telephone and Utilities	963	318	0	0	333	1,614
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	28	0	0	324	352
Supplies	200	453	0	0	130	783
Food	0	0	0	0	34,603	34,603
Equipment and Facilities	0	0	0	0	0	0
Advertising/Promotion	0	0	0	0	60	60
Insurance	850	200	100	0	376	1,526
Printing and Publications	454	23	0	0	(335)	142
Repairs and Maintenance	0	0	0	0	0	0
Other	575	0	890	1,048	2,265	4,778
Training	0	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	1,641	1,641
Direct Services	0	0	0	0	0	0
Match Expense	27,126	13,257	0	0	0	40,383
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>68,745</u>	<u>24,265</u>	<u>17,596</u>	<u>23,854</u>	<u>50,806</u>	<u>185,266</u>
Excess Revenues Over (Under) Expenses	3,261	20	(5)	1,032	(27,535)	(23,227)
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, 2014	<u>0</u>	<u>(20)</u>	<u>0</u>	<u>(1,032)</u>	<u>76,746</u>	<u>75,694</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 3,261</u>	<u>\$ 0</u>	<u>\$ (5)</u>	<u>\$ 0</u>	<u>\$ 49,211</u>	<u>\$ 52,467</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, 2015

	240 Section 18 Transit 15-16	241 Section 18 Transit 14-15	246 Transit Insurance Settlement	Total
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	281,009	746,872	0	1,027,881
State Grants	0	0	0	0
Program Fees and Contracts	332,956	1,125,095	0	1,458,051
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Interest and Dividends	27	548	274	849
Total Revenues	613,992	1,872,515	274	2,486,781
EXPENSES				
Salaries and Wages	320,544	1,032,401	0	1,352,945
Fringe Benefits	105,212	350,110	0	455,322
Indirect Costs	73,084	235,387	0	308,471
Stipends	0	0	0	0
Consultant/Contractual	1,420	1,550	0	2,970
Travel and Transportation	32,916	144,334	0	177,250
Space Cost	3,588	16,240	0	19,828
Telephone and Utilities	9,935	29,485	0	39,420
Rehabilitation/Renovation	0	0	0	0
Postage	260	817	0	1,077
Supplies	3,739	12,709	0	16,448
Food	0	0	0	0
Equipment and Facilities	3,517	4,455	0	7,972
Advertising/Promotion	402	4,674	0	5,076
Insurance	24,486	67,871	0	92,357
Printing and Publications	0	98	0	98
Repairs and Maintenance	20,586	79,528	0	100,114
Other	3,036	3,424	0	6,460
Training	0	0	0	0
Fees, Licenses and Dues	2,772	19,651	0	22,423
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	605,497	2,002,734	0	2,608,231
Excess Revenues Over (Under) Expenses	8,495	(130,219)	274	(121,450)
Transfers In (Out)	488,680	(488,680)	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	60,550	60,550
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2014	0	618,899	126,566	745,465
NET ASSETS, DECEMBER 31, 2015	\$ 497,175	\$ 0	\$ 187,390	\$ 684,565

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, 2015

	150 SBA RLF #1	160 SBA RLF #2	170 Intermediary Relending Program	270 Loan Fund 11296 EZ 05	281 CED WX Loan Fund
<u>REVENUES</u>					
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	0	0
Program Fees and Contracts	200	0	1,855	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	4,766	10	11,456	42	877
Total Revenues	<u>4,966</u>	<u>10</u>	<u>13,311</u>	<u>42</u>	<u>877</u>
<u>EXPENSES</u>					
Salaries and Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Indirect Costs	0	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	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	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	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
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	3,132	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	963	0	1,573	0	0
Total Expenses	<u>4,095</u>	<u>0</u>	<u>1,573</u>	<u>0</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	871	10	11,738	42	877
Transfers In (Out)	(8,363)	8,363	0	(177,038)	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, 2014	<u>39,136</u>	<u>0</u>	<u>143,142</u>	<u>176,996</u>	<u>19,105</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 31,644</u>	<u>\$ 8,373</u>	<u>\$ 154,880</u>	<u>\$ 0</u>	<u>\$ 19,982</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, 2015

	290 RG/C State Parks	315 Loan Fund KEDDO Econ Dev	370 FHLB Jobs	380 HUD Rural Innovations	450 Loan Fund KEDDO Econ Dev
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	1,679	0
State Grants	133,510	0	0	0	0
Program Fees and Contracts	142,596	70	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	47	3,707	1	0	14
Total Revenues	<u>276,153</u>	<u>3,777</u>	<u>1</u>	<u>1,679</u>	<u>14</u>
EXPENSES					
Salaries and Wages	119,450	0	4,210	2,634	0
Fringe Benefits	37,198	0	1,523	984	0
Indirect Costs	27,235	0	0	494	0
Stipends	0	0	0	0	0
Consultant/Contractual	545	0	0	0	0
Travel and Transportation	1,888	0	0	0	0
Space Cost	0	0	0	645	0
Telephone and Utilities	50,685	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	60	0	0	0	0
Supplies	3,845	0	0	(3,078)	0
Food	242	0	0	0	0
Equipment and Facilities	892	0	0	0	0
Advertising/Promotion	200	0	0	0	0
Insurance	156	0	0	0	0
Printing and Publications	138	0	0	0	0
Repairs and Maintenance	16,795	0	0	0	0
Other	446	0	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	6,101	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>265,876</u>	<u>0</u>	<u>5,733</u>	<u>1,679</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	10,277	3,777	(5,732)	0	14
Transfers In (Out)	0	232,777	(32)	0	(55,739)
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, 2014	<u>(8,165)</u>	<u>136,452</u>	<u>5,764</u>	<u>0</u>	<u>55,725</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 2,112</u>	<u>\$ 373,006</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
ECONOMIC DEVELOPMENT
(Non-GAAP Presentation)

For the Year Ended December 31, 2015

	470 15-16 SBA Tech Assist	471 14-15 SBA Tech Assist	850 LD MCIC Misc Oper	860 USDA RD Intermediary	Local 925 Marina Reserve
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	10,800	0	0
Federal Grants and Loans	6,007	5,060	0	0	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	3,337	0	0	0	0
Interest and Dividends	0	0	0	0	30
Total Revenues	<u>9,344</u>	<u>5,060</u>	<u>10,800</u>	<u>0</u>	<u>30</u>
EXPENSES					
Salaries and Wages	3,317	3,063	0	0	0
Fringe Benefits	1,252	1,132	0	0	0
Indirect Costs	757	654	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	681	211	0	0	0
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	0	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	500	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	2,094	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	295	0	48,470
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	3,337	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>9,344</u>	<u>5,060</u>	<u>2,389</u>	<u>500</u>	<u>48,470</u>
Excess Revenues Over (Under) Expenses	0	0	8,411	(500)	(48,440)
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, 2014	<u>0</u>	<u>0</u>	<u>(147,654)</u>	<u>0</u>	<u>48,440</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (139,243)</u>	<u>\$ (500)</u>	<u>\$ 0</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, 2015

	Local					Total
	932 State Weigh Stations	945 Kiamichi Park Mowing	948 Prime NonFed	950 HLSP Marina	955 Push. Co BIC NonFed	
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	239,742	0	250,542
Federal Grants and Loans	0	0	0	0	0	12,746
State Grants	0	0	0	0	0	133,510
Program Fees and Contracts	20,474	0	0	6,770	0	171,965
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	3,337
Interest and Dividends	0	168	4	1,353	2	22,477
Total Revenues	<u>20,474</u>	<u>168</u>	<u>4</u>	<u>247,865</u>	<u>2</u>	<u>594,577</u>
EXPENSES						
Salaries and Wages	781	818	3,960	118,246	0	256,479
Fringe Benefits	286	285	1,414	40,649	0	84,723
Indirect Costs	178	186	1,924	26,960	0	58,388
Stipends	0	0	0	0	0	0
Consultant/Contractual	11,325	0	0	26,106	0	37,976
Travel and Transportation	125	0	0	1,170	0	4,075
Space Cost	0	0	0	0	0	645
Telephone and Utilities	0	0	0	32,178	0	82,863
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	37	0	97
Supplies	1,597	0	0	7,712	0	10,076
Food	0	0	0	0	0	242
Equipment and Facilities	0	0	0	5,306	0	6,698
Advertising/Promotion	0	0	0	1,406	0	1,606
Insurance	0	0	0	53,188	0	55,438
Printing and Publications	0	0	0	244	0	382
Repairs and Maintenance	0	88	0	20,645	0	86,293
Other	0	0	0	89,555	11,563	101,564
Training	0	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	12,063	0	18,164
Direct Services	0	0	0	0	0	0
Match Expense	0	0	0	0	0	3,337
Bad Debt Expense	0	0	0	0	0	3,132
Depreciation and Amortization	0	0	0	0	0	0
Interest	0	0	0	0	0	2,536
Total Expenses	<u>14,292</u>	<u>1,377</u>	<u>7,298</u>	<u>435,465</u>	<u>11,563</u>	<u>814,714</u>
Excess Revenues Over (Under) Expenses	6,182	(1,209)	(7,294)	(187,600)	(11,561)	(220,137)
Transfers In (Out)	0	0	0	0	(122)	(154)
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, 2014	<u>0</u>	<u>115,837</u>	<u>7,294</u>	<u>1,033,125</u>	<u>11,683</u>	<u>1,636,880</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 6,182</u>	<u>\$ 114,628</u>	<u>\$ 0</u>	<u>\$ 845,525</u>	<u>\$ 0</u>	<u>\$ 1,416,589</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, 2015

	100 14 Indirect Cost	101 15 Indirect Cost	900 General Funds
<u>REVENUES</u>			
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	0
Recoveries from Programs	0	1,468,905	0
Miscellaneous	0	0	2,119
Match Revenues	0	0	0
Interest and Dividends	0	130	1,542
Total Revenues	<u>0</u>	<u>1,469,035</u>	<u>3,661</u>
<u>EXPENSES</u>			
Salaries and Wages	0	888,212	30,789
Fringe Benefits	0	310,638	2,592
Indirect Costs	0	0	0
Stipends	0	0	0
Consultant/Contractual	0	66,590	22,900
Travel and Transportation	0	71,672	8,241
Space Cost	0	33,657	0
Telephone and Utilities	0	8,092	1,001
Rehabilitation/Renovation	0	0	0
Postage	0	6,729	17
Supplies	0	18,896	649
Food	0	0	13,958
Equipment and Facilities	0	35,828	0
Advertising/Promotion	0	608	857
Insurance	0	21,582	(112)
Printing and Publications	0	3,567	1,124
Repairs and Maintenance	0	0	82
Other	0	0	36,821
Training	0	3,564	0
Fees, Licenses and Dues	0	1,651	3,235
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>0</u>	<u>1,471,286</u>	<u>122,154</u>
Excess Revenues Over (Under) Expenses	0	(2,251)	(118,493)
Transfers In (Out)	(13,659)	13,659	289,235
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, 2014	<u>13,659</u>	<u>0</u>	<u>1,115,629</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 0</u>	<u>\$ 11,408</u>	<u>\$ 1,286,371</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, 2015

	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	0
Recoveries from Programs	0	1,797,495	3,266,400
Miscellaneous	0	0	2,119
Match Revenues	0	0	0
Interest and Dividends	0	852	2,524
Total Revenues	0	1,798,347	3,271,043
EXPENSES			
Salaries and Wages	0	29,096	948,097
Fringe Benefits	0	10,225	323,455
Indirect Costs	0	6,634	6,634
Stipends	0	0	0
Consultant/Contractual	0	0	89,490
Travel and Transportation	0	0	79,913
Space Cost	0	0	33,657
Telephone and Utilities	0	0	9,093
Rehabilitation/Renovation	0	0	0
Postage	0	0	6,746
Supplies	0	0	19,545
Food	0	0	13,958
Equipment and Facilities	0	0	35,828
Advertising/Promotion	0	0	1,465
Insurance	0	1,496,694	1,518,164
Printing and Publications	0	0	4,691
Repairs and Maintenance	0	0	82
Other	0	184,911	221,732
Training	0	0	3,564
Fees, Licenses and Dues	0	0	4,886
Direct Services	0	0	0
Match Expense	0	0	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	383,254	0	383,254
Interest	0	0	0
Total Expenses	383,254	1,727,560	3,704,254
Excess Revenues Over (Under) Expenses	(383,254)	70,787	(433,211)
Transfers In (Out)	33,698	0	322,933
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	(60,901)	0	(60,901)
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2014	6,047,513	100,929	7,277,730
NET ASSETS, DECEMBER 31, 2015	\$ 5,637,056	\$ 171,716	\$ 7,106,551

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, 2015

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	\$	14,195,608	
Less Unacceptable Assets		<u>0</u>	
Adjusted Net Worth for HUD Requirement Purposes	\$	<u>14,195,608</u>	
Adjusted Net Worth ABOVE Amount Required	\$	<u>14,145,608</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.: 06CH7099/02

For the Period December 1, 2014 through November 30, 2015

	221 <u>Head Start</u>	321 Early <u>Head Start</u>	<u>Total</u>
<u>REVENUES</u>			
In-Kind	\$ 1,079,578	\$ 177,365	\$ 1,256,943
 TOTAL REVENUES	 \$ 1,079,578	 \$ 177,365	 \$ 1,256,943
<u>EXPENSES</u>			
In Center Salaries	\$ 61,884	\$ 104,603	\$ 166,487
Out of Center Salaries	0	0	0
Public School Wages	0	0	0
In Center Fringe	14,220	31,675	45,895
Out of Center Fringe	0	0	0
Public School Fringe	0	4,356	4,356
Contractual	0	0	0
Pupil Transportation	757,013	0	757,013
Professional Services	19,020	1,087	20,107
Local Travel	0	3,108	3,108
Out of Area Travel	0	4,947	4,947
Space Cost/Rent	197,190	23,800	220,990
Classroom Supplies	1,071	1,073	2,144
Office/Other Supplies	0	0	0
Maintenance and Repairs	0	0	0
Printing/Copying/Books/Periodicals	0	0	0
Training	7,054	1,946	9,000
Telephone/Utilities	21,956	0	21,956
Transition Activities	170	0	170
Family Activities	0	770	770
 TOTAL EXPENSES	 \$ 1,079,578	 \$ 177,365	 \$ 1,256,943

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORWORKS AMERICA FUNDS

December 31, 2015

	<u>700</u> NWA Housing Counseling	<u>701</u> NWA Housing Counseling	<u>770</u> NWA 14 Expendable Grant	<u>771</u> NWA 15 Expendable Grant
<u>ASSETS</u>				
Current Assets				
Cash	\$ (9,415)	\$ 0	\$ 0	\$ 381,761
Due From Grantors	9,415	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	0	0	0	381,761
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	\$ 0	\$ 0	\$ 0	\$ 381,761
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 382
Accrued Expenses	0	0	0	0
Deposits Subject to Refund	0	0	0	0
Due To Other Funds	0	0	0	0
Notes Payable - Current Portion	0	0	0	0
Total Current Liabilities	0	0	0	382
Long-Term Liabilities				
Other Payable	0	0	0	0
Notes Payable	0	0	0	0
Less: Current Portion Notes Payable	0	0	0	0
Total Long-Term Liabilities	0	0	0	0
Total Liabilities	0	0	0	382
Net Assets				
Unrestricted	0	0	0	381,379
Temporarily Restricted	0	0	0	0
Permanently Restricted	0	0	0	0
Total Net Assets	0	0	0	381,379
TOTAL LIABILITIES AND NET ASSETS	\$ 0	\$ 0	\$ 0	\$ 381,761

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORWORKS AMERICA FUNDS

December 31, 2015

	772 NWA Housing Counseling NonFed	780 NWA Capital Fund	782 NWA Housing Loans Reserve	790 NWA Drug Free Community	Total
<u>ASSETS</u>					
Current Assets					
Cash	\$ 17,713	\$ 431,772	\$ 53,054	\$ 5,398	\$ 880,283
Due From Grantors	0	0	0	0	9,415
Notes Receivable, Current, Net	0	9,959	0	0	9,959
Due From Other Funds	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0
Total Current Assets	<u>17,713</u>	<u>441,731</u>	<u>53,054</u>	<u>5,398</u>	<u>899,657</u>
Non-Current Assets					
Notes Receivable, Net	0	1,636,645	0	0	1,636,645
Property Held For Sale	0	38,141	0	0	38,141
Property and Equipment	0	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0	0
Total Non-Current Assets	<u>0</u>	<u>1,674,786</u>	<u>0</u>	<u>0</u>	<u>1,674,786</u>
TOTAL ASSETS	\$ <u>17,713</u>	\$ <u>2,116,517</u>	\$ <u>53,054</u>	\$ <u>5,398</u>	\$ <u>2,574,443</u>
<u>LIABILITIES AND NET ASSETS</u>					
Current Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 382
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>0</u>	<u>0</u>	<u>382</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>0</u>	<u>0</u>	<u>382</u>
Net Assets					
Unrestricted	17,713	153,045	53,054	5,398	610,589
Temporarily Restricted	0	0	0	0	0
Permanently Restricted	0	1,963,472	0	0	1,963,472
Total Net Assets	<u>17,713</u>	<u>2,116,517</u>	<u>53,054</u>	<u>5,398</u>	<u>2,574,061</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>17,713</u>	\$ <u>2,116,517</u>	\$ <u>53,054</u>	\$ <u>5,398</u>	\$ <u>2,574,443</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, 2015

	700 NWA Housing Counseling	701 NWA Housing Counseling	770 NWA 14 Expendable Grant	771 NWA 15 Expendable Grant
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	13,632	5,552	0	209,500
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	0
Interest and Dividends	0	0	136	469
Total Revenues	<u>13,632</u>	<u>5,552</u>	<u>136</u>	<u>209,969</u>
EXPENSES				
Salaries and Wages	8,572	3,480	19,741	66,523
Fringe Benefits	3,106	1,278	7,292	21,865
Indirect Costs	1,954	794	4,501	15,128
Stipends	0	0	0	0
Consultant/Contractual	0	0	72	299
Travel and Transportation	0	0	9,540	50,539
Space Cost	0	0	2,817	7,945
Telephone and Utilities	0	0	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	196	315
Supplies	0	0	3,698	4,063
Food	0	0	0	0
Equipment and Facilities	0	0	105	1,798
Advertising/Promotion	0	0	3,894	8,482
Insurance	0	0	0	0
Printing and Publications	0	0	976	3,399
Repairs and Maintenance	0	0	32	0
Other	0	0	0	1,595
Training	0	0	0	0
Fees, Licenses and Dues	0	0	295	217
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>13,632</u>	<u>5,552</u>	<u>53,159</u>	<u>182,168</u>
Excess Revenues Over (Under) Expenses	0	0	(53,023)	27,801
Transfers In (Out)	0	0	(353,578)	353,578
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, 2014	<u>0</u>	<u>0</u>	<u>406,601</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 381,379</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, 2015

	772 NWA Housing Counseling NonFed	780 NWA Capital Fund	782 NWA Hsg Loans Reserve	790 NWA Drug Free Community	Total
REVENUES					
Contributions	\$ 17,700	\$ 0	\$ 0	\$ 0	\$ 17,700
Rental	0	0	0	0	0
Federal Grants and Loans	0	20,000	0	1,000	249,684
State Grants	0	0	0	0	0
Program Fees and Contracts	0	130	0	0	130
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	13	21,140	78	13	21,849
Total Revenues	<u>17,713</u>	<u>41,270</u>	<u>78</u>	<u>1,013</u>	<u>270,179</u>
EXPENSES					
Salaries and Wages	0	0	0	0	98,316
Fringe Benefits	0	0	0	0	33,541
Indirect Costs	0	0	0	0	22,377
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	200	571
Travel and Transportation	0	0	0	1,897	61,976
Space Cost	0	0	0	0	10,762
Telephone and Utilities	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Office Supplies and Postage	0	0	0	0	511
Supplies	0	0	0	283	8,044
Food	0	0	0	892	892
Equipment and Facilities	0	0	0	1,483	3,386
Advertising/Promotion	0	0	0	680	13,056
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	4,375
Repairs and Maintenance	0	0	0	542	574
Other	0	0	0	1,617	3,212
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	512
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>0</u>	<u>0</u>	<u>0</u>	<u>7,594</u>	<u>242,921</u>
Excess Revenues Over (Under) Expenses	17,713	41,270	78	(6,581)	27,258
Transfers In (Out)	0	(469,579)	0	0	(469,579)
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, 2014	<u>0</u>	<u>2,544,826</u>	<u>52,976</u>	<u>11,979</u>	<u>3,016,382</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 17,713</u>	<u>\$ 2,116,517</u>	<u>\$ 53,054</u>	<u>\$ 5,398</u>	<u>\$ 2,574,061</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
LITTLE DIXIE RENTAL APARTMENTS

December 31, 2015

	<u>935</u> Terry Hill Apts Reserve	<u>937</u> LD Apts Reserve	<u>936</u> Rental Apartments	<u>Total</u>
<u>ASSETS</u>				
Current Assets				
Cash	\$ 80,808	\$ 41,869	\$ 928,885	\$ 1,051,562
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	<u>80,808</u>	<u>41,869</u>	<u>928,885</u>	<u>1,051,562</u>
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 TOTAL ASSETS	 <u>\$ 80,808</u>	 <u>\$ 41,869</u>	 <u>\$ 928,885</u>	 <u>\$ 1,051,562</u>
 <u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts Payable	\$ 0	\$ 0	\$ 5,951	\$ 5,951
Accrued Expenses	0	0	0	0
Deposits Subject to Refund	0	0	23,400	23,400
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	<u>0</u>	<u>0</u>	<u>104,351</u>	<u>104,351</u>
Long-Term Liabilities				
Other Payable	0	0	0	0
Notes Payable	0	0	1,100,520	1,100,520
Less: Current Portion Notes Payable	0	0	0	0
Total Long-Term Liabilities	<u>0</u>	<u>0</u>	<u>1,100,520</u>	<u>1,100,520</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>1,204,871</u>	<u>1,204,871</u>
Net Assets				
Unrestricted	80,808	41,869	(275,986)	(153,309)
Temporarily Restricted	0	0	0	0
Permanently Restricted	0	0	0	0
Total Net Assets	<u>80,808</u>	<u>41,869</u>	<u>(275,986)</u>	<u>(153,309)</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 80,808</u>	 <u>\$ 41,869</u>	 <u>\$ 928,885</u>	 <u>\$ 1,051,562</u>

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, 2015

	935 Terry Hill Apts Reserve	937 LD Apts Reserve	936 Rental Apartments	Total
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	352,366	352,366
Federal Grants and Loans	0	0	0	0
State Grants	0	0	0	0
Program Fees and Contracts	0	0	5,426	5,426
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Interest and Dividends	38	57	1,263	1,358
Total Revenues	<u>38</u>	<u>57</u>	<u>359,055</u>	<u>359,150</u>
EXPENSES				
Salaries and Wages	0	0	32,162	32,162
Fringe Benefits	0	0	10,360	10,360
Indirect Costs	0	0	7,333	7,333
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	0	0	1,878	1,878
Space Cost	0	0	0	0
Telephone and Utilities	0	0	53,576	53,576
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	164	164
Supplies	0	0	3,371	3,371
Food	0	0	0	0
Equipment and Facilities	0	0	628	628
Advertising/Promotion	0	0	2,760	2,760
Insurance	0	0	20,414	20,414
Printing and Publications	0	0	12	12
Repairs and Maintenance	0	0	101,846	101,846
Other	0	0	29	29
Training	0	0	210	210
Fees, Licenses and Dues	0	0	3,105	3,105
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>0</u>	<u>0</u>	<u>237,848</u>	<u>237,848</u>
Excess Revenues Over (Under) Expenses	38	57	121,207	121,302
Transfers In (Out)	7,200	7,200	35,600	50,000
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	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, 2014	<u>73,570</u>	<u>34,612</u>	<u>(432,793)</u>	<u>(324,611)</u>
NET ASSETS, DECEMBER 31, 2015	<u>\$ 80,808</u>	<u>\$ 41,869</u>	<u>\$ (275,986)</u>	<u>\$ (153,309)</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS

December 31, 2015

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, 2015

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>
10.420	Rural Self-Help Housing Technical Assistance
93.926	Healthy Start Initiative

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported.