

Little Dixie Community Action Agency, Inc.

Hugo, Oklahoma

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

For the Years Ended December 31, 2016 and 2015

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LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

TABLE OF CONTENTS

December 31, 2016 and 2015

	<u>Page</u>
Independent Auditor's Report	1
FINANCIAL STATEMENTS:	
Statement of Financial Position	3
Statement of Activities.....	5
Statement of Functional Expenses.....	7
Statement of Cash Flows.....	13
Notes to Financial Statements.....	15
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	26
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	28
SUPPLEMENTAL INFORMATION:	
Schedule of Expenditures of Federal and State Awards.....	30
Notes to Schedule of Expenditures of Federal and State Awards.....	35
Combining Schedule of Revenues, Expenses and Changes in Net Asset – All Programs.....	37
Combining Schedule of Revenue, Expenses, and Changes in Net Assets:	
Head Start and Child Care.....	40
Community Services	46
Food Programs	54
Housing.....	55
Emergency Food and Shelter.....	62
Senior Volunteer Program	63
Transportation	64
Economic Development.....	65
General Operating.....	68
Computation of Adjusted Net Worth for Approval and Recertification of Non-Supervised Loan Correspondents	70

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

TABLE OF CONTENTS

December 31, 2016 and 2015

	<u>Page</u>
Schedule of In-Kind – Head Start and Early Head Start	71
Schedule of In-Kind – Early Head Start Child Care Partnership	72
Statement of Financial Position – NeighborWorks America Funds	73
Schedule of Revenues, Expenses, and Changes in Net Assets – NeighborWorks America Funds	75
Statement of Financial Position – Little Dixie Rental Apartments	77
Schedule of Revenues, Expenses, and Changes in Net Assets – Little Dixie Rental Apartments	78
Status of Prior Audit Findings	79
Schedule of Findings and Questioned Costs	80

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Little Dixie Community Action Agency, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2016 and 2015, 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, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the *Uniform Guidance*), is presented for purposes of additional analysis and is not a required part of the financial statements. In addition, the accompanying supplemental information, as listed in the preceding table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2017 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 2, 2017

FINANCIAL STATEMENTS

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION

December 31, 2016 and December 31, 2015

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

* 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, 2016 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 ACTIVITIES

For the Years Ended December 31, 2016 and December 31, 2015

	2016			2016 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
REVENUES				
Contributions	\$ 3,023	\$ 18,500	\$ 0	\$ 21,523
Rental	904,237	9,360	0	913,597
Federal Grants and Loans	265,296	13,463,232	40,000	13,768,528
State Grants	0	428,213	0	428,213
Program Fees and Contracts	1,096,022	1,615,647	0	2,711,669
Recoveries from Programs	3,361,123	0	0	3,361,123
Miscellaneous	81,805	0	0	81,805
Match Revenues	0	1,738,190	0	1,738,190
Interest and Dividends	27,138	26,038	0	53,176
Net Assets Released from Restrictions:				
Satisfaction of Program Restrictions	17,542,760	(17,542,760)	0	0
Total Revenues	<u>23,281,404</u>	<u>(243,580)</u>	<u>40,000</u>	<u>23,077,824</u>
EXPENSES				
Program Services				
Head Start and Child Care	7,687,209	0	0	7,687,209
Community Services	2,987,063	0	0	2,987,063
Food Programs	1,845,775	0	0	1,845,775
Housing	3,534,557	0	0	3,534,557
Emergency Food and Shelter	12,881	0	0	12,881
Senior Volunteer Program	121,003	0	0	121,003
Delinquency Prevention	0	0	0	0
Transportation	2,672,338	0	0	2,672,338
Economic Development	854,849	0	0	854,849
Supportive Services				
General Operating	3,679,019	0	0	3,679,019
Total Expenses	<u>23,394,694</u>	<u>0</u>	<u>0</u>	<u>23,394,694</u>
Change in Net Assets	(113,290)	(243,580)	40,000	(316,870)
Prior Period Adjustment	0	0	0	0
Interfund Transfers	548,083	(547,149)	(934)	0
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	44,709	646,442	0	691,151
Gain (Loss) on Disposition of Assets	(52,334)	0	0	(52,334)
Net Assets, December 31, 2015	<u>9,624,720</u>	<u>2,607,416</u>	<u>1,963,472</u>	<u>14,195,608</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ 10,051,888</u>	<u>\$ 2,463,129</u>	<u>\$ 2,002,538</u>	<u>\$ 14,517,555</u>

* 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, 2016 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 FUNCTIONAL EXPENSES

For the Years Ended December 31, 2016 and December 31, 2015

EXPENSES	2016			
	Head Start and Child Care	Community Services	Food Programs	Housing
Salaries and Wages	\$ 2,527,025	\$ 884,170	\$ 234,762	\$ 1,470,968
Fringe Benefits	798,185	304,746	77,461	474,027
Indirect Costs	573,554	201,564	53,477	335,317
Stipends	53,724	84,222	0	0
Consultant/Contractual	669,643	582,049	0	58,260
Travel and Transportation	112,435	95,335	23,893	328,755
Space Cost	113,438	18,813	4,176	47,896
Telephone and Utilities	104,382	58,886	2,350	138,062
Rehabilitation/Renovation	0	0	0	0
Postage	2,313	1,827	742	4,388
Supplies	759,580	163,057	11,110	86,497
Food	44,375	3,668	1,432,585	80
Equipment and Facilities	148,239	36,192	0	142,785
Advertising/Promotion	7,989	62,882	0	15,347
Insurance	61,954	2,594	0	59,847
Printing and Publications	24,216	17,683	2,286	5,171
Repairs and Maintenance	26,302	6,257	2,789	132,859
Other	315,725	90,927	135	99,590
Training	1,032	1,546	0	13,023
Fees, Licenses and Dues	48,572	21,764	9	49,278
Direct Services	0	2,325	0	0
Match Expense	1,294,080	346,556	0	72,407
Bad Debt Expense	446	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
TOTAL EXPENSES	\$ 7,687,209	\$ 2,987,063	\$ 1,845,775	\$ 3,534,557

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2016 and December 31, 2015

<u>EXPENSES</u>	2016		
	Emergency Food and Shelter	Senior Volunteer Program	Trans- portation
Salaries and Wages	\$ 0	\$ 54,653	\$ 1,202,533
Fringe Benefits	0	15,829	393,677
Indirect Costs	0	12,451	273,947
Stipends	0	0	0
Consultant/Contractual	0	0	9,663
Travel and Transportation	0	6,110	135,503
Space Cost	0	3,174	5,461
Telephone and Utilities	0	1,719	43,720
Rehabilitation/Renovation	0	0	0
Postage	0	238	506
Supplies	0	721	12,803
Food	0	345	0
Equipment and Facilities	0	3,284	375,795
Advertising/Promotion	0	0	3,963
Insurance	0	1,420	100,525
Printing and Publications	0	177	2,936
Repairs and Maintenance	0	0	78,866
Other	0	2,097	13,016
Training	0	0	0
Fees, Licenses and Dues	0	1,779	18,710
Direct Services	12,881	0	0
Match Expense	0	17,006	714
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
TOTAL EXPENSES	\$ 12,881	\$ 121,003	\$ 2,672,338

* 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, 2016 and December 31, 2015

<u>EXPENSES</u>	2016		<u>2016 Total</u>
	Economic Development	General Operating	
Salaries and Wages	\$ 239,651	\$ 1,026,824	\$ 7,640,586
Fringe Benefits	77,618	347,718	2,489,261
Indirect Costs	54,592	12,076	1,516,978
Stipends	0	0	137,946
Consultant/Contractual	43,763	86,334	1,449,712
Travel and Transportation	6,151	70,507	778,689
Space Cost	470	32,972	226,400
Telephone and Utilities	87,685	9,126	445,930
Rehabilitation/Renovation	0	0	0
Postage	147	6,880	17,041
Supplies	14,423	17,190	1,065,381
Food	0	12,639	1,493,692
Equipment and Facilities	4,104	28,686	739,085
Advertising/Promotion	1,104	5,309	96,594
Insurance	96,827	1,403,847	1,727,014
Printing and Publications	120	7,803	60,392
Repairs and Maintenance	35,960	15	283,048
Other	86,437	160,271	768,198
Training	0	3,098	18,699
Fees, Licenses and Dues	23,882	59,340	223,334
Direct Services	0	0	15,206
Match Expense	7,427	0	1,738,190
Bad Debt Expense	72,258	0	72,704
Depreciation and Amortization	0	388,384	388,384
Interest	2,230	0	2,230
TOTAL EXPENSES	\$ 854,849	\$ 3,679,019	\$ 23,394,694

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2016 and December 31, 2015

EXPENSES	2015			
	Head Start and Child Care	Community Services	Food Programs	Housing
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, 2016 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, 2016 and December 31, 2015

<u>EXPENSES</u>	2015		<u>2015 Total</u>
	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 CASH FLOWS

For the Years Ended December 31, 2016 and December 31, 2015

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

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF CASH FLOWS

For the Years Ended December 31, 2016 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>	
Increase 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

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 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.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 and 2015

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

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

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

Income Tax Status – Little Dixie Community Action Agency, Inc. qualifies as an organization exempt from income taxes under Section 501(c)(3) of the *Internal Revenue Code*. LDCAA is subject to a tax on income from any unrelated business. LDCAA has no unrelated business income for 2016 or 2015.

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 2016 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.

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, 2016 and 2015 all deposits were fully insured.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 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>2016</u>	<u>No. of Loans</u>	<u>2015</u>	<u>No. of Loans</u>
Notes Receivable:				
HOME 96 ReUse (See related Note 18)	\$ 94,048	1	\$ 99,831	1
Intermediary Relending Program	14,980	2	144,723	4
NWA Capital Fund	1,674,575	14	1,646,604	12
SBA	75,513	11	89,462	10
Economic Development	133,104	2	174,248	4
CED	<u>0</u>	0	<u>15,929</u>	1
	<u>1,992,220</u>		<u>2,170,797</u>	
Reserve for Doubtful Accounts:				
Intermediary Relending Program	899		8,683	
SBA Microloans	<u>11,327</u>		<u>13,419</u>	
Total Reserve for Doubtful Accounts	<u>12,226</u>		<u>22,102</u>	
 NET NOTES RECEIVABLE	 <u>\$ 1,979,994</u>		 <u>\$ 2,148,695</u>	

Interest recognized for the year ended December 31, 2016 was \$36,790 and for December 31, 2015 was \$41,523. 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, 2016:

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 and 2015

NOTE 4: NOTES RECEIVABLE, CONTINUED

Loan Delinquency Status as of December 31, 2015:

	<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	\$ 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%	---	---	---

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

Under the terms of the NeighborWorks grant, the principal of the Capital Fund loans are permanently restricted. The notes receivable are reflected as notes payable within the appropriate LDCAA funds. Loans from NWA funds totaled \$1,674,575 as of December 31, 2016 and \$1,646,604 as of December 31, 2015. See related Note 7. 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>2016</u>	<u>2015</u>
Loans to Individuals	\$ 283,312	\$ 294,407
Loan to LDCAA – Idabel Office Building	93,742	94,676
Loan to LDCAA – Terry Hill Apartments	775,521	775,521
Loan to LDCAA – Rental Apartments (Soper)	15,000	0
Loan to LDCAA – HOC Hugo/Durant/Ardmore	157,000	157,000
Loan to LDCAA – Terry Hill CFRAH	325,000	325,000
Loan to LDCAA – Antlers Building	<u>25,000</u>	<u>0</u>
	<u>\$ 1,674,575</u>	<u>\$ 1,646,604</u>

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

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

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 and 2015

NOTE 4: NOTES RECEIVABLE, CONTINUED

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

	Balance at <u>12/31/14</u>	<u>Repayments</u>	<u>Write-Offs</u>	<u>Loans Made</u>	Balance at <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)	<u>0</u>	<u>0</u>	(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.

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>2016</u>	<u>2015</u>
Land	\$ 385,748	\$ 385,748
Buildings and Improvements	5,781,645	5,742,328
Vehicles	3,931,241	3,397,997
Computers and Equipment	685,283	670,145
Leasehold Improvements	<u>2,148,011</u>	<u>2,148,011</u>
Total Property and Equipment	12,931,928	12,344,229
Accumulated Depreciation	(5,014,421)	(4,687,672)
Accumulated Amortization	<u>(2,030,019)</u>	<u>(2,019,501)</u>
Net Property and Equipment	<u>\$ 5,887,488</u>	<u>\$ 5,637,056</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 and 2015

NOTE 6: 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 7: LONG TERM DEBT

LDCAA had the following long-term debts:

	<u>Principal Balance 12/31/16</u>	<u>Principal Balance 12/31/15</u>
<p>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, 2016, the total amount authorized has been drawn down.</p>	\$ 118,264	\$ 137,898
<p>Note payable to U.S. Small Business Administration. Amount authorized is \$100,000. As of December 31, 2016 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.</p>	27,343	39,983
<p>Note payable to U.S. Small Business Administration. Amount authorized is \$100,000. As of December 31, 2016 funds totaling \$100,000 had been drawn down. No principal or interest payments are due during the first twelve months. Subsequent interest rate will be .25% if loan portfolio exceeds \$10,000, and zero if it is equal to or less than \$10,000. Payments are \$926/month.</p>	94,569	100,000
<p>Loan payable to NeighborWorks Capital Fund from LDCAA – Terry Hill Apartments. See related Note 4.</p>	775,521	775,521
<p>Loan payable to NeighborWorks Capital Fund from LDCAA – Idabel Office Building Fund. See related Note 4.</p>	93,742	94,676
<p>Loan payable to NeighborWorks Capital Fund from LDCAA – Rental Apartments (Soper). See related Note 4.</p>	15,000	0

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 and 2015

NOTE 7: LONG TERM DEBT, CONTINUED

	<u>Principal Balance 12/31/16</u>	<u>Principal Balance 12/31/15</u>
Loan payable to NeighborWorks Capital Fund from LDCAA – HOC Hugo/Durant and Ardmore Office. See related Note 4.	157,000	157,000
Loan payable to NeighborWorks Capital Fund from LDCAA – Antlers Building Account. See related Note 4.	25,000	0
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>\$ 1,631,439</u>	<u>\$ 1,630,078</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>	
2017	\$ 43,203
2018	43,835
2019	33,185
2020	31,417
2021	31,649
Thereafter	<u>1,448,150</u>
Total	<u>\$ 1,631,439</u>

Change in Long Term Debt:

<u>Fund No</u>	<u>Balance 12/31/15</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/16</u>
150 US Small Business Admin	\$ 39,983	\$ 0	\$(12,640)	\$ 27,343
160 US Small Business Admin.	100,000	0	(5,431)	94,569
170 USDA – Rural Bus. Coop. Svc.	137,898	0	(19,634)	118,264
880 NeighborWorks Capital Fund	82,000	0	0	82,000
936 NeighborWorks Capital Fund	1,100,521	15,000	0	1,115,521
968 NeighborWorks Capital Fund	75,000	0	0	75,000
(970 NeighborWorks Capital Fund	94,676	0	(934)	93,742
920 NeighborWorks Capital Fund	<u>0</u>	<u>25,000</u>	<u>0</u>	<u>25,000</u>
Total	<u>\$ 1,630,078</u>	<u>\$ 40,000</u>	<u>\$(38,639)</u>	<u>\$ 1,631,439</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 and 2015

NOTE 8: OPERATING LEASES

LDCAA – LESSEE:

On December 28, 2015, LDCAA leased office equipment under an operating lease for 60 months with quarterly payments of \$219. During the years ended December 31, 2016 and 2015, \$876 and \$0 respectively was paid on this 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, 2016 and 2015, \$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, 2016 and 2015, \$8,400 was paid on the lease each year.

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

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>2015</u>	<u>2016</u>
2016	\$ 9,277	\$ ---
2017	5,777	5,777
2018	877	877
2019	877	877
2020	970	877
2021	1	1

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, 2016 and December 31, 2015, 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 and during the year ended December 31, 2016, LDCAA received \$3,000 in rental revenues.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 and 2015

NOTE 9: 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 10: 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 \$404,431 as of December 31, 2016. These amounts are included as accrued expenses on the accompanying statements of financial position.

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

NOTE 11: 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, 2016, LDCAA contributed \$516,652.

NOTE 12: 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 22.72% (provisional) for 2016 and 22.72% (final) for 2015. 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.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 and 2015

NOTE 13: EMPLOYEE BENEFIT RATE

LDCAA utilizes an employee benefits cost rate to charge certain employee benefits, including termination leave, health insurance, and workers compensation to the various grants and program services. The rate was 18.5% for 2016 and 2015. 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 14: 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 15: ECONOMIC DEPENDENCY

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

NOTE 16: COMMITMENTS AND CONTINGENCIES

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

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2016 and 2015

NOTE 17: 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>2016</u>	<u>2015</u>
Belmont Place	\$ 18,308	\$ 15,213
Kiamichi Place	41,118	33,371
Clayton Place	<u>133,188</u>	<u>116,203</u>
	<u>\$ 192,614</u>	<u>\$ 164,787</u>

Additionally, LDCAA has contracts to provide management for the Belmont Place, Clayton Place and Kiamichi Place projects. LDCAA received management fees of \$25,762 for the year ended December 31, 2016 and \$23,058 for the year ended December 31, 2015.

NOTE 18: ROULEAU HOUSE LIMITED PARTNERSHIP

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

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

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

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

<u>Project</u>	<u>Original Loan</u>	<u>Term</u>	<u>Interest</u>	<u>12/31/15 Balance</u>	<u>12/31/16 Balance</u>
Rouleau House	\$ 175,000	30 years	1%	\$ 99,831	\$ 94,048

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

NOTE 19: SUBSEQUENT EVENTS

Date of Management Evaluation – Management of LDCAA has evaluated subsequent events through June 2, 2017, 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 statement of financial position as of December 31, 2016 and 2015, 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 2, 2017.

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 2, 2017

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, 2016 and 2015. Little Dixie Community Action Agency, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Little Dixie Community Action Agency, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the *Uniform Guidance*). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Little Dixie Community Action Agency, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Little Dixie Community Action Agency, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Little Dixie Community Action Agency, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2016 and 2015.

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

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

June 2, 2017

SUPPLEMENTAL INFORMATION

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2016

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
Federal Programs						
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>						
Direct Programs:						
Administration for Children and Families -						
Head Start	220		93.600	06 CH 7099/04	\$	\$ 216,656
Head Start	222		93.600	06 CH 7099/03		2,425,819
Early Head Start	320		93.600	06 CH 7099/04		59,901
Early Head Start	322		93.600	06 CH 7099/03		744,956
Early Head Start Child Care	461		93.600	06 HP 0017/02		499,777
Early Head Start Child Care	460		93.600	06 HP 0017/01		1,219,383
Early Head Start Child Care	271		93.600	06 HP 0017/01		9,284
Navigator	590		93.332	NAVCA1502-40-01-00	333,727	411,748
Navigator	591		93.332	NAVCA1401-46-02-00	116,338	148,837
Substance Abuse and Mental Health Services Administration -						
Drug Free Communities	490		93.276	5H795PO18962-05		29,303
Drug Free Communities	491		93.276	5H795PO18962-04		71,665
Health Resources and Services Administration -						
Healthy Start Initiative	540		93.926	4H49MC27826-03-01		467,232
Healthy Start Initiative	541		93.926	6H49MC27826-02-01		282,415
Early Childhood Comprehensive Systems Impact	660		93.110	1H25MC30343-01-00		62,272
Rural Health Network Development Program	810		93.912	D06RH28029-03-01		108,325
Rural Health Network Development Program	811		93.912	D06RH28029-02-01		267,284
Total Direct Programs					450,065	7,024,857
Pass-Through Oklahoma Department of Commerce:						
Low-Income Home Energy Assistance	631	N/A	93.568	16508 DHS 15		88,497
Community Service Block Grant	121		93.569	16590 CSBG 16		216,300
Community Service Block Grant	120		93.569	16241 CSBG 15		3,330
Community Service Block Grant	135		93.569	16451 CSBG 15		4,000
Community Service Block Grant	140		93.569	16778 CSBG 16		1,333
Total Oklahoma Department of Commerce					0	313,460
Pass-Through Oklahoma Association of Community Action Agencies:						
Community Service Block Grant	881	N/A	93.569	2016 OADP/ODOC LDCAA		825
Total Oklahoma Association of Community Action Agencies					0	825
Total U. S. Department of Health and Human Services					450,065	7,339,142

* 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, 2016

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
U. S. DEPARTMENT OF JUSTICE						
Pass-Through District Attorney's Council:		N/A				
Crime Victim Assistance	570		16.575	2015 VOCA LDCAA 223		44,354
Crime Victim Assistance	571		16.575	2016 VAGX LDCAA 187		50,442
Crime Victim Assistance	580		16.575	2016 VAGX LDCAA 186		46,080
Crime Victim Assistance	581		16.575	2015 VOCA LDCAA 123		42,474
Pass-Through Mid-Atlantic Network of Youth & Family Services:		N/A				
Juvenile Mentoring Program	500		16.276	2015-JU-FX-0021		42,675
Total U. S. Department of Justice					<u>0</u>	<u>226,025</u>
U. S. DEPARTMENT OF AGRICULTURE						
Direct Programs:						
Rural Housing Service	311		10.420	SHARE AG-31-ME-C-12-0003/0006		1,433,396
Rural Housing Service	350		10.420	Self Help Housing 14-17		648,460
Community Facilities	803		10.766	Antlers I & II Headstart		23,371
Community Facilities	804		10.766	Antlers Early Headstart		18,639
Community Facilities	812		10.766	Boswell Bus		50,000
Community Facilities	814		10.766	McCurtain County IT Equipment		28,050
Community Facilities	819		10.766	Idabel McCurtain County		26,018
Community Facilities	821		10.766	Forest Grove Headstart		13,009
Community Facilities	822		10.766	Swink & Choctaw Co Headstart		3,342
Total Direct Programs					<u>0</u>	<u>2,244,285</u>
Pass-Through Oklahoma Department of Education:		N/A				
Child and Adult Care Food Program	421		10.558	H-12-01 16/17		317,661
Child and Adult Care Food Program	420		10.558	H-12-01 15/16		1,087,687
Child and Adult Care Food Program	520		10.558	DC-12-100 16/17		84,786
Child and Adult Care Food Program	521		10.558	DC-12-100 15/16		206,349
Child and Adult Care Food Program	930		10.558	DC-48-012		39,551
Total Oklahoma Department of Education					<u>0</u>	<u>1,736,034</u>
Total U. S. Department of Agriculture					<u>0</u>	<u>3,980,319</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, 2016

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>						
Pass-Through Oklahoma Department of Transportation:		N/A				
Public Transportation for Nonurbanized Areas	241		20.509	FTA 5311-TP-18(317)		250,983
Public Transportation for Nonurbanized Areas	240		20.509	FTA 5311-TP-18(296)		653,949
Bus and Bus Facilities Formula Program	245		20.526	FTA 5339-BBF(008)		163,084
Bus and Bus Facilities Formula Program	247		20.526	FTA 5339-LADD(153)		128,000
Total U. S. Department of Transportation					0	1,196,016
<u>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>						
Pass-Through Neighborworks America:		N/A				
Comprehensive Housing Counseling	700/701		14.169	N/A		16,267
Total Neighborworks America					0	16,267
Pass-Through Oklahoma Housing Finance Authority:		N/A				
HOME Investment Partnership Program	640		14.239	1498 HOME 14		30,053
HOME Investment Partnership Program	680		14.239	1477 HOME 13		99,985
HOME Investment Partnership Program	740		14.239	1529 HOME 15		104,376
Total Oklahoma Housing Finance Authority					0	234,414
Total U.S. Department of Housing and Urban Development					0	250,681
<u>U. S. SMALL BUSINESS ADMINISTRATION</u>						
Direct Programs:						
Technical Assistance and Training - 16/17	471		59.046	SBA-HQ-16-Y-0116		8,011
Technical Assistance and Training - 15/16	470		59.046	SBA-HQ-15-Y-0019		7,342
Total U. S. Small Business Administration					0	15,353
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICES</u>						
Direct Programs:						
Retired and Senior Volunteer Program - 2015/2016	400		94.002	13SRWOK004		15,680
Retired and Senior Volunteer Program - 2016/2017	401		94.002	16SRWOK003		44,862
Total Direct Programs					0	60,542

* 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, 2016

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICES, CONTINUED</u>						
Pass-Through Oklahoma Community Service Commission:		N/A				
AmeriCorps - 15/16	390		94.006	12AFHOK0010004		67,700
AmeriCorps - 16/17	391		94.006	15AFHOK0010002		60,521
Total Oklahoma Community Service Commission					<u>0</u>	<u>128,221</u>
Total Corporation for National and Community Services					<u>0</u>	<u>188,763</u>
<u>NEIGHBORWORKS AMERICA</u>						
Direct Programs:						
NWA Rural Impact	710		21.000	N/A		7,538
NWA Capital Fund	780		21.000	N/A		40,000
NWA Drug Free Community	790		21.000	N/A		4,155
NWA Expendable Grant	770/771		21.000	N/A		255,064
Total Neighborhood Reinvestment Corporation					<u>0</u>	<u>306,757</u>
<u>U. S. DEPARTMENT OF ENERGY</u>						
Pass-Through Oklahoma Department of Commerce:		N/A				
Weatherization Assistance for Low-Income Persons	611		81.042	16638 DOE 16		70,094
Weatherization Assistance for Low-Income Persons	610		81.042	16306 DOE 15		42,538
Total U. S. Department of Energy					<u>0</u>	<u>112,632</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>						
Direct Programs:						
Emergency Food & Shelter	561		97.024	Choctaw Co - Phase 33		7,133
Emergency Food & Shelter	562		97.024	Pushmataha Co - Phase 33		5,748
Total U. S. Department of Homeland Security					<u>0</u>	<u>12,881</u>
Total Federal Programs					<u>\$ 450,065</u>	<u>\$ 13,628,569</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, 2016

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
State Programs						
<u>OKLAHOMA DEPARTMENT OF HUMAN SERVICES</u>						
Older American Volunteer Program 15/16	410			16000145		13,744
School Readiness - Smart Start 15/16	200			8309023419		25,606
Pass-Through Community Action Project of Tulsa County:						
Oklahoma Early Childhood - 16/17	305			N/A		54,564
Oklahoma Early Childhood - 15/16	306			N/A		92,657
Total Oklahoma Department of Human Services					<u>0</u>	<u>186,571</u>
<u>OKLAHOMA COMMISSION FOR CHILDREN</u>						
CASA - 15/16	530			AG1118		26,497
CASA - 16/17	535			AG1118		1,733
CASA Competitive - 15/16	531			AG1118.1		3,000
CASA Competitive - 16/17	555			AG1118.1		5,230
Total Oklahoma Commission for Children					<u>0</u>	<u>36,460</u>
<u>OKLAHOMA TOURISM AND RECREATION DEPARTMENT</u>						
Management of State Parks	290			5669018334		66,755
Management of State Parks - 2016	480/280			5669023157		58,978
Total Oklahoma Tourism and Recreation					<u>0</u>	<u>125,733</u>
<u>OKLAHOMA DEPARTMENT OF COMMERCE</u>						
State Appropriated Funds for Community Action Agencies	260			16350 SAF/CAA 16		6,438
State Appropriated Funds for Community Action Agencies	261			16669 SAF/CAA 17		6,083
State Appropriated Funds for Community Action Agencies	250			16361 SAF/CAA HS 16		30,411
State Appropriated Funds for Community Action Agencies	251			16677 SAF/CAA HS 17		30,460
Passed-Through KiBois Community Action Foundation:						
Prescription Assistance - 15/16	506			RX OK 15-16		3,497
Prescription Assistance - 16/17	485			RX OK 16-17		8,783
Total Oklahoma Department of Commerce					<u>0</u>	<u>85,672</u>
Total State Programs					<u>\$ 0</u>	<u>\$ 434,436</u>
TOTAL FEDERAL AND STATE PROGRAMS					<u>\$ 450,065</u>	<u>\$ 14,063,005</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, 2016

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, “*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*” (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the organization.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal and state awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3: CONTINGENT LIABILITIES

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

NOTE 4: INDIRECT COSTS

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

NOTE 5: NONCASH AWARDS

Little Dixie Community Action Agency, Inc. had the following loan balances outstanding at December 31, 2016. 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	\$ 118,264
<u>U. S. Small Business Administration</u>			
Revolving Loan Fund	150	59.046	\$ 27,343
Revolving Loan Fund	160	59.046	\$ 94,569

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

December 31, 2016

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, 2016

REVENUES	Head Start and Child Care	Community Services	Food Programs	Housing
Contributions	\$ 0	\$ 21,523	\$ 0	\$ 0
Rental	0	0	0	542,774
Federal Grants and Loans	5,410,623	2,361,031	1,694,547	3,011,845
State Grants	230,696	58,035	0	0
Program Fees and Contracts	917,215	133,846	134,242	173,330
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	1,294,080	346,556	0	72,407
Interest and Dividends	832	198	0	27,603
Total Revenues	<u>7,853,446</u>	<u>2,921,189</u>	<u>1,828,789</u>	<u>3,827,959</u>
EXPENSES				
Salaries and Wages	2,527,025	884,170	234,762	1,470,968
Fringe Benefits	798,185	304,746	77,461	474,027
Indirect Costs	573,554	201,564	53,477	335,317
Stipends	53,724	84,222	0	0
Consultant/Contractual	669,643	582,049	0	58,260
Travel and Transportation	112,435	95,335	23,893	328,755
Space Cost	113,438	18,813	4,176	47,896
Telephone and Utilities	104,382	58,886	2,350	138,062
Rehabilitation/Renovation	0	0	0	0
Postage	2,313	1,827	742	4,388
Supplies	759,580	163,057	11,110	86,497
Food	44,375	3,668	1,432,585	80
Equipment and Facilities	148,239	36,192	0	142,785
Advertising/Promotion	7,989	62,882	0	15,347
Insurance	61,954	2,594	0	59,847
Printing and Publications	24,216	17,683	2,286	5,171
Repairs and Maintenance	26,302	6,257	2,789	132,859
Other	315,725	90,927	135	99,590
Training	1,032	1,546	0	13,023
Fees, Licenses and Dues	48,572	21,764	9	49,278
Direct Services	0	2,325	0	0
Match Expense	1,294,080	346,556	0	72,407
Bad Debt Expense	446	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>7,687,209</u>	<u>2,987,063</u>	<u>1,845,775</u>	<u>3,534,557</u>
Excess Revenues Over (Under) Expenses	166,237	(65,874)	(16,986)	293,402
Transfers In (Out)	(141,774)	(12,825)	15,050	(121,784)
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	132,907	12,825	0	121,784
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2015	<u>138,617</u>	<u>111,948</u>	<u>(12,207)</u>	<u>4,697,078</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ 295,987</u>	<u>\$ 46,074</u>	<u>\$ (14,143)</u>	<u>\$ 4,990,480</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, 2016

<u>REVENUES</u>	Emergency Food and Shelter	Senior Volunteer Program	Transportation
Contributions	\$ 0	\$ 0	\$ 0
Rental	0	0	0
Federal Grants and Loans	12,998	57,269	1,204,866
State Grants	0	13,749	0
Program Fees and Contracts	0	28,177	1,170,291
Recoveries from Programs	0	0	0
Miscellaneous	0	0	0
Match Revenues	0	17,006	714
Interest and Dividends	0	79	624
Total Revenues	<u>12,998</u>	<u>116,280</u>	<u>2,376,495</u>
<u>EXPENSES</u>			
Salaries and Wages	0	54,653	1,202,533
Fringe Benefits	0	15,829	393,677
Indirect Costs	0	12,451	273,947
Stipends	0	0	0
Consultant/Contractual	0	0	9,663
Travel and Transportation	0	6,110	135,503
Space Cost	0	3,174	5,461
Telephone and Utilities	0	1,719	43,720
Rehabilitation/Renovation	0	0	0
Postage	0	238	506
Supplies	0	721	12,803
Food	0	345	0
Equipment and Facilities	0	3,284	375,795
Advertising/Promotion	0	0	3,963
Insurance	0	1,420	100,525
Printing and Publications	0	177	2,936
Repairs and Maintenance	0	0	78,866
Other	0	2,097	13,016
Training	0	0	0
Fees, Licenses and Dues	0	1,779	18,710
Direct Services	12,881	0	0
Match Expense	0	17,006	714
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	<u>12,881</u>	<u>121,003</u>	<u>2,672,338</u>
Excess Revenues Over (Under) Expenses	117	(4,723)	(295,843)
Transfers In (Out)	0	0	(423,636)
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	0	0	423,635
Gain (Loss) on Disposition of Assets	0	0	0
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2015	<u>0</u>	<u>52,467</u>	<u>684,565</u>
 NET ASSETS, DECEMBER 31, 2016	 <u>\$ 117</u>	 <u>\$ 47,744</u>	 <u>\$ 388,721</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, 2016

<u>REVENUES</u>	Economic Development	General Operating	Total
Contributions	\$ 0	\$ 0	\$ 21,523
Rental	370,823	0	913,597
Federal Grants and Loans	15,349	0	13,768,528
State Grants	125,733	0	428,213
Program Fees and Contracts	154,568	0	2,711,669
Recoveries from Programs	0	3,361,123	3,361,123
Miscellaneous	0	81,805	81,805
Match Revenues	7,427	0	1,738,190
Interest and Dividends	20,557	3,283	53,176
Total Revenues	694,457	3,446,211	23,077,824
<u>EXPENSES</u>			
Salaries and Wages	239,651	1,026,824	7,640,586
Fringe Benefits	77,618	347,718	2,489,261
Indirect Costs	54,592	12,076	1,516,978
Stipends	0	0	137,946
Consultant/Contractual	43,763	86,334	1,449,712
Travel and Transportation	6,151	70,507	778,689
Space Cost	470	32,972	226,400
Telephone and Utilities	87,685	9,126	445,930
Rehabilitation/Renovation	0	0	0
Postage	147	6,880	17,041
Supplies	14,423	17,190	1,065,381
Food	0	12,639	1,493,692
Equipment and Facilities	4,104	28,686	739,085
Advertising/Promotion	1,104	5,309	96,594
Insurance	96,827	1,403,847	1,727,014
Printing and Publications	120	7,803	60,392
Repairs and Maintenance	35,960	15	283,048
Other	86,437	160,271	768,198
Training	0	3,098	18,699
Fees, Licenses and Dues	23,882	59,340	223,334
Direct Services	0	0	15,206
Match Expense	7,427	0	1,738,190
Bad Debt Expense	72,258	0	72,704
Depreciation and Amortization	0	388,384	388,384
Interest	2,230	0	2,230
Total Expenses	854,849	3,679,019	23,394,694
Excess Revenues Over (Under) Expenses	(160,392)	(232,808)	(316,870)
Transfers In (Out)	1	684,968	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	691,151
Gain (Loss) on Disposition of Assets	0	(52,334)	(52,334)
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2015	1,416,589	7,106,551	14,195,608
NET ASSETS, DECEMBER 31, 2016	\$ 1,256,198	\$ 7,506,377	\$ 14,517,555

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, 2016

	200 Smart Start 15-16	220 Head Start 06CH7099/04	222 Head Start 06CH7099/03	250 16361 SAF/ CAA HS 16
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	146,429	2,322,606	0
State Grants	25,442	0	0	30,411
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	7,774	59,220	882,891	0
Interest and Dividends	0	0	0	0
Total Revenues	<u>33,216</u>	<u>205,649</u>	<u>3,205,497</u>	<u>30,411</u>
EXPENSES				
Salaries and Wages	12,316	119,412	1,261,010	22,413
Fringe Benefits	4,274	38,036	405,088	7,998
Indirect Costs	2,401	26,619	286,857	0
Stipends	0	0	0	0
Consultant/Contractual	0	180	16,407	0
Travel and Transportation	1,532	6,772	56,117	0
Space Cost	0	1,798	69,329	0
Telephone and Utilities	416	4,484	55,583	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	17	1,261	0
Supplies	4,395	9,727	151,732	0
Food	187	0	0	0
Equipment and Facilities	0	0	3,668	0
Advertising/Promotion	20	0	0	0
Insurance	0	0	33,243	0
Printing and Publications	0	671	11,597	0
Repairs and Maintenance	0	112	5,468	0
Other	65	21,289	125,581	0
Training	0	0	0	0
Fees, Licenses and Dues	0	206	13,812	0
Direct Services	0	0	0	0
Match Expense	7,774	59,220	882,891	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>33,380</u>	<u>288,543</u>	<u>3,379,644</u>	<u>30,411</u>
Excess Revenues Over (Under) Expenses	(164)	(82,894)	(174,147)	0
Transfers In (Out)	0	12,667	70,934	0
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	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, 2015	<u>164</u>	<u>0</u>	<u>103,213</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ 0</u>	<u>\$ (70,227)</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, 2016

	251 16677 SAF/ CAA HS 17	271 EHS CC Start Up 06HP0017/01	305 Oklahoma Early Childhood 16-17	306 Oklahoma Early Childhood 15-16
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	12,316	0	0
State Grants	30,460	0	46,620	97,763
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	27,600	21,838	45,165
Interest and Dividends	0	0	0	0
Total Revenues	<u>30,460</u>	<u>39,916</u>	<u>68,458</u>	<u>142,928</u>
EXPENSES				
Salaries and Wages	22,434	0	27,163	46,726
Fringe Benefits	8,026	0	12,144	22,118
Indirect Costs	0	0	9,886	16,622
Stipends	0	0	0	0
Consultant/Contractual	0	99,427	0	0
Travel and Transportation	0	0	3,666	3,225
Space Cost	0	0	99	50
Telephone and Utilities	0	0	914	879
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	0
Supplies	0	(89,230)	692	915
Food	0	0	0	1,101
Equipment and Facilities	0	(913)	0	0
Advertising/Promotion	0	0	0	0
Insurance	0	0	0	471
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	550
Direct Services	0	0	0	0
Match Expense	0	27,600	21,838	45,165
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>30,460</u>	<u>36,884</u>	<u>76,402</u>	<u>137,822</u>
Excess Revenues Over (Under) Expenses	0	3,032	(7,944)	5,106
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, 2015	<u>0</u>	<u>(3,032)</u>	<u>0</u>	<u>(5,106)</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (7,944)</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, 2016

	320 Early Head Start 06CH7099/04	322 Early Head Start 06CH7009/03	435 International Paper 15	460 EHS CC 15-16 06HP0017/01
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	27,194	780,373	0	1,492,751
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	6,399	132,263	0	18,092
Interest and Dividends	0	0	10	0
Total Revenues	<u>33,593</u>	<u>912,636</u>	<u>10</u>	<u>1,510,843</u>
EXPENSES				
Salaries and Wages	33,756	368,300	0	180,858
Fringe Benefits	9,998	111,905	0	58,983
Indirect Costs	7,669	83,410	0	40,938
Stipends	0	0	0	0
Consultant/Contractual	0	5,052	0	288,674
Travel and Transportation	1,547	6,376	0	13,604
Space Cost	295	8,721	0	20,686
Telephone and Utilities	2,095	19,235	0	2,353
Rehabilitation/Renovation	0	0	0	0
Postage	4	262	0	396
Supplies	1,403	79,228	1,410	469,707
Food	116	1,508	0	2,219
Equipment and Facilities	0	8,177	0	32,309
Advertising/Promotion	0	0	0	4,324
Insurance	0	3,442	0	3,924
Printing and Publications	46	5,880	0	4,801
Repairs and Maintenance	0	286	0	12,059
Other	2,829	39,268	0	79,611
Training	0	0	0	0
Fees, Licenses and Dues	143	3,906	0	3,937
Direct Services	0	0	0	0
Match Expense	6,399	132,263	0	18,092
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>66,300</u>	<u>877,219</u>	<u>1,410</u>	<u>1,237,475</u>
Excess Revenues Over (Under) Expenses	(32,707)	35,417	(1,400)	273,368
Transfers In (Out)	0	(7,990)	0	(42,341)
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	7,990	0	42,341
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2015	<u>0</u>	<u>(35,417)</u>	<u>6,501</u>	<u>(273,368)</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ (32,707)</u>	<u>\$ 0</u>	<u>\$ 5,101</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, 2016

	461 EHS CC 16-17 06HP0017/02	775 Sarkey's Foundation	803 RD Antlers I & II	804 RD Antlers EHS	812 RD Boswell
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	426,974	0	23,371	18,639	50,000
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	31,869	0	16,700	0	27,301
Interest and Dividends	0	22	0	0	0
Total Revenues	<u>458,843</u>	<u>22</u>	<u>40,071</u>	<u>18,639</u>	<u>77,301</u>
EXPENSES					
Salaries and Wages	119,038	0	0	0	0
Fringe Benefits	37,296	0	0	0	0
Indirect Costs	27,142	0	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	234,141	25,883	0	0	0
Travel and Transportation	9,329	0	0	0	0
Space Cost	2,820	0	0	0	0
Telephone and Utilities	1,865	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	154	0	0	0	0
Supplies	15,756	4,117	23,371	18,639	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	0	50,000
Advertising/Promotion	2,806	0	0	0	0
Insurance	5,750	0	0	0	0
Printing and Publications	1,218	0	0	0	0
Repairs and Maintenance	2,539	0	0	0	0
Other	39,177	0	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	746	0	0	0	0
Direct Services	0	0	0	0	0
Match Expense	31,869	0	16,700	0	27,301
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>531,646</u>	<u>30,000</u>	<u>40,071</u>	<u>18,639</u>	<u>77,301</u>
Excess Revenues Over (Under) Expenses	(72,803)	(29,978)	0	0	0
Transfers In (Out)	0	(40)	0	0	(50,000)
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	50,000
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2015	<u>0</u>	<u>30,018</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ (72,803)</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, 2016

	814 RD Mc Co IT	819 RD Idabel Mc Co	821 RD F.Grove	822 RD Swink
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	28,050	26,018	13,009	3,342
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	16,968
Interest and Dividends	0	0	0	0
Total Revenues	28,050	26,018	13,009	20,310
EXPENSES				
Salaries and Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Indirect Costs	0	0	0	0
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	0	0	0	0
Space Cost	0	0	0	0
Telephone and Utilities	0	0	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	0
Supplies	28,050	2,667	13,009	3,342
Food	0	0	0	0
Equipment and Facilities	0	23,351	0	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	16,968
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	28,050	26,018	13,009	20,310
Excess Revenues Over (Under) Expenses	0	0	0	0
Transfers In (Out)	0	(5,275)	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	5,275	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2015	0	0	0	0
NET ASSETS, DECEMBER 31, 2016	\$ 0	\$ 0	\$ 0	\$ 0

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, 2016

	Local			Total
	927 S. Start Non Fed	930 Early Learning Centers Child Care	975 Headstart Non Fed	
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	39,551	0	5,410,623
State Grants	0	0	0	230,696
Program Fees and Contracts	0	419,660	497,555	917,215
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	1,294,080
Interest and Dividends	14	2	784	832
Total Revenues	<u>14</u>	<u>459,213</u>	<u>498,339</u>	<u>7,853,446</u>
EXPENSES				
Salaries and Wages	1,557	285,476	26,566	2,527,025
Fringe Benefits	427	67,789	14,103	798,185
Indirect Costs	763	55,969	15,278	573,554
Stipends	0	0	53,724	53,724
Consultant/Contractual	0	450	(571)	669,643
Travel and Transportation	0	4,711	5,556	112,435
Space Cost	0	0	9,640	113,438
Telephone and Utilities	1,368	19,489	(4,299)	104,382
Rehabilitation/Renovation	0	0	0	0
Postage	0	219	0	2,313
Supplies	26	14,689	5,935	759,580
Food	0	38,674	570	44,375
Equipment and Facilities	0	3,433	28,214	148,239
Advertising/Promotion	0	839	0	7,989
Insurance	0	15,124	0	61,954
Printing and Publications	0	3	0	24,216
Repairs and Maintenance	0	5,838	0	26,302
Other	2,688	99	5,118	315,725
Training	0	1,032	0	1,032
Fees, Licenses and Dues	137	4,724	20,411	48,572
Direct Services	0	0	0	0
Match Expense	0	0	0	1,294,080
Bad Debt Expense	0	0	446	446
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>6,966</u>	<u>518,558</u>	<u>180,691</u>	<u>7,687,209</u>
Excess Revenues Over (Under) Expenses	(6,952)	(59,345)	317,648	166,237
Transfers In (Out)	(8,867)	0	(110,862)	(141,774)
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	27,301	132,907
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2015	<u>15,819</u>	<u>(104,795)</u>	<u>404,620</u>	<u>138,617</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ 0</u>	<u>\$ (164,140)</u>	<u>\$ 638,707</u>	<u>\$ 295,987</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, 2016

	120 16241 CSBG 15	121 16590 CSBG 16	135 16451 CSBG 15	140 16778 CSBG 16	212 International Paper 2016
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,500
Rental	0	0	0	0	0
Federal Grants and Loans	1,486	216,748	4,000	1,333	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	0	0	0	0	2
Total Revenues	1,486	216,748	4,000	1,333	3,502
EXPENSES					
Salaries and Wages	1,415	87,147	0	0	0
Fringe Benefits	521	32,903	0	0	0
Indirect Costs	323	20,307	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	1,905	0	0	0
Telephone and Utilities	932	3,191	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	114	331	0	0	0
Supplies	0	0	0	0	0
Food	0	0	0	0	345
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	25	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	0	67,353	0	0	259
Training	0	0	0	0	0
Fees, Licenses and Dues	0	3,163	4,000	1,333	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	3,330	216,300	4,000	1,333	604
Excess Revenues Over (Under) Expenses	(1,844)	448	0	0	2,898
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, 2015	1,844	0	0	0	0
NET ASSETS, DECEMBER 31, 2016	\$ 0	\$ 448	\$ 0	\$ 0	\$ 2,898

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, 2016

	260 16350 SAF/ CAA 16	261 16669 SAF/ CAA 17	390 Americorps 12AFHOK0010004	391 Americorps 15AFHOK0010002
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	0	67,700	60,521
State Grants	6,438	6,083	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	2,442	64,845	60,521
Interest and Dividends	0	0	0	0
Total Revenues	6,438	8,525	132,545	121,042
EXPENSES				
Salaries and Wages	4,086	3,797	16,314	4,874
Fringe Benefits	1,430	1,423	7,846	6,862
Indirect Costs	922	863	3,788	1,829
Stipends	0	0	37,266	46,956
Consultant/Contractual	0	0	0	0
Travel and Transportation	0	0	0	0
Space Cost	0	0	0	0
Telephone and Utilities	0	0	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	0
Supplies	0	0	0	0
Food	0	0	0	0
Equipment and Facilities	0	0	0	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	2,486	0
Training	0	0	0	0
Fees, Licenses and Dues	0	0	0	0
Direct Services	0	0	0	0
Match Expense	0	2,442	64,845	60,521
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	6,438	8,525	132,545	121,042
Excess Revenues Over (Under) Expenses	0	0	0	0
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, 2015	0	0	0	0
NET ASSETS, DECEMBER 31, 2016	\$ 0	\$ 0	\$ 0	\$ 0

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, 2016

	485 RX OK 16-17	490 Drug Free Communities	491 Drug Free Communities	500 MANY Mentoring 16-18	506 RX OK 15-16
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	27,785	71,524	42,671	0
State Grants	5,555	0	0	0	3,497
Program Fees and Contracts	0	0	500	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	44,814	112,734	0	0
Interest and Dividends	0	0	0	0	0
Total Revenues	<u>5,555</u>	<u>72,599</u>	<u>184,758</u>	<u>42,671</u>	<u>3,497</u>
EXPENSES					
Salaries and Wages	5,516	16,799	31,818	22,659	2,189
Fringe Benefits	2,012	5,528	11,568	7,302	800
Indirect Costs	1,255	3,817	7,254	5,159	499
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	2,833	0	0
Travel and Transportation	0	637	4,127	3,133	9
Space Cost	0	29	294	872	0
Telephone and Utilities	0	1,221	2,568	340	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	35	0	0
Supplies	0	170	2,343	199	0
Food	0	358	538	0	0
Equipment and Facilities	0	0	493	0	0
Advertising/Promotion	0	461	3,551	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	127	0
Repairs and Maintenance	0	0	0	0	0
Other	0	283	4,644	589	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	99	2,295	0
Direct Services	0	0	0	0	0
Match Expense	0	44,814	112,734	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>8,783</u>	<u>74,117</u>	<u>184,899</u>	<u>42,675</u>	<u>3,497</u>
Excess Revenues Over (Under) Expenses	(3,228)	(1,518)	(141)	(4)	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, 2015	0	0	141	0	0
NET ASSETS, DECEMBER 31, 2016	<u>\$ (3,228)</u>	<u>\$ (1,518)</u>	<u>\$ 0</u>	<u>\$ (4)</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, 2016

	530 CASA 15-16 AG 1118	531 CASA Comp 15-16 AG 1118.1	535 CASA 16-17 AG 1118	540 16-17 Healthy Start	541 15-16 Healthy Start
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	450,161	259,819
State Grants	26,499	3,000	1,733	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>26,499</u>	<u>3,000</u>	<u>1,733</u>	<u>450,161</u>	<u>259,819</u>
EXPENSES					
Salaries and Wages	13,196	0	1,136	228,983	76,704
Fringe Benefits	4,834	0	410	70,224	24,987
Indirect Costs	0	0	0	52,148	17,488
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	44,325	25,115
Travel and Transportation	2,505	0	0	20,272	11,146
Space Cost	711	0	187	7,728	2,373
Telephone and Utilities	426	0	0	6,300	1,860
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	12	0
Supplies	3,324	1,873	0	24,820	81,062
Food	0	0	0	562	26
Equipment and Facilities	0	0	0	1,616	657
Advertising/Promotion	0	1,127	0	2,475	32,406
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	7,288	8,169
Repairs and Maintenance	0	0	0	0	0
Other	0	0	0	0	0
Training	1,501	0	0	0	0
Fees, Licenses and Dues	0	0	0	479	422
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>26,497</u>	<u>3,000</u>	<u>1,733</u>	<u>467,232</u>	<u>282,415</u>
Excess Revenues Over (Under) Expenses	2	0	0	(17,071)	(22,596)
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, 2015	(2)	0	0	0	22,596
NET ASSETS, DECEMBER 31, 2016	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (17,071)</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, 2016

	555 CASA Comp 16-17 AG 1118.1	570 VOCA Victim Advocacy 15-16	571 VOCA Victim Advocacy 16-17	580 VOCA 16-17	581 VOCA 15-16
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	44,407	50,438	46,061	42,548
State Grants	5,230	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	18,795	20,379	13,241	8,785
Interest and Dividends	0	0	0	0	0
Total Revenues	<u>5,230</u>	<u>63,202</u>	<u>70,817</u>	<u>59,302</u>	<u>51,333</u>
EXPENSES					
Salaries and Wages	0	24,287	26,637	23,324	20,435
Fringe Benefits	0	9,017	9,613	8,422	7,559
Indirect Costs	0	0	6,062	5,308	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	0	2,085	3,787	4,980	3,802
Space Cost	0	0	0	0	0
Telephone and Utilities	0	945	1,147	1,900	1,607
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	294	235	235	282
Supplies	0	864	2,913	1,732	6,116
Food	0	0	0	0	0
Equipment and Facilities	0	300	0	0	0
Advertising/Promotion	5,230	(170)	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	146	48	125	1,578
Repairs and Maintenance	0	0	0	0	0
Other	0	6,586	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	54	1,095
Direct Services	0	0	0	0	0
Match Expense	0	18,795	20,379	13,241	8,785
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>5,230</u>	<u>63,149</u>	<u>70,821</u>	<u>59,321</u>	<u>51,259</u>
Excess Revenues Over (Under) Expenses	0	53	(4)	(19)	74
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, 2015	0	(53)	0	0	(74)
NET ASSETS, DECEMBER 31, 2016	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (4)</u>	<u>\$ (19)</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, 2016

	590 Navigator 15-16	591 Navigator 16-17	650 Kellogg Foundation	660 HRSA ECCS 16-17	790 NWA Drug Free Community
REVENUES					
Contributions	\$ 0	\$ 0	\$ 15,000	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	433,210	105,672	0	59,348	17,500
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	8	0	30
Total Revenues	<u>433,210</u>	<u>105,672</u>	<u>15,008</u>	<u>59,348</u>	<u>17,530</u>
EXPENSES					
Salaries and Wages	40,577	19,024	4,173	33,957	0
Fringe Benefits	10,892	5,209	1,272	10,752	0
Indirect Costs	9,204	4,322	0	7,718	0
Stipends	0	0	0	0	0
Consultant/Contractual	333,727	116,338	0	1,063	0
Travel and Transportation	4,851	260	0	1,774	2,333
Space Cost	1,079	540	0	1,560	0
Telephone and Utilities	583	240	0	321	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	45	55	0	0	0
Supplies	7,763	1,762	4,090	1,215	123
Food	0	0	607	0	1,232
Equipment and Facilities	0	0	0	3,911	25
Advertising/Promotion	2,905	952	0	0	105
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	1	0
Repairs and Maintenance	0	0	0	0	337
Other	0	0	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	122	135	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>411,748</u>	<u>148,837</u>	<u>10,142</u>	<u>62,272</u>	<u>4,155</u>
Excess Revenues Over (Under) Expenses	21,462	(43,165)	4,866	(2,924)	13,375
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, 2015	(21,462)	0	0	0	5,398
NET ASSETS, DECEMBER 31, 2016	<u>\$ 0</u>	<u>\$ (43,165)</u>	<u>\$ 4,866</u>	<u>\$ (2,924)</u>	<u>\$ 18,773</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, 2016

	810 HRSA 16-17	811 HRSA 15-16	829 SOHRN Mc Co	881 OADP 2016	Local	
					910 Group Camps	912 Emergency Assistance
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,023
Rental	0	0	0	0	0	0
Federal Grants and Loans	103,410	253,864	0	825	0	0
State Grants	0	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	95,331	0
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0
Interest and Dividends	0	0	3	0	12	37
Total Revenues	<u>103,410</u>	<u>253,864</u>	<u>3</u>	<u>825</u>	<u>95,343</u>	<u>3,060</u>
EXPENSES						
Salaries and Wages	45,875	87,996	0	0	41,252	0
Fringe Benefits	16,452	32,047	0	0	14,860	0
Indirect Costs	10,432	19,958	0	0	9,396	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	16,758	41,890	0	0	0	0
Travel and Transportation	4,562	18,283	0	817	4,618	0
Space Cost	0	728	0	0	500	0
Telephone and Utilities	5,122	11,415	0	0	18,292	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	13	2	0	0	174	0
Supplies	1,074	20,151	0	8	1,082	0
Food	0	0	0	0	0	0
Equipment and Facilities	5,276	22,769	0	0	1,145	0
Advertising/Promotion	2,511	10,620	0	0	0	0
Insurance	0	0	0	0	0	0
Printing and Publications	0	0	0	0	176	0
Repairs and Maintenance	0	0	0	0	4,548	0
Other	0	0	0	0	1,912	1,957
Training	0	0	0	0	0	0
Fees, Licenses and Dues	250	1,425	0	0	346	566
Direct Services	0	0	0	0	0	2,325
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>108,325</u>	<u>267,284</u>	<u>0</u>	<u>825</u>	<u>98,301</u>	<u>4,848</u>
Excess Revenues Over (Under) Expenses	(4,915)	(13,420)	3	0	(2,958)	(1,788)
Transfers In (Out)	0	(12,825)	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	12,825	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, 2015	0	13,420	1,778	0	(7)	22,926
NET ASSETS, DECEMBER 31, 2016	<u>\$ (4,915)</u>	<u>\$ 0</u>	<u>\$ 1,781</u>	<u>\$ 0</u>	<u>\$ (2,965)</u>	<u>\$ 21,138</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, 2016

	Local				Total
	917 Navigator NF	960 PPTF NonFed	985 CASA NonFed	988 PWC Health Van	
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,523
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	2,361,031
State Grants	0	0	0	0	58,035
Program Fees and Contracts	1,000	6,789	30,226	0	133,846
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	346,556
Interest and Dividends	10	76	16	4	198
Total Revenues	<u>1,010</u>	<u>6,865</u>	<u>30,242</u>	<u>4</u>	<u>2,921,189</u>
EXPENSES					
Salaries and Wages	0	0	0	0	884,170
Fringe Benefits	0	0	1	0	304,746
Indirect Costs	49	0	13,463	0	201,564
Stipends	0	0	0	0	84,222
Consultant/Contractual	0	0	0	0	582,049
Travel and Transportation	201	1,153	0	0	95,335
Space Cost	1	306	0	0	18,813
Telephone and Utilities	0	0	476	0	58,886
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	1,827
Supplies	0	181	192	0	163,057
Food	0	0	0	0	3,668
Equipment and Facilities	0	0	0	0	36,192
Advertising/Promotion	0	684	25	0	62,882
Insurance	0	1,398	0	1,196	2,594
Printing and Publications	0	0	0	0	17,683
Repairs and Maintenance	0	1,372	0	0	6,257
Other	0	3,804	1,054	0	90,927
Training	0	0	45	0	1,546
Fees, Licenses and Dues	801	1,007	4,079	93	21,764
Direct Services	0	0	0	0	2,325
Match Expense	0	0	0	0	346,556
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>1,052</u>	<u>9,905</u>	<u>19,335</u>	<u>1,289</u>	<u>2,987,063</u>
Excess Revenues Over (Under) Expenses	(42)	(3,040)	10,907	(1,285)	(65,874)
Transfers In (Out)	0	0	0	0	(12,825)
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	12,825
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2015	5,488	46,163	10,843	2,949	111,948
NET ASSETS, DECEMBER 31, 2016	<u>\$ 5,446</u>	<u>\$ 43,123</u>	<u>\$ 21,750</u>	<u>\$ 1,664</u>	<u>\$ 46,074</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, 2016

	420 CACFP Day Care Homes H-12-01 15-16	421 CACFP Day Care Homes H-12-01 16-17	520 USDA DC-12-100 16-17	521 USDA DC-12-100 15-16	Total
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	1,091,584	313,730	74,574	214,659	1,694,547
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	29,949	104,293	134,242
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>1,091,584</u>	<u>313,730</u>	<u>104,523</u>	<u>318,952</u>	<u>1,828,789</u>
EXPENSES					
Salaries and Wages	68,935	22,978	37,672	105,177	234,762
Fringe Benefits	25,396	8,394	11,355	32,316	77,461
Indirect Costs	15,717	5,221	8,559	23,980	53,477
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	17,390	6,071	86	346	23,893
Space Cost	3,132	1,044	0	0	4,176
Telephone and Utilities	1,870	480	0	0	2,350
Rehabilitation/Renovation	0	0	0	0	0
Postage	641	101	0	0	742
Supplies	918	307	4,184	5,701	11,110
Food	965,540	271,044	52,879	143,122	1,432,585
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	1,191	1,095	0	0	2,286
Repairs and Maintenance	1,998	791	0	0	2,789
Other	0	135	0	0	135
Training	0	0	0	0	0
Fees, Licenses and Dues	9	0	0	0	9
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>1,102,737</u>	<u>317,661</u>	<u>114,735</u>	<u>310,642</u>	<u>1,845,775</u>
Excess Revenues Over (Under) Expenses	(11,153)	(3,931)	(10,212)	8,310	(16,986)
Transfers In (Out)	15,050	0	0	0	15,050
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, 2015	<u>(3,897)</u>	<u>0</u>	<u>0</u>	<u>(8,310)</u>	<u>(12,207)</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ 0</u>	<u>\$ (3,931)</u>	<u>\$ (10,212)</u>	<u>\$ 0</u>	<u>\$ (14,143)</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, 2016

	180 HAC - SHOP NonFed	311 SHARE AG-31 ME-P 12-0003 11-17	350 Self-Help Housing 14-17	436 K Place Operating	441 Belmont PI Operating
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	1,688,019	648,373	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	950	0	0	9,013	12,657
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	27	3,636	0	0	72
Total Revenues	<u>977</u>	<u>1,691,655</u>	<u>648,373</u>	<u>9,013</u>	<u>12,729</u>
EXPENSES					
Salaries and Wages	0	753,741	343,917	2,264	3,018
Fringe Benefits	0	227,270	118,693	563	750
Indirect Costs	0	169,266	78,345	2,443	3,291
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	0	226,137	60,442	0	(20)
Space Cost	0	14,553	16,806	0	0
Telephone and Utilities	0	5,412	13,106	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	1,164	2,362	0	0
Supplies	0	8,925	7,615	0	0
Food	0	0	0	0	0
Equipment and Facilities	0	7,619	1,051	0	0
Advertising/Promotion	0	0	2,528	0	0
Insurance	19	7,140	103	0	0
Printing and Publications	0	(154)	932	0	0
Repairs and Maintenance	1,035	2,823	504	0	0
Other	1,307	897	0	0	0
Training	0	8,181	0	0	0
Fees, Licenses and Dues	0	4,058	2,056	46	155
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>2,361</u>	<u>1,437,032</u>	<u>648,460</u>	<u>5,316</u>	<u>7,194</u>
Excess Revenues Over (Under) Expenses	(1,384)	254,623	(87)	3,697	5,535
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, 2015	<u>135,441</u>	<u>414,719</u>	<u>(484)</u>	<u>11,060</u>	<u>56,062</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ 134,057</u>	<u>\$ 669,342</u>	<u>\$ (571)</u>	<u>\$ 14,757</u>	<u>\$ 61,597</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, 2016

	446 Clayton PI Operating	600 7757 HOME 96 REUSE	610 16306 DOE 15	611 16638 DOE 16	631 16508 DHS 15	640 1498 HOME 14
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	0	42,538	69,661	88,497	30,053
State Grants	0	0	0	0	0	0
Program Fees and Contracts	4,093	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0
Interest and Dividends	0	1,279	0	0	0	0
Total Revenues	<u>4,093</u>	<u>1,279</u>	<u>42,538</u>	<u>69,661</u>	<u>88,497</u>	<u>30,053</u>
EXPENSES						
Salaries and Wages	1,509	0	14,377	21,298	27,394	18,615
Fringe Benefits	375	0	4,931	6,911	10,063	6,751
Indirect Costs	1,362	0	3,278	4,841	5,923	4,226
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	2,183	3,844	7,008	0
Travel and Transportation	255	0	1,524	9,022	5,228	461
Space Cost	0	0	0	0	0	0
Telephone and Utilities	0	0	437	0	437	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	0	0	0
Supplies	0	0	13,273	16,431	22,637	0
Food	0	0	0	0	0	0
Equipment and Facilities	0	0	222	1,875	1,491	0
Advertising/Promotion	0	0	0	0	0	0
Insurance	0	0	0	1,961	933	0
Printing and Publications	0	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0	0
Other	0	0	2,313	3,911	7,383	0
Training	0	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	0	0
Direct Services	0	0	0	0	0	0
Match Expense	0	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Total Expenses	<u>3,501</u>	<u>0</u>	<u>42,538</u>	<u>70,094</u>	<u>88,497</u>	<u>30,053</u>
Excess Revenues Over (Under) Expenses	592	1,279	0	(433)	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, 2015	<u>(6,796)</u>	<u>368,014</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ (6,204)</u>	<u>\$ 369,293</u>	<u>\$ 0</u>	<u>\$ (433)</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, 2016

	680 1477 HOME 14	700 NWA Housing Counseling	701 NWA Housing Counseling	710 NWA Rural Impact 16	740 1529 HOME 15 Soper Apts
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	100,000	3,698	12,569	49,978	96,459
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	54,999	0	0	0	17,408
Interest and Dividends	0	0	0	33	0
Total Revenues	<u>154,999</u>	<u>3,698</u>	<u>12,569</u>	<u>50,011</u>	<u>113,867</u>
EXPENSES					
Salaries and Wages	0	2,331	7,963	4,805	0
Fringe Benefits	0	835	2,792	1,309	0
Indirect Costs	0	532	1,814	1,092	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	0	0	0	113	0
Space Cost	0	0	0	121	0
Telephone and Utilities	0	0	0	56	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	104,376
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	84,985	0	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	15,000	0	0	42	0
Direct Services	0	0	0	0	0
Match Expense	54,999	0	0	0	17,408
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>154,984</u>	<u>3,698</u>	<u>12,569</u>	<u>7,538</u>	<u>121,784</u>
Excess Revenues Over (Under) Expenses	15	0	0	42,473	(7,917)
Transfers In (Out)	0	0	0	0	(104,376)
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	104,376
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2015	<u>(17,015)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ (17,000)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 42,473</u>	<u>\$ (7,917)</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, 2016

	770 NWA 16 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	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	142,000	0	0	40,000	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	115	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	443	160	30	18,125	89
Total Revenues	<u>142,443</u>	<u>160</u>	<u>30</u>	<u>58,240</u>	<u>89</u>
EXPENSES					
Salaries and Wages	92,576	28,997	0	0	0
Fringe Benefits	31,685	10,940	0	0	0
Indirect Costs	20,954	6,611	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	1,101	(4,578)	0	0	0
Travel and Transportation	20,752	5,682	0	0	0
Space Cost	8,238	3,636	0	0	0
Telephone and Utilities	2	25	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	564	196	0	0	0
Supplies	4,641	1,999	0	0	0
Food	0	0	0	0	0
Equipment and Facilities	0	687	0	0	0
Advertising/Promotion	6,265	972	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	3,547	785	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	500	0	0	0	0
Training	4,842	0	0	0	0
Fees, Licenses and Dues	3,191	254	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>198,858</u>	<u>56,206</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	(56,415)	(56,046)	30	58,240	89
Transfers In (Out)	325,333	(325,333)	0	(1,616)	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, 2015	<u>0</u>	<u>381,379</u>	<u>17,713</u>	<u>2,116,517</u>	<u>53,054</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ 268,918</u>	<u>\$ 0</u>	<u>\$ 17,743</u>	<u>\$ 2,173,141</u>	<u>\$ 53,143</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, 2016

	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	140,886	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	1,210	0	528	39
Total Revenues	<u>7,560</u>	<u>142,096</u>	<u>0</u>	<u>528</u>	<u>12,039</u>
EXPENSES					
Salaries and Wages	0	82,924	0	0	0
Fringe Benefits	0	28,996	0	0	0
Indirect Costs	0	16,478	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	53	0	0	1,250
Travel and Transportation	0	(457)	0	0	0
Space Cost	0	2,958	0	0	0
Telephone and Utilities	2,551	244	2,707	0	4,010
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	10	0	0	0
Supplies	86	2,335	0	0	568
Food	0	80	0	0	0
Equipment and Facilities	65	(1,795)	0	0	(174)
Advertising/Promotion	0	3,384	0	0	0
Insurance	1,221	0	1,115	0	1,984
Printing and Publications	0	66	0	0	0
Repairs and Maintenance	240	471	722	0	4,407
Other	0	(3,491)	0	1,785	0
Training	0	0	0	0	0
Fees, Licenses and Dues	2,821	13,237	0	0	634
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>6,984</u>	<u>145,493</u>	<u>4,544</u>	<u>1,785</u>	<u>12,679</u>
Excess Revenues Over (Under) Expenses	576	(3,397)	(4,544)	(1,257)	(640)
Transfers In (Out)	0	682	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, 2015	<u>(91,417)</u>	<u>770,803</u>	<u>(4,843)</u>	<u>774,558</u>	<u>1,075</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ (90,841)</u>	<u>\$ 768,088</u>	<u>\$ (9,387)</u>	<u>\$ 773,301</u>	<u>\$ 435</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, 2016

	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	357,336	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	5,616	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	43	1,638	77	0	66
Total Revenues	<u>43</u>	<u>364,590</u>	<u>77</u>	<u>8,208</u>	<u>66</u>
EXPENSES					
Salaries and Wages	0	34,386	0	0	0
Fringe Benefits	0	11,101	0	0	0
Indirect Costs	0	7,833	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	0	(384)	0	0	0
Space Cost	0	0	0	0	0
Telephone and Utilities	0	62,244	0	8,566	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	92	0	0	0
Supplies	0	4,516	0	91	0
Food	0	0	0	0	0
Equipment and Facilities	0	17,423	0	0	0
Advertising/Promotion	0	2,198	0	0	0
Insurance	0	21,417	0	1,589	3
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	88,781	0	7,024	0
Other	0	0	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	5,924	0	2	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>255,531</u>	<u>0</u>	<u>17,272</u>	<u>3</u>
Excess Revenues Over (Under) Expenses	43	109,059	77	(9,064)	63
Transfers In (Out)	7,200	(31,808)	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	17,408	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, 2015	<u>80,808</u>	<u>(275,986)</u>	<u>41,869</u>	<u>(92)</u>	<u>(35,606)</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ 88,051</u>	<u>\$ (181,327)</u>	<u>\$ 49,146</u>	<u>\$ (9,156)</u>	<u>\$ (35,543)</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, 2016

	Local				Total
	970 Idabel Office Building Fund	980 Federal Building Fund	990 Housing Expansion	995 HOC Building Fund	
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	13,200	116,150	0	28,320	542,774
Federal Grants and Loans	0	0	0	0	3,011,845
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	173,330
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	72,407
Interest and Dividends	19	63	0	26	27,603
Total Revenues	<u>13,219</u>	<u>116,213</u>	<u>0</u>	<u>28,346</u>	<u>3,827,959</u>
EXPENSES					
Salaries and Wages	0	0	30,853	0	1,470,968
Fringe Benefits	0	0	10,062	0	474,027
Indirect Costs	0	0	7,028	0	335,317
Stipends	0	0	0	0	0
Consultant/Contractual	3,225	38,295	0	5,879	58,260
Travel and Transportation	0	0	0	0	328,755
Space Cost	0	0	1,584	0	47,896
Telephone and Utilities	5,630	22,980	459	9,196	138,062
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	4,388
Supplies	88	1,810	0	1,482	86,497
Food	0	0	0	0	80
Equipment and Facilities	(2,707)	12,652	0	0	142,785
Advertising/Promotion	0	0	0	0	15,347
Insurance	2,564	12,043	0	7,755	59,847
Printing and Publications	0	0	0	(5)	5,171
Repairs and Maintenance	2,928	13,785	0	10,139	132,859
Other	0	0	0	0	99,590
Training	0	0	0	0	13,023
Fees, Licenses and Dues	157	1,282	0	419	49,278
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	72,407
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>11,885</u>	<u>102,847</u>	<u>49,986</u>	<u>34,865</u>	<u>3,534,557</u>
Excess Revenues Over (Under) Expenses	1,334	13,366	(49,986)	(6,519)	293,402
Transfers In (Out)	934	0	0	0	(121,784)
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	121,784
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
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>
NET ASSETS, DECEMBER 31, 2016	<u>\$ (82,593)</u>	<u>\$ 25,721</u>	<u>\$ (91,805)</u>	<u>\$ 14,051</u>	<u>\$ 4,990,480</u>

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, 2016

	561 FEMA Phase 33 Choctaw County	562 FEMA Phase 33 Pushmataha County	Total
<u>REVENUES</u>			
Contributions	\$ 0	\$ 0	\$ 0
Rental	0	0	0
Federal Grants and Loans	7,133	5,865	12,998
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>7,133</u>	<u>5,865</u>	<u>12,998</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	7,133	5,748	12,881
Match Expense	0	0	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	<u>7,133</u>	<u>5,748</u>	<u>12,881</u>
Excess Revenues Over (Under) Expenses	0	117	117
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, 2015	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ 0</u>	<u>\$ 117</u>	<u>\$ 117</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, 2016

	400 RSVP 15-16	401 RSVP 16-17	410 OAVP 15-16 16000145	940 Local Funds	Total
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	12,419	44,850	0	0	57,269
State Grants	0	0	13,749	0	13,749
Program Fees and Contracts	0	0	0	28,177	28,177
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	10,252	6,754	0	0	17,006
Interest and Dividends	0	0	0	79	79
Total Revenues	<u>22,671</u>	<u>51,604</u>	<u>13,749</u>	<u>28,256</u>	<u>116,280</u>
EXPENSES					
Salaries and Wages	7,008	22,869	8,725	16,051	54,653
Fringe Benefits	2,588	8,301	1,493	3,447	15,829
Indirect Costs	1,598	5,208	1,989	3,656	12,451
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	611	2,925	1,537	1,037	6,110
Space Cost	475	2,376	0	323	3,174
Telephone and Utilities	355	1,326	0	38	1,719
Rehabilitation/Renovation	0	0	0	0	0
Postage	103	49	0	86	238
Supplies	146	395	0	180	721
Food	0	0	0	345	345
Equipment and Facilities	3,000	0	0	284	3,284
Advertising/Promotion	0	0	0	0	0
Insurance	0	750	0	670	1,420
Printing and Publications	(329)	127	0	379	177
Repairs and Maintenance	0	0	0	0	0
Other	125	536	0	1,436	2,097
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	1,779	1,779
Direct Services	0	0	0	0	0
Match Expense	10,252	6,754	0	0	17,006
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>25,932</u>	<u>51,616</u>	<u>13,744</u>	<u>29,711</u>	<u>121,003</u>
Excess Revenues Over (Under) Expenses	(3,261)	(12)	5	(1,455)	(4,723)
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, 2015	<u>3,261</u>	<u>0</u>	<u>(5)</u>	<u>49,211</u>	<u>52,467</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ 0</u>	<u>\$ (12)</u>	<u>\$ 0</u>	<u>\$ 47,756</u>	<u>\$ 47,744</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, 2016

	240 Section 5311 Transit 15-16	241 Section 5311 Transit 16-17	245 Section 5309 Transit 15-16	247 Section 5309 Transit 16-17	246 Transit Insurance Settlement	Total
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	653,949	250,983	171,934	128,000	0	1,204,866
State Grants	0	0	0	0	0	0
Program Fees and Contracts	879,884	290,407	0	0	0	1,170,291
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	714	0	714
Interest and Dividends	358	60	0	0	206	624
Total Revenues	<u>1,534,191</u>	<u>541,450</u>	<u>171,934</u>	<u>128,714</u>	<u>206</u>	<u>2,376,495</u>
EXPENSES						
Salaries and Wages	915,009	287,524	0	0	0	1,202,533
Fringe Benefits	301,819	91,858	0	0	0	393,677
Indirect Costs	208,622	65,325	0	0	0	273,947
Stipends	0	0	0	0	0	0
Consultant/Contractual	7,940	1,723	0	0	0	9,663
Travel and Transportation	103,606	31,897	0	0	0	135,503
Space Cost	(7,831)	13,292	0	0	0	5,461
Telephone and Utilities	33,082	10,638	0	0	0	43,720
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	488	18	0	0	0	506
Supplies	11,362	1,441	0	0	0	12,803
Food	0	0	0	0	0	0
Equipment and Facilities	3,960	774	202,275	168,786	0	375,795
Advertising/Promotion	3,680	283	0	0	0	3,963
Insurance	74,204	26,321	0	0	0	100,525
Printing and Publications	2,936	0	0	0	0	2,936
Repairs and Maintenance	65,633	13,233	0	0	0	78,866
Other	12,340	676	0	0	0	13,016
Training	0	0	0	0	0	0
Fees, Licenses and Dues	15,959	2,751	0	0	0	18,710
Direct Services	0	0	0	0	0	0
Match Expense	0	0	0	714	0	714
Bad Debt Expense	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Total Expenses	<u>1,752,809</u>	<u>547,754</u>	<u>202,275</u>	<u>169,500</u>	<u>0</u>	<u>2,672,338</u>
Excess Revenues Over (Under) Expenses	(218,618)	(6,304)	(30,341)	(40,786)	206	(295,843)
Transfers In (Out)	(278,557)	365,323	(222,084)	(121,574)	(166,744)	(423,636)
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	261,275	162,360	0	423,635
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, 2015	<u>497,175</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>187,390</u>	<u>684,565</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ 0</u>	<u>\$ 359,019</u>	<u>\$ 8,850</u>	<u>\$ 0</u>	<u>\$ 20,852</u>	<u>\$ 388,721</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, 2016

	150 SBA RLF #1	160 SBA RLF #2	170 Intermediary Relending Program	280 Clayton State Park 16	281 CED WX Loan Fund
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	0
State Grants	0	0	0	28,515	0
Program Fees and Contracts	324	0	240	25,345	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	3,805	1,122	2,056	3	580
Total Revenues	<u>4,129</u>	<u>1,122</u>	<u>2,296</u>	<u>53,863</u>	<u>580</u>
EXPENSES					
Salaries and Wages	0	0	0	25,860	0
Fringe Benefits	0	0	0	7,107	0
Indirect Costs	0	0	0	5,886	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	0	0	0	300	0
Space Cost	0	0	0	0	0
Telephone and Utilities	0	0	0	11,954	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	51	0
Supplies	0	0	0	1,449	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	1,996	0
Other	0	0	0	494	0
Training	0	0	0	0	0
Fees, Licenses and Dues	2	0	0	1,097	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	(7,113)	5,021	74,350	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	718	133	1,379	0	0
Total Expenses	<u>(6,393)</u>	<u>5,154</u>	<u>75,729</u>	<u>56,194</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	10,522	(4,032)	(73,433)	(2,331)	580
Transfers In (Out)	0	0	0	9,440	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, 2015	<u>31,644</u>	<u>8,373</u>	<u>154,880</u>	<u>0</u>	<u>19,982</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ 42,166</u>	<u>\$ 4,341</u>	<u>\$ 81,447</u>	<u>\$ 7,109</u>	<u>\$ 20,562</u>

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, 2016

	290 RG/C State Parks	315 Loan Fund KEDDO Econ Dev	470 15-16 SBA Tech Assist	471 16-17 SBA Tech Assist	480 Raymond Gary State Park 16
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	7,342	8,007	0
State Grants	66,755	0	0	0	30,463
Program Fees and Contracts	69,013	50	0	0	45,043
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	7,427	0
Interest and Dividends	33	11,520	0	0	26
Total Revenues	<u>135,801</u>	<u>11,570</u>	<u>7,342</u>	<u>15,434</u>	<u>75,532</u>
EXPENSES					
Salaries and Wages	61,306	0	4,202	3,941	35,718
Fringe Benefits	18,917	0	1,572	1,482	11,422
Indirect Costs	13,978	0	958	895	8,130
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	844	0	610	508	585
Space Cost	0	0	0	470	0
Telephone and Utilities	24,076	0	0	166	11,779
Rehabilitation/Renovation	0	0	0	0	0
Postage	20	0	0	62	0
Supplies	1,111	0	0	117	706
Food	0	0	0	0	0
Equipment and Facilities	1,020	0	0	220	0
Advertising/Promotion	500	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	120	0
Repairs and Maintenance	8,253	0	0	0	2,668
Other	432	0	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	2,647	0	0	30	1,942
Direct Services	0	0	0	0	0
Match Expense	0	0	0	7,427	0
Bad Debt Expense	(40,000)	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>93,104</u>	<u>0</u>	<u>7,342</u>	<u>15,438</u>	<u>72,950</u>
Excess Revenues Over (Under) Expenses	42,697	11,570	0	(4)	2,582
Transfers In (Out)	(44,809)	0	0	0	35,370
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, 2015	<u>2,112</u>	<u>373,006</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ 0</u>	<u>\$ 384,576</u>	<u>\$ 0</u>	<u>\$ (4)</u>	<u>\$ 37,952</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, 2016

	Local					Total
	850	860	932	945	950	
	LD MCIC Misc Oper	USDA RD Intermediary	State Weigh Stations	Park Improvements	HLSP Marina	
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	1,800	0	0	0	369,023	370,823
Federal Grants and Loans	0	0	0	0	0	15,349
State Grants	0	0	0	0	0	125,733
Program Fees and Contracts	0	3,000	0	0	11,553	154,568
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	7,427
Interest and Dividends	0	0	0	192	1,220	20,557
Total Revenues	<u>1,800</u>	<u>3,000</u>	<u>0</u>	<u>192</u>	<u>381,796</u>	<u>694,457</u>
EXPENSES						
Salaries and Wages	0	0	0	0	108,624	239,651
Fringe Benefits	0	0	0	0	37,118	77,618
Indirect Costs	0	0	0	0	24,745	54,592
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	1,500	5,526	0	36,737	43,763
Travel and Transportation	0	0	79	0	3,225	6,151
Space Cost	0	0	0	0	0	470
Telephone and Utilities	2,594	0	0	0	37,116	87,685
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	0	14	147
Supplies	0	0	577	0	10,463	14,423
Food	0	0	0	0	0	0
Equipment and Facilities	0	1,200	0	0	1,664	4,104
Advertising/Promotion	0	0	0	0	604	1,104
Insurance	2,102	0	0	0	94,725	96,827
Printing and Publications	0	0	0	0	0	120
Repairs and Maintenance	97	0	0	0	22,946	35,960
Other	0	0	0	0	85,511	86,437
Training	0	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	6	18,158	23,882
Direct Services	0	0	0	0	0	0
Match Expense	0	0	0	0	0	7,427
Bad Debt Expense	0	0	0	0	40,000	72,258
Depreciation and Amortization	0	0	0	0	0	0
Interest	0	0	0	0	0	2,230
Total Expenses	<u>4,793</u>	<u>2,700</u>	<u>6,182</u>	<u>6</u>	<u>521,650</u>	<u>854,849</u>
Excess Revenues Over (Under) Expenses	(2,993)	300	(6,182)	186	(139,854)	(160,392)
Transfers In (Out)	0	0	0	0	0	1
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, 2015	<u>(139,243)</u>	<u>(500)</u>	<u>6,182</u>	<u>114,628</u>	<u>845,525</u>	<u>1,416,589</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ (142,236)</u>	<u>\$ (200)</u>	<u>\$ 0</u>	<u>\$ 114,814</u>	<u>\$ 705,671</u>	<u>\$ 1,256,198</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, 2016

	101 15 Indirect Cost	102 16 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	1,517,302	0
Miscellaneous	0	0	81,805
Match Revenues	0	0	0
Interest and Dividends	0	65	1,953
Total Revenues	0	1,517,367	83,758
<u>EXPENSES</u>			
Salaries and Wages	0	949,900	24,843
Fringe Benefits	0	328,176	2,283
Indirect Costs	0	0	480
Stipends	0	0	0
Consultant/Contractual	0	62,008	24,326
Travel and Transportation	0	68,492	2,015
Space Cost	0	32,972	0
Telephone and Utilities	0	8,789	337
Rehabilitation/Renovation	0	0	0
Postage	0	6,880	0
Supplies	0	16,767	423
Food	0	0	12,639
Equipment and Facilities	0	28,686	0
Advertising/Promotion	0	822	4,487
Insurance	0	22,318	1,169
Printing and Publications	0	7,503	300
Repairs and Maintenance	0	0	15
Other	0	0	19,374
Training	0	3,098	0
Fees, Licenses and Dues	0	4,836	54,504
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	0	1,541,247	147,195
Excess Revenues Over (Under) Expenses	0	(23,880)	(63,437)
Transfers In (Out)	(11,408)	11,408	(6,182)
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, 2015	11,408	0	1,286,371
NET ASSETS, DECEMBER 31, 2016	\$ 0	\$ (12,472)	\$ 1,216,752

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, 2016

	905 Plant Fund	999 Fringe Benefit Pool	Total
<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	1,843,821	3,361,123
Miscellaneous	0	0	81,805
Match Revenues	0	0	0
Interest and Dividends	0	1,265	3,283
Total Revenues	0	1,845,086	3,446,211
<u>EXPENSES</u>			
Salaries and Wages	0	52,081	1,026,824
Fringe Benefits	0	17,259	347,718
Indirect Costs	0	11,596	12,076
Stipends	0	0	0
Consultant/Contractual	0	0	86,334
Travel and Transportation	0	0	70,507
Space Cost	0	0	32,972
Telephone and Utilities	0	0	9,126
Rehabilitation/Renovation	0	0	0
Postage	0	0	6,880
Supplies	0	0	17,190
Food	0	0	12,639
Equipment and Facilities	0	0	28,686
Advertising/Promotion	0	0	5,309
Insurance	0	1,380,360	1,403,847
Printing and Publications	0	0	7,803
Repairs and Maintenance	0	0	15
Other	0	140,897	160,271
Training	0	0	3,098
Fees, Licenses and Dues	0	0	59,340
Direct Services	0	0	0
Match Expense	0	0	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	388,384	0	388,384
Interest	0	0	0
Total Expenses	388,384	1,602,193	3,679,019
Excess Revenues Over (Under) Expenses	(388,384)	242,893	(232,808)
Transfers In (Out)	691,150	0	684,968
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	(52,334)	0	(52,334)
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2015	5,637,056	171,716	7,106,551
NET ASSETS, DECEMBER 31, 2016	\$ 5,887,488	\$ 414,609	\$ 7,506,377

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, 2016

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	\$	14,517,555	
Less Unacceptable Assets		<u>0</u>	
Adjusted Net Worth for HUD Requirement Purposes	\$	<u>14,517,555</u>	
Adjusted Net Worth ABOVE Amount Required	\$	<u>14,467,555</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.: 06CH7099/03

For the Period December 1, 2015 through November 30, 2016

	222 <u>Head Start</u>	322 Early <u>Head Start</u>	<u>Total</u>
<u>REVENUES</u>			
In-Kind	\$ 940,747	\$ 138,816	\$ 1,079,563
TOTAL REVENUES	\$ 940,747	\$ 138,816	\$ 1,079,563
<u>EXPENSES</u>			
In Center Salaries	\$ 62,372	\$ 73,327	\$ 135,699
In Center Fringe	14,629	20,477	35,106
Indirect Cost	0	12,999	
Dues/Fees	0	550	550
Pupil Transportation	621,819	0	621,819
Professional Services	18,233	1,337	19,570
Local Travel	0	3,844	3,844
Out of Area Travel	0	2,116	2,116
Space Cost/Rent	198,612	23,982	222,594
Classroom Supplies	1,417	184	1,601
Insurance	0	0	0
Maintenance and Repairs	0	0	0
Recruitment/Advertising	1,000	0	1,000
Training/T&TA	0	0	0
Telephone/Utilities	22,665	0	22,665
Transition Activities	0	0	0
Nutrition Support	0	0	0
TOTAL EXPENSES	\$ 940,747	\$ 138,816	\$ 1,079,563

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF IN-KIND
EARLY HEAD START CHILD CARE PARTNERSHIP
Contract No.: 06HP0017/01

For the Period February 1, 2015 through July 31, 2016

	460 Early Head Start Child Care	271 Early Head Start Child Care Start Up	Total
<u>REVENUES</u>			
In-Kind	\$ 146,623	\$ 27,600	\$ 174,223
TOTAL REVENUES	\$ 146,623	\$ 27,600	\$ 174,223
<u>EXPENSES</u>			
In Center Salaries	\$ 41,054	\$ 0	\$ 41,054
In Center Fringe	13,928	0	13,928
Indirect Cost	12,268	0	
Dues/Fees	0	0	0
Pupil Transportation	0	0	0
Professional Services	644	0	644
Local Travel	46	0	46
Out of Area Travel	0	0	0
Space Cost/Rent	910	0	910
Classroom Supplies	72,157	27,600	99,757
Insurance	564	0	564
Maintenance and Repairs	1,909	0	1,909
Recruitment/Advertising	512	0	512
Training/T&TA	0	0	0
Telephone/Utilities	2,013	0	2,013
Transition Activities	0	0	0
Nutrition Support	618	0	618
TOTAL EXPENSES	\$ 146,623	\$ 27,600	\$ 174,223

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORWORKS AMERICA FUNDS

December 31, 2016

	700 NWA Housing Counseling	701 NWA Housing Counseling	770 NWA 16 Expendable Grant	771 NWA 15 Expendable Grant
<u>ASSETS</u>				
Current Assets				
Cash	\$ 0	\$ (8,408)	\$ 269,817	\$ 0
Due From Grantors	0	8,408	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>0</u>	<u>0</u>	<u>269,817</u>	<u>0</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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 269,817</u>	<u>\$ 0</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts Payable	\$ 0	\$ 0	\$ 899	\$ 0
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	<u>0</u>	<u>0</u>	<u>899</u>	<u>0</u>
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>899</u>	<u>0</u>
Net Assets				
Unrestricted	0	0	268,918	0
Temporarily Restricted	0	0	0	0
Permanently Restricted	0	0	0	0
Total Net Assets	<u>0</u>	<u>0</u>	<u>268,918</u>	<u>0</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 269,817</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORWORKS AMERICA FUNDS

December 31, 2016

	772 NWA Housing Counseling NonFed	780 NWA Capital Fund	782 NWA Housing Loans Reserve	790 NWA Drug Free Community	Total
ASSETS					
Current Assets					
Cash	\$ 17,743	\$ 460,425	\$ 53,143	\$ 18,786	\$ 811,506
Due From Grantors	0	0	0	0	8,408
Notes Receivable, Current, Net	0	11,230	0	0	11,230
Due From Other Funds	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0
Total Current Assets	<u>17,743</u>	<u>471,655</u>	<u>53,143</u>	<u>18,786</u>	<u>831,144</u>
Non-Current Assets					
Notes Receivable, Net	0	1,663,345	0	0	1,663,345
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>1,701,486</u>	<u>0</u>	<u>0</u>	<u>1,701,486</u>
TOTAL ASSETS	<u>\$ 17,743</u>	<u>\$ 2,173,141</u>	<u>\$ 53,143</u>	<u>\$ 18,786</u>	<u>\$ 2,532,630</u>
LIABILITIES AND NET ASSETS					
Current Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 13	\$ 912
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>13</u>	<u>912</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>13</u>	<u>912</u>
Net Assets					
Unrestricted	17,743	170,603	53,143	18,773	529,180
Temporarily Restricted	0	0	0	0	0
Permanently Restricted	0	2,002,538	0	0	2,002,538
Total Net Assets	<u>17,743</u>	<u>2,173,141</u>	<u>53,143</u>	<u>18,773</u>	<u>2,531,718</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 17,743</u>	<u>\$ 2,173,141</u>	<u>\$ 53,143</u>	<u>\$ 18,786</u>	<u>\$ 2,532,630</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, 2016

	700 NWA Housing Counseling	701 NWA Housing Counseling	770 NWA 16 Expendable Grant	771 NWA 15 Expendable Grant
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	3,698	12,569	142,000	0
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	443	160
Total Revenues	<u>3,698</u>	<u>12,569</u>	<u>142,443</u>	<u>160</u>
EXPENSES				
Salaries and Wages	2,331	7,963	92,576	28,997
Fringe Benefits	835	2,792	31,685	10,940
Indirect Costs	532	1,814	20,954	6,611
Stipends	0	0	0	0
Consultant/Contractual	0	0	1,101	(4,578)
Travel and Transportation	0	0	20,752	5,682
Space Cost	0	0	8,238	3,636
Telephone and Utilities	0	0	2	25
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	564	196
Supplies	0	0	4,641	1,999
Food	0	0	0	0
Equipment and Facilities	0	0	0	687
Advertising/Promotion	0	0	6,265	972
Insurance	0	0	0	0
Printing and Publications	0	0	3,547	785
Repairs and Maintenance	0	0	0	0
Other	0	0	500	0
Training	0	0	4,842	0
Fees, Licenses and Dues	0	0	3,191	254
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>3,698</u>	<u>12,569</u>	<u>198,858</u>	<u>56,206</u>
Excess Revenues Over (Under) Expenses	0	0	(56,415)	(56,046)
Transfers In (Out)	0	0	325,333	(325,333)
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, 2015	<u>0</u>	<u>0</u>	<u>0</u>	<u>381,379</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 268,918</u>	<u>\$ 0</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, 2016

	772 NWA Housing Counseling NonFed	780 NWA Capital Fund	782 NWA Hsg Loans Reserve	790 NWA Drug Free Community	Total
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	40,000	0	17,500	215,767
State Grants	0	0	0	0	0
Program Fees and Contracts	0	115	0	0	115
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	30	18,125	89	30	18,877
Total Revenues	<u>30</u>	<u>58,240</u>	<u>89</u>	<u>17,530</u>	<u>218,492</u>
EXPENSES					
Salaries and Wages	0	0	0	0	131,867
Fringe Benefits	0	0	0	0	46,252
Indirect Costs	0	0	0	0	29,911
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	(3,477)
Travel and Transportation	0	0	0	2,333	28,767
Space Cost	0	0	0	0	11,874
Telephone and Utilities	0	0	0	0	27
Rehabilitation/Renovation	0	0	0	0	0
Office Supplies and Postage	0	0	0	0	760
Supplies	0	0	0	123	6,763
Food	0	0	0	1,232	1,232
Equipment and Facilities	0	0	0	25	712
Advertising/Promotion	0	0	0	105	7,342
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	4,332
Repairs and Maintenance	0	0	0	337	337
Other	0	0	0	0	500
Training	0	0	0	0	4,842
Fees, Licenses and Dues	0	0	0	0	3,445
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>4,155</u>	<u>259,219</u>
Excess Revenues Over (Under) Expenses	30	58,240	89	13,375	(40,727)
Transfers In (Out)	0	(1,616)	0	0	(1,616)
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, 2015	<u>17,713</u>	<u>2,116,517</u>	<u>53,054</u>	<u>5,398</u>	<u>2,574,061</u>
NET ASSETS, DECEMBER 31, 2016	<u>\$ 17,743</u>	<u>\$ 2,173,141</u>	<u>\$ 53,143</u>	<u>\$ 18,773</u>	<u>\$ 2,531,718</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
LITTLE DIXIE RENTAL APARTMENTS

December 31, 2016

	<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	\$ 88,051	\$ 49,146	\$ 1,036,707	\$ 1,173,904
Due From Grantors	0	0	0	0
Other Receivables	0	0	253	253
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>88,051</u>	<u>49,146</u>	<u>1,036,960</u>	<u>1,174,157</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>\$ 88,051</u>	<u>\$ 49,146</u>	<u>\$ 1,036,960</u>	<u>\$ 1,174,157</u>
 <u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts Payable	\$ 0	\$ 0	\$ 4,115	\$ 4,115
Accrued Expenses	0	0	0	0
Deposits Subject to Refund	0	0	23,651	23,651
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>102,766</u>	<u>102,766</u>
Long-Term Liabilities				
Other Payable	0	0	0	0
Notes Payable	0	0	1,115,521	1,115,521
Less: Current Portion Notes Payable	0	0	0	0
Total Long-Term Liabilities	<u>0</u>	<u>0</u>	<u>1,115,521</u>	<u>1,115,521</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>1,218,287</u>	<u>1,218,287</u>
Net Assets				
Unrestricted	88,051	49,146	(181,327)	(44,130)
Temporarily Restricted	0	0	0	0
Permanently Restricted	0	0	0	0
Total Net Assets	<u>88,051</u>	<u>49,146</u>	<u>(181,327)</u>	<u>(44,130)</u>
 TOTAL LIABILITIES AND NET ASSETS	<u>\$ 88,051</u>	<u>\$ 49,146</u>	<u>\$ 1,036,960</u>	<u>\$ 1,174,157</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, 2016

	935 Terry Hill Apts Reserve	937 LD Apts Reserve	936 Rental Apartments	Total
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	357,336	357,336
Federal Grants and Loans	0	0	0	0
State Grants	0	0	0	0
Program Fees and Contracts	0	0	5,616	5,616
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Interest and Dividends	43	77	1,638	1,758
Total Revenues	43	77	364,590	364,710
EXPENSES				
Salaries and Wages	0	0	34,386	34,386
Fringe Benefits	0	0	11,101	11,101
Indirect Costs	0	0	7,833	7,833
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	0	0	(384)	(384)
Space Cost	0	0	0	0
Telephone and Utilities	0	0	62,244	62,244
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	92	92
Supplies	0	0	4,516	4,516
Food	0	0	0	0
Equipment and Facilities	0	0	17,423	17,423
Advertising/Promotion	0	0	2,198	2,198
Insurance	0	0	21,417	21,417
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	0	88,781	88,781
Other	0	0	0	0
Training	0	0	0	0
Fees, Licenses and Dues	0	0	5,924	5,924
Direct Services	0	0	0	0
Match Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	0	0	255,531	255,531
Excess Revenues Over (Under) Expenses	43	77	109,059	109,179
Transfers In (Out)	7,200	7,200	(31,808)	(17,408)
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	17,408	17,408
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2015	80,808	41,869	(275,986)	(153,309)
NET ASSETS, DECEMBER 31, 2016	\$ 88,051	\$ 49,146	\$ (181,327)	\$ (44,130)

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS

December 31, 2016

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, 2016

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>
10.558	Child and Adult Care Food Program
20.509	Section 5311- Public Transportation for Nonurbanized Areas
14.239	HOME Investment Partnership Program

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported.