

***Little Dixie Community Action Agency, Inc.***

***Hugo, Oklahoma***

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

***For the Years Ended December 31, 2018 and 2017***

***SAUNDERS & ASSOCIATES, PLLC***  
***Certified Public Accountants***

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LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

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# *Saunders & Associates, PLLC*

## *Certified Public Accountants*

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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, 2018 and 2017, 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 audit. We conducted our audit 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 Little Dixie Community Action Agency, Inc.'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 Little Dixie Community Action Agency, Inc.'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, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

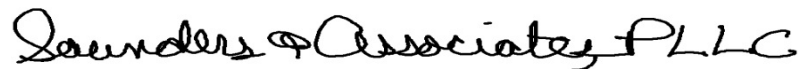
**Other Matters**

*Other Information*

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

**Other Reporting Required By Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2019 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 17, 2019

## FINANCIAL STATEMENTS

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION

December 31, 2018 and December 31, 2017

	2018		
	Without Donor Restrictions	With Donor Restrictions	2018 Total
<u>ASSETS</u>			
Current Assets			
Cash	\$ 8,036,394	\$ 970,532	\$ 9,006,926
Due From Grantors	35,555	925,758	961,313
Other Receivables	68,112	260,755	328,867
Notes Receivable, Current, Net	0	74,716	74,716
Due From (To) Other Funds	0	0	0
Prepaid Expenses	8,140	0	8,140
Total Current Assets	8,148,201	2,231,761	10,379,962
Non-Current Assets			
Notes Receivable, Net	7,399	1,658,189	1,665,588
Property Held For Sale	413,438	162,847	576,285
Property and Equipment	12,552,311	0	12,552,311
Less: Accumulated Depreciation	(6,923,999)	0	(6,923,999)
Total Non-Current Assets	6,049,149	1,821,036	7,870,185
 TOTAL ASSETS	 \$ 14,197,350	 \$ 4,052,797	 \$ 18,250,147
<u>LIABILITIES AND NET ASSETS</u>			
Current Liabilities			
Accounts Payable	\$ 61,607	\$ 171,810	\$ 233,417
Accrued Expenses	377,519	0	377,519
Deposits Subject to Refund	25,826	0	25,826
Insurance and Taxes Payable	0	0	0
Escrow Payables	0	66	66
Deferred Revenue	0	0	0
Notes Payable - Current Portion	0	35,468	35,468
Total Current Liabilities	464,952	207,344	672,296
Long-Term Liabilities			
Other Payable	0	0	0
Notes Payable	1,207,237	159,227	1,366,464
Less: Current Portion Notes Payable	0	(35,468)	(35,468)
Total Long-Term Liabilities	1,207,237	123,759	1,330,996
Total Liabilities	1,672,189	331,103	2,003,292
Net Assets			
Without Donor Restrictions	12,525,161	0	12,525,161
With Donor Restrictions	0	3,721,694	3,721,694
Total Net Assets	12,525,161	3,721,694	16,246,855
 TOTAL LIABILITIES AND NET ASSETS	 \$ 14,197,350	 \$ 4,052,797	 \$ 18,250,147

\* 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, 2018 and December 31, 2017

	2017		
	Without Donor Restrictions	With Donor Restrictions	2017 Total
<u>ASSETS</u>			
Current Assets			
Cash	\$ 7,096,604	\$ 1,027,535	\$ 8,124,139
Due From Grantors	16,810	812,315	829,125
Other Receivables	25,954	262,245	288,199
Notes Receivable, Current, Net	0	74,140	74,140
Due From (To) Other Funds	0	0	0
Prepaid Expenses	0	0	0
Total Current Assets	7,139,368	2,176,235	9,315,603
Non-Current Assets			
Notes Receivable, Net	0	1,657,885	1,657,885
Property Held For Sale	389,957	215,739	605,696
Property and Equipment	12,604,996	0	12,604,996
Less: Accumulated Depreciation	(7,040,461)	0	(7,040,461)
Total Non-Current Assets	5,954,492	1,873,624	7,828,116
 TOTAL ASSETS	 \$ 13,093,860	 \$ 4,049,859	 \$ 17,143,719
<u>LIABILITIES AND NET ASSETS</u>			
Current Liabilities			
Accounts Payable	\$ 99,717	\$ 165,220	\$ 264,937
Accrued Expenses	372,079	0	372,079
Deposits Subject to Refund	24,376	0	24,376
Insurance and Taxes Payable	0	0	0
Escrow Payables	0	(452)	(452)
Deferred Revenue	0	0	0
Notes Payable - Current Portion	0	46,857	46,857
Total Current Liabilities	496,172	211,625	707,797
Long-Term Liabilities			
Other Payable	0	0	0
Notes Payable	1,082,237	206,338	1,288,575
Less: Current Portion Notes Payable	0	(46,857)	(46,857)
Total Long-Term Liabilities	1,082,237	159,481	1,241,718
Total Liabilities	1,578,409	371,106	1,949,515
Net Assets			
Without Donor Restrictions	11,515,451	0	11,515,451
With Donor Restrictions	0	3,678,753	3,678,753
Total Net Assets	11,515,451	3,678,753	15,194,204
 TOTAL LIABILITIES AND NET ASSETS	 \$ 13,093,860	 \$ 4,049,859	 \$ 17,143,719

\* 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, 2018 and December 31, 2017

	2018		
	Without Donor Restrictions	With Donor Restrictions	2018 Total
<u>REVENUES</u>			
Contributions	\$ 52,657	\$ 62,500	\$ 115,157
Rental	573,373	7,560	580,933
Federal Grants and Loans	415,386	13,354,831	13,770,217
State Grants	0	460,413	460,413
Program Fees and Contracts	1,903,429	1,488,258	3,391,687
Recoveries from Programs	3,046,892	0	3,046,892
Miscellaneous	2,376	24,005	26,381
Match Revenues	8,320	1,332,953	1,341,273
Interest and Dividends	94,216	37,602	131,818
Net Assets Released from Restrictions:			
Satisfaction of Program Restrictions	15,791,033	(15,791,033)	0
Satisfaction of Property & Equipment Acquisition Restrictions	334,592	(334,592)	0
Total Revenues	<u>22,222,274</u>	<u>642,497</u>	<u>22,864,771</u>
<u>EXPENSES</u>			
Program Services			
Early Childhood	10,222,310	0	10,222,310
Community Services	2,542,806	0	2,542,806
Housing	3,185,209	0	3,185,209
Transportation	1,993,486	0	1,993,486
Economic Development	745,140	0	745,140
Supportive Services			
General Operating	3,525,867	0	3,525,867
Total Expenses	<u>22,214,818</u>	<u>0</u>	<u>22,214,818</u>
Change in Net Assets	7,456	642,497	649,953
Prior Period Adjustment	0	0	0
Interfund Transfers	1,021,447	(1,021,447)	0
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	27,297	383,266	410,563
Gain (Loss) on Disposition of Assets	(46,490)	38,625	(7,865)
Net Assets, December 31, 2017	<u>11,515,451</u>	<u>3,678,753</u>	<u>15,194,204</u>
NET ASSETS, DECEMBER 31, 2018	<u>\$ 12,525,161</u>	<u>\$ 3,721,694</u>	<u>\$ 16,246,855</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, 2018 and December 31, 2017

	2017		2017 Total
	Without Donor Restrictions	With Donor Restrictions	
<u>REVENUES</u>			
Contributions	\$ 39,163	\$ 26,500	\$ 65,663
Rental	550,432	7,560	557,992
Federal Grants and Loans	351,086	13,961,631	14,312,717
State Grants	0	466,675	466,675
Program Fees and Contracts	1,812,481	1,504,374	3,316,855
Recoveries from Programs	3,163,928	0	3,163,928
Miscellaneous	6,611	1,500	8,111
Match Revenues	0	1,628,242	1,628,242
Interest and Dividends	64,251	32,078	96,329
Net Assets Released from Restrictions:			
Satisfaction of Program Restrictions	16,973,998	(16,973,998)	0
Satisfaction of Property & Equipment Acquisition Restrictions	161,289	(161,289)	0
Total Revenues	<u>23,123,239</u>	<u>493,273</u>	<u>23,616,512</u>
<u>EXPENSES</u>			
Program Services			
Early Childhood	10,446,302	0	10,446,302
Community Services	3,047,766	0	3,047,766
Housing	3,206,585	0	3,206,585
Transportation	2,083,849	0	2,083,849
Economic Development	811,322	0	811,322
Supportive Services			
General Operating	3,561,963	0	3,561,963
Total Expenses	<u>23,157,787</u>	<u>0</u>	<u>23,157,787</u>
Change in Net Assets	(34,548)	493,273	458,725
Prior Period Adjustment	0	0	0
Interfund Transfers	1,622,384	(1,622,384)	0
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	82,247	177,797	260,044
Gain (Loss) on Disposition of Assets	(206,520)	164,400	(42,120)
Net Assets, December 31, 2016	<u>10,051,888</u>	<u>4,465,667</u>	<u>14,517,555</u>
NET ASSETS, DECEMBER 31, 2017	<u>\$ 11,515,451</u>	<u>\$ 3,678,753</u>	<u>\$ 15,194,204</u>

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2018 and December 31, 2017

<u>EXPENSES</u>	2018		
	Early Childhood	Community Services	Housing
Salaries and Wages	\$ 3,248,079	\$ 874,825	\$ 1,390,013
Fringe Benefits	922,238	273,188	392,643
Indirect Costs	746,699	202,118	319,259
Stipends	36,118	80,773	0
Consultant/Contractual	831,553	210,760	52,132
Travel and Transportation	130,855	94,293	259,873
Space Cost	184,520	32,910	43,720
Telephone and Utilities	140,925	27,199	135,647
Rehabilitation/Renovation	0	0	0
Postage	2,479	1,696	3,318
Supplies	508,540	284,136	105,208
Food	1,296,288	13,413	284
Equipment and Facilities	329,929	52,488	64,562
Advertising/Promotion	4,292	82,375	25,516
Insurance	61,350	2,759	67,608
Printing and Publications	17,282	15,509	2,031
Repairs and Maintenance	38,369	0	169,267
Other	587,622	92,318	59,418
Training	2,153	4,652	37,836
Fees, Licenses and Dues	21,885	16,595	30,660
Direct Services	0	18,461	0
Match Expense	1,111,134	162,338	26,214
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 10,222,310</b>	<b>\$ 2,542,806</b>	<b>\$ 3,185,209</b>

\* 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, 2018 and December 31, 2017

	2018			2018 Total
	Trans- portation	Economic Development	General Operating	
<u>EXPENSES</u>				
Salaries and Wages	\$ 854,031	\$ 283,482	\$ 969,691	\$ 7,620,121
Fringe Benefits	230,628	84,386	295,635	2,198,718
Indirect Costs	196,427	65,201	7,616	1,537,320
Stipends	0	0	0	116,891
Consultant/Contractual	10,178	42,447	111,273	1,258,343
Travel and Transportation	147,263	12,848	59,115	704,247
Space Cost	21,808	1,027	31,273	315,258
Telephone and Utilities	58,204	105,897	19,899	487,771
Rehabilitation/Renovation	0	0	0	0
Postage	199	345	6,693	14,730
Supplies	8,947	10,483	22,612	939,926
Food	0	667	15,253	1,325,905
Equipment and Facilities	242,768	4,942	29,871	724,560
Advertising/Promotion	2,724	1,818	12,246	128,971
Insurance	96,890	60,743	1,432,143	1,721,493
Printing and Publications	0	1,521	1,141	37,484
Repairs and Maintenance	61,368	23,375	971	293,350
Other	3,813	21,395	199,923	964,489
Training	0	0	2,897	47,538
Fees, Licenses and Dues	22,357	21,550	7,319	120,366
Direct Services	0	0	0	18,461
Match Expense	35,881	5,706	0	1,341,273
Bad Debt Expense	0	(3,106)	0	(3,106)
Depreciation and Amortization	0	0	300,296	300,296
Interest	0	413	0	413
<b>TOTAL EXPENSES</b>	<b>\$ 1,993,486</b>	<b>\$ 745,140</b>	<b>\$ 3,525,867</b>	<b>\$ 22,214,818</b>

\* 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, 2018 and December 31, 2017

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

\* 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, 2018 and December 31, 2017

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

\* 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, 2018 and December 31, 2017

		2018
<u>CASH FLOWS PROVIDED (USED) OPERATING ACTIVITIES</u>		
Change in Net Assets		\$ 649,953
Adjustment for Items Not Affecting Cash:		
Depreciation	\$ 300,296	
(Increase) Decrease in Other Receivables	(40,668)	
(Increase) Decrease in Notes Receivable	(8,279)	
(Increase) Decrease in Prepaid Expenses	(8,140)	
(Increase) Decrease in Due From Grantors	(132,188)	
Increase (Decrease) in Escrow Payables	518	
Increase (Decrease) in Accounts Payable	(31,520)	
Increase (Decrease) in Accrued Expenses	5,440	
Increase (Decrease) in Other Payables	0	
Increase (Decrease) in Deposits Subject to Refund	1,450	
Increase (Decrease) in Deferred Revenue	0	
Increase (Decrease) in Insurance/Taxes Payable	0	
Capitalized Notes Receivable	0	
Capitalized Fixed Assets	410,563	
Gain (Loss) on Disposition of Assets	(7,865)	
Returned to Grantor	0	
Amount Provided by Grantor	0	
Prior Period Adjustment	0	
Cash Provided (Used) by Operating Activities		489,607
		1,139,560
<u>CASH PROVIDED (USED) BY INVESTING ACTIVITIES</u>		
Decrease in Property Held for Sale	29,411	
(Acquisitions)/Dispositions of Property and Equipment	(364,073)	
Cash Provided (Used) by Investing Activities		(334,662)
<u>CASH PROVIDED (USED) BY FINANCING ACTIVITIES</u>		
Acquisition/(Reduction) of Debt	77,889	
Cash Provided (Used) by Financing Activities		77,889
Increase (Decrease) in Cash		882,787
Cash, December 31, 2017		8,124,139
CASH, DECEMBER 31, 2018		\$ 9,006,926

\* 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, 2018 and December 31, 2017

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

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



LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2018 and 2017

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 two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. 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:

Net Assets with Donor Restrictions – Net assets subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

Net Assets without Donor Restrictions – Net assets not subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

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 in perpetuity. 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, 2018 and 2017

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Recognition of Donor Restrictions – Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events specified by donors.

	<u>2018</u>	<u>2017</u>
Purpose Restrictions Accomplished:		
Early Childhood Program Operations	\$ 9,003,675	\$ 9,305,914
Community Services Program Operations	2,469,925	2,976,721
Housing Program Operations	2,292,857	2,328,446
Transportation Program Operations	1,754,279	2,020,959
Economic Development Program Operations	<u>270,297</u>	<u>298,859</u>
	<u>15,791,033</u>	<u>16,930,899</u>
Property/Equipment Acquisitions:		
Early Childhood Program	95,385	141,498
Transportation Program	<u>239,207</u>	<u>62,890</u>
	<u>334,592</u>	<u>204,388</u>
Total Restrictions Released	<u>\$ 16,125,625</u>	<u>\$ 17,135,287</u>

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 8).

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 2018 or 2017.

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 2018 and 2017.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2018 and 2017

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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.

New Accounting Pronouncement - On August 18, 2016, the FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities*. LDCAA has adjusted the presentation of its financial statements accordingly. The new standards change the following aspects of LDCAA's financial statements:

- The temporarily restricted and permanently restricted net assets classes have been combined into a single net asset class called net assets with donor restrictions.
- The unrestricted net asset class has been renamed net assets without donor restrictions.
- The financial statements include a new disclosure about liquidity and availability of resources (Note 3).

The changes have the following effect on net assets:

At December 31, 2017:

<u>Net Asset Class</u>	<u>As Originally Presented</u>	<u>After Adoption of ASU 2016-14</u>
Unrestricted Net Assets	\$ 11,515,451	\$ 0
Temporarily Restricted Net Assets	2,276,976	0
Permanently Restricted Net Assets	1,401,777	0
Net Assets Without Donor Restrictions	0	11,515,451
Net Assets With Donor Restrictions	<u>0</u>	<u>3,678,753</u>
Total Net Assets	<u>\$ 15,194,204</u>	<u>\$ 15,194,204</u>

At December 31, 2016:

<u>Net Asset Class</u>	<u>As Originally Presented</u>	<u>After Adoption of ASU 2016-14</u>
Unrestricted Net Assets	\$ 10,051,888	\$ 0
Temporarily Restricted Net Assets	2,463,129	0
Permanently Restricted Net Assets	2,002,538	0
Net Assets Without Donor Restrictions	0	10,051,888
Net Assets With Donor Restrictions	<u>0</u>	<u>4,465,667</u>
Total Net Assets	<u>\$ 14,517,555</u>	<u>\$ 14,517,555</u>

In addition, LDCAA has retrospectively applied this standard to the financial statements as of and for the year ended December 31, 2017.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2018 and 2017

**NOTE 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following reflects LDCAA's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date. Donor-restricted resources are available to support general expenditures to the extent that restrictions on those resources will be met by conducting the normal activities of LDCAA's programs in the coming year.

	<u>2018</u>	<u>2017</u>
Financial Assets at year-end	\$ 12,037,410	\$ 10,973,488
Less those unavailable for general expenditures within one year, due to Contractual or Donor-Imposed Restrictions:		
Restricted for Deposits/Escrow	( 25,892)	( 23,924)
Notes Receivable due in more than one year	( 1,665,588)	( 1,601,079)
Notes Receivable unavailable, as property in foreclosure	<u>0</u>	<u>( 58,817)</u>
 Financial Assets available to meet cash needs for general expenditures within one year	 <u>\$ 10,345,930</u>	 <u>\$ 9,289,668</u>

**NOTE 4: NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are restricted for the following purposes or periods:

	<u>2018</u>	<u>2017</u>
Subject to Expenditure for Specified Purpose:		
Early Childhood Program Operations	\$ 0	\$( 252,077)
Community Services Program Operations	1,202	( 43,174)
Housing Program Operations	1,275,410	1,675,122
Transportation Program Operations	434,551	327,107
Economic Development Program Operations	591,831	569,998
	<u>2,302,994</u>	<u>2,276,976</u>
Subject to Acquisition of Property/Equipment:		
Early Childhood Program	16,923	0
Community Services Program	0	0
Housing Program	0	0
Transportation Program	0	0
Economic Development Program	0	0
	<u>16,923</u>	<u>0</u>
Invested in Perpetuity:		
Housing Program (NWA Capital Fund - 780)	1,401,777	1,401,777
	<u>\$ 3,721,694</u>	<u>\$ 3,678,753</u>

**NOTE 5: 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, 2018 and 2017 all deposits were fully insured.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2018 and 2017

NOTE 6: NOTES RECEIVABLE

Little Dixie Community Action Agency, Inc.:

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

	Total			
	<u>2018</u>	<u>No. of Loans</u>	<u>2017</u>	<u>No. of Loans</u>
Notes Receivable:				
HOME 96 ReUse (See related Note 21)	\$ 82,309	1	\$ 88,208	1
Intermediary Relending Program	53,274	4	53,747	4
NWA Capital Fund	1,409,176	11	1,354,441	10
SBA	44,644	11	65,350	12
Economic Development	160,794	2	183,307	3
	<u>1,750,197</u>		<u>1,745,053</u>	
Reserve for Doubtful Accounts:				
Intermediary Relending Program	3,196		3,225	
SBA Microloans	6,697		9,803	
Total Reserve for Doubtful Accounts	<u>9,893</u>		<u>13,028</u>	
 NET NOTES RECEIVABLE	 <u>\$ 1,740,304</u>		 <u>\$ 1,732,025</u>	

Interest recognized for the year ended December 31, 2018 was \$32,972 and for December 31, 2017 was \$33,983. 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, 2018:

	<u>Current</u>	<u>No. Loans</u>	<u>%</u>	<u>Non-Current</u>	<u>No. Loans</u>	<u>%</u>
Intermediary Relending Program	\$ 53,274	4	100%	\$ ---	---	---
NWA Capital Fund	1,399,136	10	95%	10,000	1	5.0%
HOME 96 ReUse	82,309	1	100%	---	---	---
SBA Microloans	44,644	11	100%	---	---	---
Economic Development	160,794	2	100%	---	1	---

Loan Delinquency Status as of December 31, 2017:

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2018 and 2017

NOTE 6: NOTES RECEIVABLE, CONTINUED

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 funding source requirements and 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 \$1,409,176 as of December 31, 2018 and \$1,354,441 as of December 31, 2017. See related Note 10. 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>2018</u>	<u>2017</u>
Loans to Individuals	\$ 201,939	\$ 272,204
Loan to LDCAA – Terry Hill Apartments	775,521	775,521
Loan to LDCAA – HOC Hugo/Durant/Ardmore	25,000	0
Loan to LDCAA – Terry Hill CFRAH	306,716	306,716
Loan to LDCAA – Federal Building	<u>100,000</u>	<u>0</u>
	<u>\$ 1,409,176</u>	<u>\$ 1,354,441</u>

Loan activity for the year ended December 31, 2018 was as follows:

	Balance at <u>12/31/17</u>	<u>Repayments</u>	<u>Write-Offs</u>	<u>Loans Made</u>	Balance at <u>12/31/18</u>
Notes Receivable	\$ 1,745,053	\$( 141,856)	\$ 0	\$ 147,000	\$ 1,750,197
Allowance for Doubtful Accounts	<u>( 13,028)</u>	<u>0</u>	<u>0</u>	<u>3,135</u>	<u>( 9,893)</u>
Total	<u>\$ 1,732,025</u>	<u>\$( 141,856)</u>	<u>\$ 0</u>	<u>\$ 150,135</u>	<u>\$ 1,740,304</u>

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

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

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2018 and 2017

NOTE 7: 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:

	2018	2017
Land	\$ 395,757	\$ 395,748
Buildings and Improvements	5,740,753	5,690,539
Buildings and Improvements – Construction in Progress	8,579	0
Vehicles	3,454,774	3,595,765
Computers and Equipment	829,437	774,924
Leasehold Improvements	2,123,011	2,148,011
Total Property and Equipment	12,552,311	12,604,996
Accumulated Depreciation	( 4,899,330)	( 5,000,386)
Accumulated Amortization	( 2,024,669)	( 2,040,075)
Net Property and Equipment	\$ 5,628,312	\$ 5,564,535

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2018 and 2017

NOTE 8: FORECLOSED RESIDENTIAL REAL ESTATE

Foreclosed residential real estate includes all properties held at December 31, 2018 and 2017 for which physical possession had been obtained, either through (a) legal title obtained upon completion of foreclosure proceedings or (b) conveyance by the borrower in satisfaction of a loan through completion of a deed in lieu of foreclosure or another similar legal agreement. The carrying amount of foreclosed residential real estate properties at December 31, 2018 and 2017 was as follows:

	<u>2018</u>	<u>2017</u>
Properties acquired through foreclosure proceedings	\$ 58,817	\$ 0
Properties conveyed through a deed in lieu of foreclosure	<u>0</u>	<u>0</u>
Total	<u>\$ 58,817</u>	<u>\$ 0</u>

In addition, at December 31, 2017 LDCAA had an interest in consumer mortgage loans secured by residential real estate properties for which formal foreclosure proceedings were in process. The carrying amount of these loans, included in Notes Receivable (NWA Capital Funds), was \$58,817 at December 31, 2017. During 2018 the foreclosure process was completed, LDCAA paid the note balance to NWA Capital Fund from unrestricted funds (Fund 915 Scattered Sites) and the property was carried in Property Held for Sale until sold during 2018.

NOTE 9: 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 10: LONG TERM DEBT

LDCAA had the following long-term debts:

	<u>Principal Balance 12/31/18</u>	<u>Principal Balance 12/31/17</u>
Note payable to U. S. Department of Agriculture – Rural Business, Cooperative Services, dated July 11, 1996, original amount of \$495,000. Interest payable on July 11, 1997, 1998, 1999 and beginning on July 11, 2000 payable in annual installments of \$21,013 until principal and interest are paid, including interest at 1%, secured by proceeds of loan portfolio. As of December 31, 2018, the total amount authorized has been drawn down.	\$ 78,405	\$ 98,434
Note payable to U.S. Small Business Administration. Amount authorized is \$100,000. As of December 31, 2018 funds totaling \$100,000 had been drawn down. The note bears interest at 1.25% for the first year and 2.00% thereafter. Payments are \$1,113/month.	1,286	14,445



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

December 31, 2018 and 2017

NOTE 10: LONG TERM DEBT, CONTINUED

	<u>Principal Balance 12/31/18</u>	<u>Principal Balance 12/31/17</u>
Note payable to U.S. Small Business Administration. Amount authorized is \$100,000. As of December 31, 2018 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.	72,767	83,682
On April 12, 2017 LDCAA financed \$12,034, including \$1,534 of interest and fees (14.39%) from Kubota. Secured by a Kubota mower. The note calls for monthly principal and interest payments of \$251 for forty-eight months.	6,769	9,777
Loan payable to NeighborWorks Capital Fund from LDCAA – Terry Hill Apartments. See related Note 6.	775,521	775,521
Loan payable to NeighborWorks Capital Fund from LDCAA – Federal Building Fund. See related Note 6.	100,000	0
Loan payable to NeighborWorks Capital Fund from LDCAA – HOC Hugo/Durant and Ardmore Office. See related Note 6.	25,000	0
Loan payable to NeighborWorks Capital Fund from LDCAA – Terry Hill – CFRAH. See related Note 6.	<u>306,716</u>	<u>306,716</u>
Total Long-Term Debt	<u>\$ 1,366,464</u>	<u>\$ 1,288,575</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>		
2019	\$	35,468
2020		34,413
2021		32,388
2022		28,137
2023		11,055
Thereafter		<u>1,225,003</u>
Total		<u>\$ 1,366,464</u>

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

December 31, 2018 and 2017

NOTE 10: LONG TERM DEBT, CONTINUED

Change in Long Term Debt:

Fund No	Balance <u>12/31/17</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>12/31/18</u>
150 US Small Business Admin	\$ 14,445	\$ 0	\$( 13,159)	\$ 1,286
160 US Small Business Admin.	83,682	0	( 10,915)	72,767
170 USDA – Rural Bus. Coop. Svc.	98,434	0	( 20,029)	78,405
480 Raymond Gary State Park	9,777	0	( 3,008)	6,769
936 NeighborWorks Capital Fund	1,082,237	0	0	1,082,237
980 NeighborWorks Capital Fund	0	100,000	0	100,000
995 NeighborWorks Capital Fund	<u>0</u>	<u>25,000</u>	<u>0</u>	<u>25,000</u>
Total	<u>\$ 1,288,575</u>	<u>\$ 125,000</u>	<u>\$( 47,111)</u>	<u>\$ 1,366,464</u>

NOTE 11: 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, 2018 and 2017, \$876 was paid on this lease each year.

On May 26, 2014, LDCAA leased space under a 99 year operating lease for annual payments of \$1. During the years ended December 31, 2018 and 2017, \$1 was paid on this lease each year.

On August 1, 2015, renewed August 1, 2017, LDCAA leased space under an operating lease for 24 monthly payments of \$700. During the years ended December 31, 2018 and 2017, \$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 and ended October 2018. During the year ended December 31, 2018 and 2017, \$7,000 and \$8,400 respectively was paid on this lease.

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

<u>Fiscal Year Ending December 31,</u>	<u>2018</u>	<u>2017</u>
2018	\$ ----	\$ 9,277
2019	5,777	5,777
2020	877	877
2021	1	1
2022	1	1
2023	1	---

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2018 and 2017

NOTE 11: OPERATING LEASES, CONTINUED

LDCAA – LESSOR:

On December 16, 2013, LDCAA leased a portion of office space in their administration building to the U.S. Government under an operating lease for 60 monthly payments of \$6,063. During the years ended December 31, 2018 and December 31, 2017, 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 ending May 2018. During the years ended December 31, 2018 and December 31, 2017, LDCAA received \$1,250 and \$3,000 respectively in rental revenues each year.

On August 1, 2018, LDCAA leased office space on a month to month basis for \$125 per month. During the year ended December 31, 2018, LDCAA received \$625 in rental revenues.

NOTE 12: 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 13: 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 \$377,519 as of December 31, 2018 and \$372,079 as of December 31, 2017. 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 14: 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, 2018 LDCAA contributed \$494,547 and for the year ended December 31, 2017, LDCAA contributed \$501,919.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2018 and 2017

NOTE 15: INDIRECT COST RATE

LDCAA utilizes indirect cost rates to charge indirect costs, or general and administrative expenses, to the various grants and program services. The rate, as approved by the U. S. Department of Health and Human Services, was 23.00% (predetermined) for 2018 and 23.00% (provisional) for 2017. This rate is applied against direct salaries and wages for each grant and program service. The amounts are then recovered into the indirect cost pool from which actual indirect costs are paid.

NOTE 16: EMPLOYEE BENEFIT RATE

LDCAA utilizes an employee benefits cost rate to charge certain employee benefits, including termination leave, health insurance, and workers compensation to the various grants and program services. The rate was 15.4% for 2018 and 15.4% for 2017. 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 17: 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 18: 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 19: 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, 2018 and 2017

NOTE 20: 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>2018</u>	<u>2017</u>
Belmont Place	\$ 50,886	\$ 27,122
Kiamichi Place	41,327	41,327
Clayton Place	<u>149,398</u>	<u>140,080</u>
	<u>\$ 241,611</u>	<u>\$ 208,529</u>

Additionally, LDCAA has contracts to provide management for the Belmont Place, Clayton Place and Kiamichi Place projects. LDCAA received management fees of \$27,913 for the year ended December 31, 2018 and \$26,880 for the year ended December 31, 2017.

NOTE 21: 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>12/31/17 Balance</u>	<u>12/31/18 Balance</u>
Rouleau House	\$ 175,000	30 years	1%	\$ 88,208	\$ 82,309

(See related Note 6 – Notes Receivable – HOME 96 ReUse)

NOTE 22: SUBSEQUENT EVENTS

Date of Management Evaluation – Management of LDCAA has evaluated subsequent events through June 17, 2019, which is the date the financial statements were available to be issued.

# *Saunders & Associates, PLLC*

## *Certified Public Accountants*

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630 East 17<sup>th</sup> Street \* P. O. Box 1406 \* Ada, Oklahoma 74820 \* (580) 332-8548 \* FAX: (580) 332-2272  
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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, 2018 and 2017, 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 17, 2019.

#### **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.

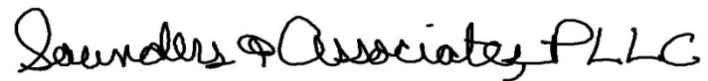
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

A handwritten signature in black ink that reads "Saunders & Associates PLLC". The signature is written in a cursive, flowing style.

SAUNDERS & ASSOCIATES, PLLC  
Certified Public Accountants  
Ada, Oklahoma

June 17, 2019

# *Saunders & Associates, PLLC*

## *Certified Public Accountants*

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630 East 17<sup>th</sup> Street \* P. O. Box 1406 \* Ada, Oklahoma 74820 \* (580) 332-8548 \* FAX: (580) 332-2272  
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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, 2018 and 2017. Little Dixie Community Action Agency, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### **Management's Responsibility**

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

#### **Auditor's Responsibility**

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

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

#### **Opinion on Each Major Federal Program**

In our opinion, Little Dixie Community Action Agency, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended December 31, 2018 and 2017.



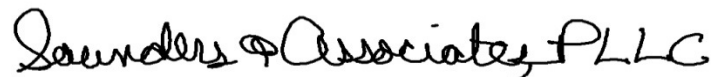
## Report on Internal Control Over Compliance

Management of Little Dixie Community Action Agency, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Little Dixie Community Action Agency, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Little Dixie Community Action Agency, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected, and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



SAUNDERS & ASSOCIATES, PLLC  
Certified Public Accountants  
Ada, Oklahoma

June 17, 2019

SUPPLEMENTAL INFORMATION

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2018

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
<b>Federal Programs</b>						
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>						
Direct Programs:						
Administration for Children and Families -						
Head Start	222		93.600	06 CH 010743/01	\$	\$ 244,095
Head Start	221		93.600	06 CH 7099/05		2,834,190
Early Head Start	322		93.600	06 CH 010743/01		77,674
Early Head Start	321		93.600	06 CH 7099/05		793,335
Early Head Start Child Care	460		93.600	06 HP 0017/03		1,264,602
Early Head Start Child Care	461		93.600	06 HP 0017/04		805,251
Navigator	590		93.332	NAVCA1502-40-03-00	127,568	219,520
Navigator	591		93.332	NAVCA1803-36-01-00	11,167	36,643
Substance Abuse and Mental Health Services Administration -						
Drug Free Communities	490		93.276	5H79SPO18962-05		428
Health Resources and Services Administration -						
Healthy Start Initiative	540		93.926	6H49MC27826-05		448,976
Healthy Start Initiative	541		93.926	6H49MC27826-04		278,811
Early Childhood Comprehensive Systems Impact	660		93.110	H25MC30343		92,630
Early Childhood Comprehensive Systems Impact	661		93.110	H25MC30343		255,480
Telehealth Programs	810		93.211	G25RH32444		13,866
Total Direct Programs					<u>138,735</u>	<u>7,365,501</u>
Pass-Through Oklahoma Department of Commerce:						
Low-Income Home Energy Assistance	630	095453171	93.568	17382 DHS 18		2,654
Low-Income Home Energy Assistance	631		93.568	17101 DHS 17		55,708
Community Service Block Grant	120		93.569	17152 CSBG 18		203,404
Community Service Block Grant	122		93.569	16874 CSBG 17		31,199
Community Service Block Grant	135		93.569	17024 CSBG 17		4,697
Community Service Block Grant	140		93.569	17355 CSBG 18		1,411
Total Oklahoma Department of Commerce					<u>0</u>	<u>299,073</u>
Pass-Through Oklahoma Association of Community Action Agencies:						
Community Service Block Grant	285	N/A	93.569	2018 OADP/ODOC LDCAA		3,468
Total Oklahoma Association of Community Action Agencies					<u>0</u>	<u>3,468</u>
<b>Total U. S. Department of Health and Human Services</b>					<u>138,735</u>	<u>7,668,042</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, 2018

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
<b><u>U. S. DEPARTMENT OF JUSTICE</u></b>						
Direct Programs:						
Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program	300		16.589	2017-WR-AX-0046		113,343
Total Direct Programs						113,343
Pass-Through District Attorney's Council:						
Crime Victim Assistance	570	N/A	16.575	2017 VOCA LDCAA 210		74,771
Crime Victim Assistance	571		16.575	2018 VOCA LDCAA 142		24,756
Crime Victim Assistance	580		16.575	2018 VOCA LDCAA 141		23,799
Crime Victim Assistance	581		16.575	2017 VOCA LDCAA 048		77,791
Pass-Through Oklahoma Office of Juvenile Affairs:						
Juvenile Justice and Delinquency Prevention	840	N/A	16.540	4009021768		23,093
Juvenile Justice and Delinquency Prevention	841		16.540	CRL2018/20-724		21,371
Pass-Through Mid-Atlantic Network of Youth & Family Services:						
Juvenile Mentoring Program	500	N/A	16.276	2015-JU-FX-0021		34,038
<b>Total U. S. Department of Justice</b>					<u>0</u>	<u>392,962</u>
<b><u>U. S. DEPARTMENT OF AGRICULTURE</u></b>						
Direct Programs:						
Rural Housing Service	310		10.420	SHARE AG-31-ME-C-17-0008/0001		982,688
Rural Housing Service	311		10.420	SHARE 1231ME18C003		842,468
Rural Housing Service	351		10.420	Self Help Housing 15-18		669,375
Community Facilities	813		10.766	Broken Bow Kitchen		48,230
Total Direct Programs					<u>0</u>	<u>2,542,761</u>
Pass-Through Oklahoma Department of Education:						
Child and Adult Care Food Program	420	N/A	10.558	H-12-01 17/18		928,945
Child and Adult Care Food Program	421		10.558	H-12-01 18/19		273,028
Child and Adult Care Food Program	520		10.558	DC-12-100 18/19		81,670
Child and Adult Care Food Program	521		10.558	DC-12-100 17/18		195,606
Child and Adult Care Food Program	930		10.558	DC-48-012		89,229
Total Oklahoma Department of Education					<u>0</u>	<u>1,568,478</u>
<b>Total U. S. Department of Agriculture</b>					<u>0</u>	<u>4,111,239</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, 2018

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
<b>U. S. DEPARTMENT OF TRANSPORTATION</b>						
Pass-Through Oklahoma Department of Transportation:		N/A				
Public Transportation for Nonurbanized Areas	241		20.509	FTA 5311-TP-19(362)		208,480
Public Transportation for Nonurbanized Areas	240		20.509	FTA 5311-TP-18(341)		580,525
Bus and Bus Facilities Formula Program	247		20.526	FTA 5339-BBF(033)		203,326
<b>Total U. S. Department of Transportation</b>					<u>0</u>	<u>992,331</u>
<b>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						
Pass-Through Neighborworks America:		N/A				
Comprehensive Housing Counseling	700/701		14.169	N/A		18,590
Total Neighborworks America					<u>0</u>	<u>18,590</u>
Pass-Through Oklahoma Housing Finance Authority:		N/A				
HOME Investment Partnership Program	750		14.239	1537 HOME 16		62,566
Total Oklahoma Housing Finance Authority					<u>0</u>	<u>62,566</u>
<b>Total U.S. Department of Housing and Urban Development</b>					<u>0</u>	<u>81,156</u>
<b>U. S. SMALL BUSINESS ADMINISTRATION</b>						
Direct Programs:						
Technical Assistance and Training - 17/18	470		59.046	SBA-HQ-17-Y-0084		7,523
Technical Assistance and Training - 18/19	471		59.046	SBA-HQ-18-Y-0051		5,996
<b>Total U. S. Small Business Administration</b>					<u>0</u>	<u>13,519</u>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICES</b>						
Direct Programs:						
Retired and Senior Volunteer Program - 2017/2018	400		94.002	16SRWOK003		13,946
Retired and Senior Volunteer Program - 2018/2019	401		94.002	16SRWOK003		44,425
Total Direct Programs					<u>0</u>	<u>58,371</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, 2018

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICES, CONTINUED</u>						
Pass-Through Oklahoma Community Service Commission:		N/A				
AmeriCorps - 17/18	390		94.006	15AFHOK0010002		74,875
AmeriCorps - 18/19	391		94.006	15AFHOK0010002		38,083
Total Oklahoma Community Service Commission					0	112,958
<b>Total Corporation for National and Community Services</b>					0	171,329
<u>NEIGHBORWORKS AMERICA</u>						
Direct Programs:						
NWA Rural Impact	710		21.000	N/A		42,609
NWA Drug Free Community	790		21.000	N/A		12,905
NWA Strategic Planning	775		21.000	N/A		808
NWA Expendable Grant	770/771		21.000	N/A		275,099
<b>Total Neighborhood Reinvestment Corporation</b>					0	331,421
<u>U. S. DEPARTMENT OF ENERGY</u>						
Pass-Through Oklahoma Department of Commerce:		095453171				
Weatherization Assistance for Low-Income Persons	610		81.042	16895 DOE 17		16,418
Weatherization Assistance for Low-Income Persons	611		81.042	17195 DOE 17		75,917
<b>Total U. S. Department of Energy</b>					0	92,335
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>						
Direct Programs:						
Emergency Food & Shelter	561		97.024	Choctaw Co - Phase 35		7,877
Emergency Food & Shelter	562		97.024	Pushmataha Co - Phase 35		6,283
<b>Total U. S. Department of Homeland Security</b>					0	14,160
Total Federal Programs					\$ 138,735	\$ 13,868,494

\* 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, 2018

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
<b>State Programs</b>						
<u>OKLAHOMA DEPARTMENT OF HUMAN SERVICES</u>						
Pass-Through Community Action Project of Tulsa County:						
Oklahoma Early Childhood - 18/19	305			N/A		77,569
Oklahoma Early Childhood - 17/18	306			N/A		78,557
<b>Total Oklahoma Department of Human Services</b>					<u>0</u>	<u>156,126</u>
<u>OKLAHOMA COMMISSION FOR CHILDREN</u>						
CASA - 17/18	530			AG1118		27,627
CASA Marketing - 17/18	531			AG1118.1		21,570
CASA - 18/19	535			AG1118		9,412
CASA Competitive - 18/19	555			AG1118.1		1,280
Freestanding Multidisciplinary Child Abuse - Choctaw Co	340			1279002036		20,357
Freestanding Multidisciplinary Child Abuse - Pushmataha Co	341			1279002034		18,037
<b>Total Oklahoma Commission for Children</b>					<u>0</u>	<u>98,283</u>
<u>OKLAHOMA TOURISM AND RECREATION DEPARTMENT</u>						
Management of State Parks - 2018	480/280			5669023157		115,007
<b>Total Oklahoma Tourism and Recreation</b>					<u>0</u>	<u>115,007</u>
<u>OKLAHOMA DEPARTMENT OF COMMERCE</u>						
State Appropriated Funds for Community Action Agencies	260			16927 SAF/CAA 18		5,816
State Appropriated Funds for Community Action Agencies	261			17217 SAF/CAA 19		5,816
State Appropriated Funds for Community Action Agencies	250			16950 SAF/CAA HS 18		36,724
State Appropriated Funds for Community Action Agencies	251			17237 SAF/CAA HS 18		26,726
Passed-Through Oklahoma Association of Community Action Agencies:						
State Appropriated Funds for Community Action Agencies	830			2018 SAF-HS LDCAA		2,100
Passed-Through KiBois Community Action Foundation:						
Prescription Assistance - 18/19	485			RX OK 18/19		7,380
Prescription Assistance - 17/18	506			RX OK 17/18		4,987
<b>Total Oklahoma Department of Commerce</b>					<u>0</u>	<u>89,549</u>
Total State Programs					<u>\$ 0</u>	<u>\$ 458,965</u>
<b>TOTAL FEDERAL AND STATE PROGRAMS</b>					<u>\$ 138,735</u>	<u>\$ 14,327,459</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, 2018

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, 2018. 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	\$ 78,405
<u>U. S. Small Business Administration</u>			
Revolving Loan Fund	150	59.046	\$ 1,286
Revolving Loan Fund	160	59.046	\$ 72,767



LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

December 31, 2018

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, 2018

<u>REVENUES</u>	Early Childhood	Community Services	Housing
Contributions	\$ 45,000	\$ 19,657	\$ 50,500
Rental	0	0	580,933
Federal Grants and Loans	7,889,423	2,209,183	2,665,754
State Grants	220,185	125,221	0
Program Fees and Contracts	1,521,255	49,841	227,131
Recoveries from Programs	0	0	0
Miscellaneous	0	0	60
Match Revenues	1,111,134	162,338	26,214
Interest and Dividends	7,421	1,418	51,043
Total Revenues	<u>10,794,418</u>	<u>2,567,658</u>	<u>3,601,635</u>
<u>EXPENSES</u>			
Salaries and Wages	3,248,079	874,825	1,390,013
Fringe Benefits	922,238	273,188	392,643
Indirect Costs	746,699	202,118	319,259
Stipends	36,118	80,773	0
Consultant/Contractual	831,553	210,760	52,132
Travel and Transportation	130,855	94,293	259,873
Space Cost	184,520	32,910	43,720
Telephone and Utilities	140,925	27,199	135,647
Rehabilitation/Renovation	0	0	0
Postage	2,479	1,696	3,318
Supplies	508,540	284,136	105,208
Food	1,296,288	13,413	284
Equipment and Facilities	329,929	52,488	64,562
Advertising/Promotion	4,292	82,375	25,516
Insurance	61,350	2,759	67,608
Printing and Publications	17,282	15,509	2,031
Repairs and Maintenance	38,369	0	169,267
Other	587,622	92,318	59,418
Training	2,153	4,652	37,836
Fees, Licenses and Dues	21,885	16,595	30,660
Direct Services	0	18,461	0
Match Expense	1,111,134	162,338	26,214
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	<u>10,222,310</u>	<u>2,542,806</u>	<u>3,185,209</u>
Excess Revenues Over (Under) Expenses	572,108	24,852	416,426
Transfers In (Out)	(144,250)	(6,913)	(690,825)
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	144,250	6,908	20,197
Gain (Loss) on Disposition of Assets	0	0	1,625
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2017	<u>388,956</u>	<u>124,145</u>	<u>4,803,545</u>
 NET ASSETS, DECEMBER 31, 2018	 <u>\$ 961,064</u>	 <u>\$ 148,992</u>	 <u>\$ 4,550,968</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, 2018

<u>REVENUES</u>	Transportation	Economic Development	General Operating	Total
Contributions	\$ 0	\$ 0	\$ 0	\$ 115,157
Rental	0	0	0	580,933
Federal Grants and Loans	992,331	13,526	0	13,770,217
State Grants	0	115,007	0	460,413
Program Fees and Contracts	1,008,970	584,490	0	3,391,687
Recoveries from Programs	0	0	3,046,892	3,046,892
Miscellaneous	24,005	0	2,316	26,381
Match Revenues	35,881	5,706	0	1,341,273
Interest and Dividends	2,743	30,416	38,777	131,818
Total Revenues	<u>2,063,930</u>	<u>749,145</u>	<u>3,087,985</u>	<u>22,864,771</u>
<u>EXPENSES</u>				
Salaries and Wages	854,031	283,482	969,691	7,620,121
Fringe Benefits	230,628	84,386	295,635	2,198,718
Indirect Costs	196,427	65,201	7,616	1,537,320
Stipends	0	0	0	116,891
Consultant/Contractual	10,178	42,447	111,273	1,258,343
Travel and Transportation	147,263	12,848	59,115	704,247
Space Cost	21,808	1,027	31,273	315,258
Telephone and Utilities	58,204	105,897	19,899	487,771
Rehabilitation/Renovation	0	0	0	0
Postage	199	345	6,693	14,730
Supplies	8,947	10,483	22,612	939,926
Food	0	667	15,253	1,325,905
Equipment and Facilities	242,768	4,942	29,871	724,560
Advertising/Promotion	2,724	1,818	12,246	128,971
Insurance	96,890	60,743	1,432,143	1,721,493
Printing and Publications	0	1,521	1,141	37,484
Repairs and Maintenance	61,368	23,375	971	293,350
Other	3,813	21,395	199,923	964,489
Training	0	0	2,897	47,538
Fees, Licenses and Dues	22,357	21,550	7,319	120,366
Direct Services	0	0	0	18,461
Match Expense	35,881	5,706	0	1,341,273
Bad Debt Expense	0	(3,106)	0	(3,106)
Depreciation and Amortization	0	0	300,296	300,296
Interest	0	413	0	413
Total Expenses	<u>1,993,486</u>	<u>745,140</u>	<u>3,525,867</u>	<u>22,214,818</u>
Excess Revenues Over (Under) Expenses	70,444	4,005	(437,882)	649,953
Transfers In (Out)	(239,208)	0	1,081,196	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	239,208	0	0	410,563
Gain (Loss) on Disposition of Assets	37,000	0	(46,490)	(7,865)
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2017	<u>327,107</u>	<u>1,401,371</u>	<u>8,149,080</u>	<u>15,194,204</u>
NET ASSETS, DECEMBER 31, 2018	<u>\$ 434,551</u>	<u>\$ 1,405,376</u>	<u>\$ 8,745,904</u>	<u>\$ 16,246,855</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

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

For the Year Ended December 31, 2018

	221 Head Start 06CH7099/05	222 Head Start 06CH010743/01	250 16950 SAF/ CAA HS 18	251 17237 SAF/ CAA HS 18
<b>REVENUES</b>				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	2,916,103	244,095	0	0
State Grants	0	0	36,724	26,726
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	802,733	71,107	0	0
Interest and Dividends	0	0	0	0
Total Revenues	3,718,836	315,202	36,724	26,726
<b>EXPENSES</b>				
Salaries and Wages	1,391,979	127,491	28,115	20,401
Fringe Benefits	405,698	37,148	8,609	6,325
Indirect Costs	289,622	29,323	0	0
Stipends	0	0	0	0
Consultant/Contractual	22,250	15,000	0	0
Travel and Transportation	60,079	6,994	0	0
Space Cost	78,330	2,144	0	0
Telephone and Utilities	71,100	7,102	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	612	212	0	0
Supplies	181,922	3,737	0	0
Food	0	0	0	0
Equipment and Facilities	194,505	0	0	0
Advertising/Promotion	0	0	0	0
Insurance	34,566	0	0	0
Printing and Publications	10,328	506	0	0
Repairs and Maintenance	0	0	0	0
Other	128,247	18,400	0	0
Training	0	0	0	0
Fees, Licenses and Dues	5,301	0	0	0
Direct Services	0	0	0	0
Match Expense	802,733	71,107	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	3,677,272	319,164	36,724	26,726
Excess Revenues Over (Under) Expenses	41,564	(3,962)	0	0
Transfers In (Out)	15,352	3,962	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	24,997	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2017	(81,913)	0	0	0
<b>NET ASSETS, DECEMBER 31, 2018</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

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

For the Year Ended December 31, 2018

	305 Oklahoma Early Childhood 18-19	306 Oklahoma Early Childhood 17-18	321 Early Head Start 06CH7099/05	322 Early Head Start 06CH010743/01
<b>REVENUES</b>				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	0	820,079	77,674
State Grants	77,569	77,066	0	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	36,698	0	116,695	10,301
Interest and Dividends	0	0	0	0
Total Revenues	114,267	77,066	936,774	87,975
<b>EXPENSES</b>				
Salaries and Wages	37,282	42,533	408,846	43,482
Fringe Benefits	19,814	17,790	113,650	12,163
Indirect Costs	15,597	14,504	77,086	10,001
Stipends	0	0	0	0
Consultant/Contractual	0	0	5,464	0
Travel and Transportation	4,300	3,730	5,086	1,192
Space Cost	0	0	38,881	180
Telephone and Utilities	576	0	20,999	1,586
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	153	59
Supplies	0	0	68,722	3,181
Food	0	0	2,079	59
Equipment and Facilities	0	0	0	0
Advertising/Promotion	0	0	0	0
Insurance	0	0	5,590	0
Printing and Publications	0	0	1,805	0
Repairs and Maintenance	0	0	0	0
Other	0	0	41,951	5,771
Training	0	0	0	0
Fees, Licenses and Dues	0	0	3,023	0
Direct Services	0	0	0	0
Match Expense	36,698	0	116,695	10,301
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	114,267	78,557	910,030	87,975
Excess Revenues Over (Under) Expenses	0	(1,491)	26,744	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, 2017	0	1,491	(26,744)	0
<b>NET ASSETS, DECEMBER 31, 2018</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

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

For the Year Ended December 31, 2018

	420 CACFP Day Care Homes H-12-01 17-18	421 CACFP Day Care Homes H-12-01 18-19	460 EHS CC 17-18 06HP0017/03	461 EHS CC 18-19 06HP0017/04
<b>REVENUES</b>				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	928,683	273,028	1,409,775	805,251
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	42,274	4,073
Interest and Dividends	0	0	0	0
Total Revenues	<u>928,683</u>	<u>273,028</u>	<u>1,452,049</u>	<u>809,324</u>
<b>EXPENSES</b>				
Salaries and Wages	57,924	17,496	237,487	145,791
Fringe Benefits	19,379	5,823	71,952	43,804
Indirect Costs	13,323	4,024	54,622	33,532
Stipends	0	0	0	0
Consultant/Contractual	0	0	439,597	341,493
Travel and Transportation	17,677	5,359	8,047	6,482
Space Cost	3,740	748	48,856	14,004
Telephone and Utilities	1,718	384	2,870	1,947
Rehabilitation/Renovation	0	0	0	0
Postage	575	95	134	310
Supplies	2,328	150	180,419	30,600
Food	806,340	237,931	8	0
Equipment and Facilities	1,389	0	50,929	0
Advertising/Promotion	0	0	881	693
Insurance	0	0	674	6,970
Printing and Publications	1,813	314	2,284	231
Repairs and Maintenance	2,539	704	3,627	1,498
Other	0	0	161,166	176,188
Training	200	0	0	0
Fees, Licenses and Dues	0	0	1,049	1,708
Direct Services	0	0	0	0
Match Expense	0	0	42,274	4,073
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>928,945</u>	<u>273,028</u>	<u>1,306,876</u>	<u>809,324</u>
Excess Revenues Over (Under) Expenses	(262)	0	145,173	0
Transfers In (Out)	0	0	(50,926)	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	50,926	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2017	<u>262</u>	<u>0</u>	<u>(145,173)</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2018	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

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

For the Year Ended December 31, 2018

	520 USDA DC-12-100 18-19	521 USDA DC-12-100 17-18	813 RD BBow Kitchen	815 State Farm BB ELC	820 Sarkeys BB ELC
<b>REVENUES</b>					
Contributions	\$ 0	\$ 0	\$ 0	\$ 25,000	\$ 20,000
Rental	0	0	0	0	0
Federal Grants and Loans	81,670	195,606	48,230	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	27,365	128,046	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	18,933	0	0
Interest and Dividends	0	0	0	41	104
Total Revenues	<u>109,035</u>	<u>323,652</u>	<u>67,163</u>	<u>25,041</u>	<u>20,104</u>
<b>EXPENSES</b>					
Salaries and Wages	36,469	110,864	0	0	0
Fringe Benefits	9,821	29,813	0	0	0
Indirect Costs	8,388	25,499	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	83	433	0	0	0
Space Cost	0	0	0	0	0
Telephone and Utilities	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	1,611	5,851	0	0	0
Food	52,663	151,192	0	0	0
Equipment and Facilities	0	0	48,230	19,643	8,579
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	0	0	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	0
Direct Services	0	0	0	0	0
Match Expense	0	0	18,933	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>109,035</u>	<u>323,652</u>	<u>67,163</u>	<u>19,643</u>	<u>8,579</u>
Excess Revenues Over (Under) Expenses	0	0	0	5,398	11,525
Transfers In (Out)	0	0	(43,115)	(9,533)	(8,579)
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	43,115	9,533	8,579
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2017	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2018	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,398</u>	<u>\$ 11,525</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

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

For the Year Ended December 31, 2018

	Local			Total
	930			
	830 OKACAA HS 17-18	Early Learning Centers Child Care	975 Headstart Non Fed	
<b>REVENUES</b>				
Contributions	\$ 0	\$ 0	\$ 0	\$ 45,000
Rental	0	0	0	0
Federal Grants and Loans	0	89,229	0	7,889,423
State Grants	2,100	0	0	220,185
Program Fees and Contracts	0	1,046,292	319,552	1,521,255
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	8,320	0	1,111,134
Interest and Dividends	0	10	7,266	7,421
Total Revenues	<u>2,100</u>	<u>1,143,851</u>	<u>326,818</u>	<u>10,794,418</u>
<b>EXPENSES</b>				
Salaries and Wages	0	525,416	16,503	3,248,079
Fringe Benefits	0	111,754	8,695	922,238
Indirect Costs	0	109,103	62,075	746,699
Stipends	0	0	36,118	36,118
Consultant/Contractual	2,100	1,413	4,236	831,553
Travel and Transportation	0	6,869	4,524	130,855
Space Cost	0	0	(2,363)	184,520
Telephone and Utilities	0	26,609	6,034	140,925
Rehabilitation/Renovation	0	0	0	0
Postage	0	329	0	2,479
Supplies	0	29,264	755	508,540
Food	0	44,675	1,341	1,296,288
Equipment and Facilities	0	6,654	0	329,929
Advertising/Promotion	0	2,127	591	4,292
Insurance	0	13,550	0	61,350
Printing and Publications	0	1	0	17,282
Repairs and Maintenance	0	29,855	146	38,369
Other	0	51,698	4,201	587,622
Training	0	1,815	138	2,153
Fees, Licenses and Dues	0	5,535	5,269	21,885
Direct Services	0	0	0	0
Match Expense	0	8,320	0	1,111,134
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>2,100</u>	<u>974,987</u>	<u>148,263</u>	<u>10,222,310</u>
Excess Revenues Over (Under) Expenses	0	168,864	178,555	572,108
Transfers In (Out)	0	(7,100)	(44,311)	(144,250)
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	7,100	0	144,250
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2017	<u>0</u>	<u>(82,185)</u>	<u>723,218</u>	<u>388,956</u>
NET ASSETS, DECEMBER 31, 2018	<u>\$ 0</u>	<u>\$ 86,679</u>	<u>\$ 857,462</u>	<u>\$ 961,064</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, 2018

	120 17152 CSBG 18	122 16874 CSBG 17	135 17024 CSBG 17	140 17355 CSBG 18
<b>REVENUES</b>				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	203,404	28,656	4,697	1,411
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	0	0
Total Revenues	<u>203,404</u>	<u>28,656</u>	<u>4,697</u>	<u>1,411</u>
<b>EXPENSES</b>				
Salaries and Wages	90,137	1,665	0	0
Fringe Benefits	30,791	3,240	0	0
Indirect Costs	21,633	378	0	0
Stipends	0	0	0	0
Consultant/Contractual	0	327	0	0
Travel and Transportation	0	0	697	0
Space Cost	1,867	2,064	0	0
Telephone and Utilities	1,435	2,958	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	76	278	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	1,508	4,810	0	0
Repairs and Maintenance	0	0	0	0
Other	53,806	15,479	0	0
Training	0	0	0	0
Fees, Licenses and Dues	2,151	0	4,000	1,411
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>203,404</u>	<u>31,199</u>	<u>4,697</u>	<u>1,411</u>
Excess Revenues Over (Under) Expenses	0	(2,543)	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, 2017	0	2,543	0	0
NET ASSETS, DECEMBER 31, 2018	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

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

For the Year Ended December 31, 2018

	212 International Paper 18	260 16927 SAF/ CAA 18	261 17217 SAF/ CAA 19	285 OKACAA OADP CSBG 18	300 SPHH DOJ 17-20
<b>REVENUES</b>					
Contributions	\$ 15,000	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	3,468	113,343
State Grants	0	5,816	5,816	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	55	0	0	0	0
Total Revenues	<u>15,055</u>	<u>5,816</u>	<u>5,816</u>	<u>3,468</u>	<u>113,343</u>
<b>EXPENSES</b>					
Salaries and Wages	0	3,695	3,930	1,961	50,385
Fringe Benefits	0	1,269	982	617	14,789
Indirect Costs	0	852	904	451	11,588
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	434	0	0	439	10,241
Space Cost	0	0	0	0	1,620
Telephone and Utilities	0	0	0	0	840
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	0	0	0	0	16,879
Food	13,384	0	0	0	0
Equipment and Facilities	0	0	0	0	4,447
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	250
Repairs and Maintenance	0	0	0	0	0
Other	0	0	0	0	1,535
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	74
Direct Services	0	0	0	0	695
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>13,818</u>	<u>5,816</u>	<u>5,816</u>	<u>3,468</u>	<u>113,343</u>
Excess Revenues Over (Under) Expenses	1,237	0	0	0	0
Transfers In (Out)	0	0	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2017	0	0	0	0	0
NET ASSETS, DECEMBER 31, 2018	<u>\$ 1,237</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

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

For the Year Ended December 31, 2018

	340 OCCY-MDT Choc Co	341 OCCY-MDT Push Co	390 Americorps 15AFHOK0010002	391 Americorps 15AFHOK0010002
<b>REVENUES</b>				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	0	74,875	38,083
State Grants	20,357	18,037	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	59,023	44,062
Interest and Dividends	0	0	0	0
Total Revenues	<u>20,357</u>	<u>18,037</u>	<u>133,898</u>	<u>82,145</u>
<b>EXPENSES</b>				
Salaries and Wages	0	0	12,336	2,383
Fringe Benefits	0	0	7,917	3,774
Indirect Costs	0	0	2,837	548
Stipends	0	0	49,395	31,378
Consultant/Contractual	10,800	10,800	0	0
Travel and Transportation	6,061	3,346	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	1,276	2,436	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	2,390	0
Training	2,220	1,455	0	0
Fees, Licenses and Dues	0	0	0	0
Direct Services	0	0	0	0
Match Expense	0	0	59,023	44,062
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>20,357</u>	<u>18,037</u>	<u>133,898</u>	<u>82,145</u>
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, 2017	(18)	(18)	0	0
NET ASSETS, DECEMBER 31, 2018	<u>\$ (18)</u>	<u>\$ (18)</u>	<u>\$ 0</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

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

For the Year Ended December 31, 2018

	400 RSVP 17-18 16SRWOK003	401 RSVP 18-19 16SRWOK003	485 RX OK 18-19	490 Drug Free Communities	500 MANY Mentoring 16-18	506 RX OK 17-18
<b>REVENUES</b>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	13,968	44,425	0	1,428	34,040	0
State Grants	0	0	7,380	0	0	5,300
Program Fees and Contracts	0	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	2,780	0	5,113	0	0
Interest and Dividends	0	0	0	0	0	0
Total Revenues	<u>13,968</u>	<u>47,205</u>	<u>7,380</u>	<u>6,541</u>	<u>34,040</u>	<u>5,300</u>
<b>EXPENSES</b>						
Salaries and Wages	7,417	23,363	4,725	270	13,805	3,145
Fringe Benefits	2,283	7,163	1,568	70	4,696	1,109
Indirect Costs	1,706	5,373	1,087	88	3,175	733
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	0
Travel and Transportation	611	2,489	0	0	1,164	0
Space Cost	516	2,334	0	0	654	0
Telephone and Utilities	215	1,161	0	0	274	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	9	188	0	0	0	0
Supplies	300	106	0	0	1,425	0
Food	0	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0	0
Insurance	0	750	0	0	0	0
Printing and Publications	13	52	0	0	784	0
Repairs and Maintenance	0	0	0	0	0	0
Other	876	1,446	0	0	7,551	0
Training	0	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	510	0
Direct Services	0	0	0	0	0	0
Match Expense	0	2,780	0	5,113	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>13,946</u>	<u>47,205</u>	<u>7,380</u>	<u>5,541</u>	<u>34,038</u>	<u>4,987</u>
Excess Revenues Over (Under) Expenses	22	0	0	1,000	2	313
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, 2017	(22)	0	0	(1,000)	(2)	(313)
NET ASSETS, DECEMBER 31, 2018	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

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

For the Year Ended December 31, 2018

	530 CASA 17-18 AG 1118	531 CASA Marketing 17-18 AG 1118.1	535 CASA 18-19 AG 1118	540 18-19 Healthy Start	541 17-18 Healthy Start	555 CASA Comp 18-19 AG 1118.1
<b>REVENUES</b>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	0	0	448,976	288,184	0
State Grants	27,628	24,195	9,412	0	0	1,280
Program Fees and Contracts	0	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0
Interest and Dividends	0	0	0	0	0	0
Total Revenues	<u>27,628</u>	<u>24,195</u>	<u>9,412</u>	<u>448,976</u>	<u>288,184</u>	<u>1,280</u>
<b>EXPENSES</b>						
Salaries and Wages	14,025	0	4,785	238,165	83,446	0
Fringe Benefits	4,703	0	1,021	69,486	24,888	0
Indirect Costs	0	0	0	54,779	19,193	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	6,347	1,875	0
Travel and Transportation	3,619	0	662	19,106	6,713	0
Space Cost	1,011	0	555	11,241	3,747	0
Telephone and Utilities	747	0	424	6,472	1,955	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	7	500	0
Supplies	2,234	0	15	13,754	88,437	0
Food	0	0	0	0	15	0
Equipment and Facilities	0	0	0	25,563	17,460	0
Advertising/Promotion	1,058	20,715	0	2,305	24,277	1,280
Insurance	0	0	0	0	0	0
Printing and Publications	0	855	0	1,250	3,307	0
Repairs and Maintenance	0	0	0	0	0	0
Other	0	0	0	0	0	0
Training	230	0	150	0	0	0
Fees, Licenses and Dues	0	0	1,800	501	2,998	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>27,627</u>	<u>21,570</u>	<u>9,412</u>	<u>448,976</u>	<u>278,811</u>	<u>1,280</u>
Excess Revenues Over (Under) Expenses	1	2,625	0	0	9,373	0
Transfers In (Out)	0	0	0	0	(6,908)	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	6,908	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, 2017	(1)	(2,625)	0	0	(9,373)	0
NET ASSETS, DECEMBER 31, 2018	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

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

For the Year Ended December 31, 2018

	561 EFSP Phase 35 Choctaw Co	562 EFSP Phase 35 Push Co	563 EFSP Phase 35 McCurtain Co	570 VOCA Victim Advocacy 17-18	571 VOCA Victim Advocacy 18-19	580 VOCA 18-19
<b>REVENUES</b>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	7,877	6,283	0	74,773	24,756	23,799
State Grants	0	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	18,375	6,938	7,851
Interest and Dividends	1	3	1	0	0	0
Total Revenues	<u>7,878</u>	<u>6,286</u>	<u>1</u>	<u>93,148</u>	<u>31,694</u>	<u>31,650</u>
<b>EXPENSES</b>						
Salaries and Wages	0	0	0	42,339	14,819	13,483
Fringe Benefits	0	0	0	14,174	4,888	4,448
Indirect Costs	0	0	0	9,606	3,408	3,101
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	0
Travel and Transportation	0	0	0	4,617	1,050	729
Space Cost	0	0	0	0	0	0
Telephone and Utilities	0	0	0	1,746	591	591
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	50	0	0
Supplies	0	0	0	2,239	0	109
Food	0	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0	1,200
Advertising/Promotion	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Printing and Publications	0	0	0	0	0	138
Repairs and Maintenance	0	0	0	0	0	0
Other	0	0	0	0	0	0
Training	0	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	0	0
Direct Services	7,878	6,285	0	0	0	0
Match Expense	0	0	0	18,375	6,938	7,851
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>7,878</u>	<u>6,285</u>	<u>0</u>	<u>93,146</u>	<u>31,694</u>	<u>31,650</u>
Excess Revenues Over (Under) Expenses	0	1	1	2	0	0
Transfers In (Out)	0	(1)	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, 2017	0	0	0	(2)	0	0
NET ASSETS, DECEMBER 31, 2018	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

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

For the Year Ended December 31, 2018

	581 VOCA 17-18	590 Navigator 17-18	591 Navigator 18-19	650 Kellogg Foundation	660 HRSA ECCS 18-19	661 HRSA ECCS 17-18
<b>REVENUES</b>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 2,500	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	77,793	247,964	36,643	0	92,630	259,097
State Grants	0	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	18,196	0	0	0	0	0
Interest and Dividends	0	0	0	4	0	0
Total Revenues	<u>95,989</u>	<u>247,964</u>	<u>36,643</u>	<u>2,504</u>	<u>92,630</u>	<u>259,097</u>
<b>EXPENSES</b>						
Salaries and Wages	39,735	36,093	10,769	0	38,799	61,246
Fringe Benefits	13,307	7,778	2,443	0	12,646	18,725
Indirect Costs	9,015	8,302	2,477	0	8,923	14,087
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	127,568	11,166	0	11,755	30,122
Travel and Transportation	6,431	8,289	815	0	1,589	8,341
Space Cost	0	1,125	486	0	2,015	2,311
Telephone and Utilities	1,743	831	295	0	848	1,166
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	50	0	4	0	370	1
Supplies	6,895	7,489	75	2,500	13,116	114,781
Food	0	0	0	0	0	0
Equipment and Facilities	0	0	0	0	957	2,861
Advertising/Promotion	0	21,975	8,038	0	658	385
Insurance	0	0	0	0	0	0
Printing and Publications	0	0	0	0	954	1,166
Repairs and Maintenance	0	0	0	0	0	0
Other	0	0	0	0	0	0
Training	0	0	0	0	0	288
Fees, Licenses and Dues	615	70	75	0	0	0
Direct Services	0	0	0	0	0	0
Match Expense	18,196	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>95,987</u>	<u>219,520</u>	<u>36,643</u>	<u>2,500</u>	<u>92,630</u>	<u>255,480</u>
Excess Revenues Over (Under) Expenses	2	28,444	0	4	0	3,617
Transfers In (Out)	0	0	0	(4)	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, 2017	(2)	(28,444)	0	0	0	(3,617)
NET ASSETS, DECEMBER 31, 2018	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

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

For the Year Ended December 31, 2018

	790	810	840	841	Local	
	NWA Drug Free Community	HRSA Opiod Response	Youth First 17-18	Youth First 18-19	912 Emergency Assistance	917 Navigator NF
<b>REVENUES</b>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 684	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	13,866	23,373	21,371	0	0
State Grants	0	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0
Interest and Dividends	10	0	0	0	175	121
Total Revenues	10	13,866	23,373	21,371	859	121
<b>EXPENSES</b>						
Salaries and Wages	7,127	7,500	12,048	12,048	0	0
Fringe Benefits	2,423	1,808	3,445	3,983	0	1
Indirect Costs	1,613	1,725	2,771	2,771	0	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	0
Travel and Transportation	0	189	1,889	1,348	0	375
Space Cost	920	186	0	0	0	0
Telephone and Utilities	458	40	753	720	0	17
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	150	0	0	0
Supplies	169	1,962	135	501	0	8
Food	0	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0	0
Advertising/Promotion	0	336	0	0	0	988
Insurance	0	0	0	0	0	0
Printing and Publications	0	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0	0
Other	367	0	1,902	0	0	0
Training	0	120	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	0	0
Direct Services	0	0	0	0	3,465	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	13,077	13,866	23,093	21,371	3,465	1,389
Excess Revenues Over (Under) Expenses	(13,067)	0	280	0	(2,606)	(1,268)
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, 2017	13,067	0	(280)	0	18,128	12,934
NET ASSETS, DECEMBER 31, 2018	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,522	\$ 11,666



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, 2018

	Local				Total
	918 Int Paper DFC	940 RSVP NonFed	960 PTTF NonFed	985 CASA NonFed	
<b>REVENUES</b>					
Contributions	\$ 275	\$ 0	\$ 1,198	\$ 0	\$ 19,657
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	2,209,183
State Grants	0	0	0	0	125,221
Program Fees and Contracts	0	31,754	5,000	13,087	49,841
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	162,338
Interest and Dividends	83	366	353	246	1,418
Total Revenues	<u>358</u>	<u>32,120</u>	<u>6,551</u>	<u>13,333</u>	<u>2,567,658</u>
<b>EXPENSES</b>					
Salaries and Wages	0	19,181	0	0	874,825
Fringe Benefits	0	2,753	0	0	273,188
Indirect Costs	0	4,412	0	4,582	202,118
Stipends	0	0	0	0	80,773
Consultant/Contractual	0	0	0	0	210,760
Travel and Transportation	0	1,110	1,767	172	94,293
Space Cost	0	258	0	0	32,910
Telephone and Utilities	231	342	108	238	27,199
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	13	1,696
Supplies	3,176	30	817	3,272	284,136
Food	0	14	0	0	13,413
Equipment and Facilities	0	0	0	0	52,488
Advertising/Promotion	0	0	0	360	82,375
Insurance	0	611	1,398	0	2,759
Printing and Publications	0	23	122	277	15,509
Repairs and Maintenance	0	0	0	0	0
Other	0	3,635	1,736	1,595	92,318
Training	0	0	0	189	4,652
Fees, Licenses and Dues	0	520	1,520	350	16,595
Direct Services	0	0	138	0	18,461
Match Expense	0	0	0	0	162,338
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>3,407</u>	<u>32,889</u>	<u>7,606</u>	<u>11,048</u>	<u>2,542,806</u>
Excess Revenues Over (Under) Expenses	(3,049)	(769)	(1,055)	2,285	24,852
Transfers In (Out)	0	0	0	0	(6,913)
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	6,908
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2017	10,521	47,171	38,593	26,905	124,145
NET ASSETS, DECEMBER 31, 2018	<u>\$ 7,472</u>	<u>\$ 46,402</u>	<u>\$ 37,538</u>	<u>\$ 29,190</u>	<u>\$ 148,992</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, 2018

	180 HAC - SHOP NonFed	190 NWA Safe & Sound (Wells Fargo)	310 SHARE AG-31 ME-C 17-0008 17-18	311 SHARE AG-31 ME-C 12-0003 18-19	351 Self-Help Housing 15-18	436 K Place Operating
<b>REVENUES</b>						
Contributions	\$ 0	\$ 45,500	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	0	516,690	933,778	669,376	0
State Grants	0	0	0	0	0	0
Program Fees and Contracts	490	0	0	0	0	10,001
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	404	68	2,918	0	0	0
Total Revenues	<u>894</u>	<u>45,568</u>	<u>519,608</u>	<u>933,778</u>	<u>669,376</u>	<u>10,001</u>
<b>EXPENSES</b>						
Salaries and Wages	0	4,729	161,107	467,445	361,105	2,377
Fringe Benefits	0	1,358	41,066	116,679	117,077	790
Indirect Costs	0	1,088	36,537	105,925	83,055	2,439
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	0
Travel and Transportation	0	300	55,589	110,195	61,459	237
Space Cost	0	0	3,318	9,315	19,373	0
Telephone and Utilities	0	0	1,332	4,150	13,230	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	192	758	1,983	0
Supplies	0	30,328	0	3,907	5,327	53
Food	0	0	0	0	0	0
Equipment and Facilities	0	0	246	1,231	2,461	0
Advertising/Promotion	0	0	0	0	2,187	0
Insurance	15	0	0	6,042	106	0
Printing and Publications	0	0	483	718	594	0
Repairs and Maintenance	415	7,697	0	1,885	418	0
Other	1,342	0	0	0	0	0
Training	0	0	108	13,212	0	0
Fees, Licenses and Dues	0	0	0	1,006	1,000	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>1,772</u>	<u>45,500</u>	<u>299,978</u>	<u>842,468</u>	<u>669,375</u>	<u>5,896</u>
Excess Revenues Over (Under) Expenses	(878)	68	219,630	91,310	1	4,105
Transfers In (Out)	0	(68)	(685,628)	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, 2017	<u>127,772</u>	<u>0</u>	<u>465,998</u>	<u>0</u>	<u>(49)</u>	<u>19,087</u>
NET ASSETS, DECEMBER 31, 2018	<u>\$ 126,894</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 91,310</u>	<u>\$ (48)</u>	<u>\$ 23,192</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, 2018

	441 Belmont PI Operating	446 Clayton PI Operating	600 7757 HOME 96 REUSE	610 16895 DOE 17	611 17195 DOE 17	630 17382 DHS 18
<b>REVENUES</b>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	0	0	16,444	75,917	2,654
State Grants	0	0	0	0	0	0
Program Fees and Contracts	11,521	6,391	(8)	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	288	0	2,864	0	0	0
Total Revenues	<u>11,809</u>	<u>6,391</u>	<u>2,856</u>	<u>16,444</u>	<u>75,917</u>	<u>2,654</u>
<b>EXPENSES</b>						
Salaries and Wages	3,169	1,584	0	5,543	29,290	1,404
Fringe Benefits	1,053	527	0	1,847	9,095	460
Indirect Costs	3,791	1,734	0	806	6,736	323
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	715	3,139	0
Travel and Transportation	0	198	0	2,682	6,195	467
Space Cost	0	0	0	0	0	0
Telephone and Utilities	0	0	0	0	437	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	0	0	0
Supplies	0	0	0	3,954	9,922	0
Food	0	0	0	0	0	0
Equipment and Facilities	0	0	0	251	661	0
Advertising/Promotion	0	0	0	0	0	0
Insurance	0	0	0	0	1,961	0
Printing and Publications	0	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0	0
Other	0	0	0	620	3,437	0
Training	0	0	0	0	5,044	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>8,013</u>	<u>4,043</u>	<u>0</u>	<u>16,418</u>	<u>75,917</u>	<u>2,654</u>
Excess Revenues Over (Under) Expenses	3,796	2,348	2,856	26	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, 2017	<u>66,550</u>	<u>(4,724)</u>	<u>371,575</u>	<u>(26)</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2018	<u>\$ 70,346</u>	<u>\$ (2,376)</u>	<u>\$ 374,431</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  
HOUSING  
(Non-GAAP Presentation)

For the Year Ended December 31, 2018

	631 17101 DHS 17	700 NWA Housing Counseling	701 NWA Housing Counseling	710 NWA Rural Impact 16-19	750 1537 HOME 16 SHH Subsidies
<b>REVENUES</b>					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	55,708	4,421	14,169	50,000	69,030
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	26,214
Interest and Dividends	0	0	0	594	0
Total Revenues	<u>55,708</u>	<u>4,421</u>	<u>14,169</u>	<u>50,594</u>	<u>95,244</u>
<b>EXPENSES</b>					
Salaries and Wages	20,600	2,949	9,277	25,802	0
Fringe Benefits	6,827	794	2,758	8,622	0
Indirect Costs	4,020	678	2,134	5,934	0
Stipends	0	0	0	0	0
Consultant/Contractual	2,743	0	0	0	0
Travel and Transportation	1,656	0	0	362	0
Space Cost	0	0	0	1,194	0
Telephone and Utilities	437	0	0	673	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	12,906	0	0	22	0
Food	0	0	0	0	0
Equipment and Facilities	157	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	2,877	0	0	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	3,485	0	0	0	53,566
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	9,000
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	26,214
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>55,708</u>	<u>4,421</u>	<u>14,169</u>	<u>42,609</u>	<u>88,780</u>
Excess Revenues Over (Under) Expenses	0	0	0	7,985	6,464
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, 2017	<u>0</u>	<u>0</u>	<u>0</u>	<u>66,662</u>	<u>(6,464)</u>
NET ASSETS, DECEMBER 31, 2018	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 74,647</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, 2018

	770 NWA 18-19 Expendable Grant	771 NWA 17-18 Expendable Grant	772 NWA Housing Counseling NonFed	775 NWA Strategic Planning	780 NWA Capital Fund
<b>REVENUES</b>					
Contributions	\$ 0	\$ 0	\$ 5,000	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	161,900	3,000	0	25,000	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	60
Match Revenues	0	0	0	0	0
Interest and Dividends	2,256	2,095	240	88	15,840
Total Revenues	<u>164,156</u>	<u>5,095</u>	<u>5,240</u>	<u>25,088</u>	<u>15,900</u>
<b>EXPENSES</b>					
Salaries and Wages	91,683	44,713	385	0	0
Fringe Benefits	24,885	12,171	115	0	0
Indirect Costs	19,798	10,289	89	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	19	0	0	0	0
Travel and Transportation	8,049	6,352	0	0	0
Space Cost	5,006	1,392	0	0	0
Telephone and Utilities	151	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	250	(10)	0	0	0
Supplies	17,378	3,567	0	861	0
Food	0	0	0	35	0
Equipment and Facilities	873	60	0	0	0
Advertising/Promotion	5,615	2,653	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	201	0	0	0	0
Repairs and Maintenance	33	0	0	0	0
Other	0	0	0	0	0
Training	18,858	0	0	0	0
Fees, Licenses and Dues	968	145	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>193,767</u>	<u>81,332</u>	<u>589</u>	<u>896</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	(29,611)	(76,237)	4,651	24,192	15,900
Transfers In (Out)	389,847	(389,847)	0	0	(3,073)
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, 2017	<u>0</u>	<u>466,084</u>	<u>23,098</u>	<u>0</u>	<u>1,588,008</u>
NET ASSETS, DECEMBER 31, 2018	<u>\$ 360,236</u>	<u>\$ 0</u>	<u>\$ 27,749</u>	<u>\$ 24,192</u>	<u>\$ 1,600,835</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, 2018

	782 NWA Hsg Loans Reserve	800 Unrestricted NWA Capital Fund	880 Ardmore Bldg Acct	890 Housing Non-Fed	895 Lynn Lane Bldg Acct
<b>REVENUES</b>					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	7,560	0	0
Federal Grants and Loans	0	67,667	0	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	159,865	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	541	1,029	20	5,882	0
Total Revenues	<u>541</u>	<u>68,696</u>	<u>7,580</u>	<u>165,747</u>	<u>0</u>
<b>EXPENSES</b>					
Salaries and Wages	0	0	0	119,563	0
Fringe Benefits	0	0	0	34,193	0
Indirect Costs	0	0	0	25,307	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	100	0
Travel and Transportation	0	0	0	4,410	0
Space Cost	0	0	0	4,122	0
Telephone and Utilities	0	0	3,298	1,440	2,210
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	28	0
Supplies	0	0	133	3,319	0
Food	0	0	0	249	0
Equipment and Facilities	0	0	0	(1,750)	0
Advertising/Promotion	0	0	0	11,038	0
Insurance	0	0	1,448	324	1,166
Printing and Publications	0	0	0	35	0
Repairs and Maintenance	0	0	1,738	112	2,680
Other	0	0	0	(3,032)	0
Training	0	0	0	614	0
Fees, Licenses and Dues	0	0	0	15,146	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>0</u>	<u>6,617</u>	<u>215,218</u>	<u>6,056</u>
Excess Revenues Over (Under) Expenses	541	68,696	963	(49,471)	(6,056)
Transfers In (Out)	0	0	0	3,141	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	1,625	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2017	<u>53,525</u>	<u>56,288</u>	<u>1,054</u>	<u>634,349</u>	<u>(14,518)</u>
NET ASSETS, DECEMBER 31, 2018	<u>\$ 54,066</u>	<u>\$ 124,984</u>	<u>\$ 2,017</u>	<u>\$ 589,644</u>	<u>\$ (20,574)</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, 2018

	Local					
	915 Scattered Sites Hsg Dev	920 Antlers Building Fund	935 Terry Hill Reserve Fund	936 Rental Apartments	937 LD Apt Reserve Fund	965 502 W Duke Building Fund
<b>REVENUES</b>						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	12,000	0	394,246	0	13,200
Federal Grants and Loans	0	0	0	0	0	0
State Grants	0	0	0	0	0	0
Program Fees and Contracts	32,489	0	0	6,382	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	3,151	278	97	10,689	609	0
Total Revenues	<u>35,640</u>	<u>12,278</u>	<u>97</u>	<u>411,317</u>	<u>609</u>	<u>13,200</u>
<b>EXPENSES</b>						
Salaries and Wages	0	0	0	37,288	0	0
Fringe Benefits	0	0	0	12,326	0	0
Indirect Costs	0	0	0	8,576	0	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	1,300	0	950	0	1,250
Travel and Transportation	0	0	0	1,702	0	1
Space Cost	0	0	0	0	0	0
Telephone and Utilities	0	4,391	0	60,106	0	7,094
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	117	0	0
Supplies	0	723	0	4,781	0	698
Food	0	0	0	0	0	0
Equipment and Facilities	0	2,923	0	45,870	0	0
Advertising/Promotion	0	0	0	4,023	0	0
Insurance	0	2,146	0	26,201	0	1,730
Printing and Publications	0	0	0	0	0	0
Repairs and Maintenance	0	2,226	0	105,353	0	4,093
Other	0	0	0	0	0	0
Training	0	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	3,395	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>0</u>	<u>13,709</u>	<u>0</u>	<u>310,688</u>	<u>0</u>	<u>14,866</u>
Excess Revenues Over (Under) Expenses	35,640	(1,431)	97	100,629	609	(1,666)
Transfers In (Out)	0	0	7,200	(34,597)	7,200	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	20,197	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, 2017	<u>779,297</u>	<u>27,052</u>	<u>95,296</u>	<u>(151,933)</u>	<u>56,732</u>	<u>(13,368)</u>
NET ASSETS, DECEMBER 31, 2018	<u>\$ 814,937</u>	<u>\$ 25,621</u>	<u>\$ 102,593</u>	<u>\$ (65,704)</u>	<u>\$ 64,541</u>	<u>\$ (15,034)</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, 2018

	Local				Total
	968 Durant HOC	970 Idabel Office Building Fund	980 Federal Building Fund	995 HOC Building Fund	
<b>REVENUES</b>					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,500
Rental	0	13,200	112,407	28,320	580,933
Federal Grants and Loans	0	0	0	0	2,665,754
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	227,131
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	60
Match Revenues	0	0	0	0	26,214
Interest and Dividends	393	138	520	41	51,043
Total Revenues	<u>393</u>	<u>13,338</u>	<u>112,927</u>	<u>28,361</u>	<u>3,601,635</u>
<b>EXPENSES</b>					
Salaries and Wages	0	0	0	0	1,390,013
Fringe Benefits	0	0	0	0	392,643
Indirect Costs	0	0	0	0	319,259
Stipends	0	0	0	0	0
Consultant/Contractual	0	3,000	33,248	5,668	52,132
Travel and Transportation	0	0	0	19	259,873
Space Cost	0	0	0	0	43,720
Telephone and Utilities	0	5,502	21,687	9,509	135,647
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	3,318
Supplies	0	641	2,122	4,566	105,208
Food	0	0	0	0	284
Equipment and Facilities	0	(2,028)	8,344	5,263	64,562
Advertising/Promotion	0	0	0	0	25,516
Insurance	0	2,678	12,658	8,256	67,608
Printing and Publications	0	0	0	0	2,031
Repairs and Maintenance	0	3,153	24,924	14,540	169,267
Other	0	0	0	0	59,418
Training	0	0	0	0	37,836
Fees, Licenses and Dues	0	0	0	0	30,660
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	26,214
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>12,946</u>	<u>102,983</u>	<u>47,821</u>	<u>3,185,209</u>
Excess Revenues Over (Under) Expenses	393	392	9,944	(19,460)	416,426
Transfers In (Out)	0	0	0	15,000	(690,825)
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	20,197
Gain (Loss) on Disposition of Assets	0	0	0	0	1,625
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2017	<u>38,990</u>	<u>13,446</u>	<u>37,025</u>	<u>6,739</u>	<u>4,803,545</u>
<b>NET ASSETS, DECEMBER 31, 2018</b>	<u>\$ 39,383</u>	<u>\$ 13,838</u>	<u>\$ 46,969</u>	<u>\$ 2,279</u>	<u>\$ 4,550,968</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, 2018

	240 Section 5311 Transit 17-18	241 Section 5311 Transit 18-19	246 Transit Insurance Settlement	247 Section 5339 Transit 18-19	Total
<b>REVENUES</b>					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	580,525	208,480	0	203,326	992,331
State Grants	0	0	0	0	0
Program Fees and Contracts	785,181	223,789	0	0	1,008,970
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	18,895	5,110	0	24,005
Match Revenues	0	0	0	35,881	35,881
Interest and Dividends	1,847	0	896	0	2,743
Total Revenues	<u>1,367,553</u>	<u>451,164</u>	<u>6,006</u>	<u>239,207</u>	<u>2,063,930</u>
<b>EXPENSES</b>					
Salaries and Wages	647,484	206,547	0	0	854,031
Fringe Benefits	176,896	53,732	0	0	230,628
Indirect Costs	148,921	47,506	0	0	196,427
Stipends	0	0	0	0	0
Consultant/Contractual	8,395	1,783	0	0	10,178
Travel and Transportation	114,004	33,259	0	0	147,263
Space Cost	18,297	3,511	0	0	21,808
Telephone and Utilities	43,999	14,205	0	0	58,204
Rehabilitation/Renovation	0	0	0	0	0
Postage	157	42	0	0	199
Supplies	6,549	2,398	0	0	8,947
Food	0	0	0	0	0
Equipment and Facilities	3,561	35,881	0	203,326	242,768
Advertising/Promotion	1,586	1,138	0	0	2,724
Insurance	59,932	36,958	0	0	96,890
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	40,260	21,108	0	0	61,368
Other	2,150	1,663	0	0	3,813
Training	0	0	0	0	0
Fees, Licenses and Dues	14,694	7,663	0	0	22,357
Direct Services	0	0	0	0	0
Match Expense	0	0	0	35,881	35,881
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>1,286,885</u>	<u>467,394</u>	<u>0</u>	<u>239,207</u>	<u>1,993,486</u>
Excess Revenues Over (Under) Expenses	80,668	(16,230)	6,006	0	70,444
Transfers In (Out)	0	(35,882)	0	(203,326)	(239,208)
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	35,882	0	203,326	239,208
Gain (Loss) on Disposition of Assets	0	21,800	15,200	0	37,000
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2017	<u>244,915</u>	<u>0</u>	<u>82,192</u>	<u>0</u>	<u>327,107</u>
NET ASSETS, DECEMBER 31, 2018	<u>\$ 325,583</u>	<u>\$ 5,570</u>	<u>\$ 103,398</u>	<u>\$ 0</u>	<u>\$ 434,551</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, 2018

	150 SBA RLF #1	160 SBA RLF #2	170 Intermediary Relending Program	280 Clayton State Park 16-21	281 CED WX Loan Fund
<b>REVENUES</b>					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	0
State Grants	0	0	0	55,604	0
Program Fees and Contracts	90	20	0	45,850	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	588	3,024	4,420	4	43
Total Revenues	<u>678</u>	<u>3,044</u>	<u>4,420</u>	<u>101,458</u>	<u>43</u>
<b>EXPENSES</b>					
Salaries and Wages	0	0	0	47,351	0
Fringe Benefits	0	0	0	12,623	0
Indirect Costs	0	0	0	10,891	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	19	0
Travel and Transportation	0	0	0	997	0
Space Cost	0	0	0	0	0
Telephone and Utilities	0	0	0	19,231	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	40	0
Supplies	0	0	0	965	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	422	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	330	0
Repairs and Maintenance	0	0	0	3,726	0
Other	0	0	984	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	5,004	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	(689)	(2,417)	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	200	213	0	0	0
Total Expenses	<u>(489)</u>	<u>(2,204)</u>	<u>984</u>	<u>101,599</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	1,167	5,248	3,436	(141)	43
Transfers In (Out)	0	0	0	0	(20,753)
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, 2017	<u>48,456</u>	<u>3,723</u>	<u>81,883</u>	<u>3,414</u>	<u>20,710</u>
NET ASSETS, DECEMBER 31, 2018	<u>\$ 49,623</u>	<u>\$ 8,971</u>	<u>\$ 85,319</u>	<u>\$ 3,273</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

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

For the Year Ended December 31, 2018

	315 Loan Fund KEDDO Econ Dev	470 17-18 SBA Tech Assist	471 18-19 SBA Tech Assist	480 Raymond Gary State Park
<b>REVENUES</b>				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	7,530	5,996	0
State Grants	0	0	0	59,403
Program Fees and Contracts	90	0	0	88,067
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	1,450	4,256	0
Interest and Dividends	14,004	0	0	190
Total Revenues	<u>14,094</u>	<u>8,980</u>	<u>10,252</u>	<u>147,660</u>
<b>EXPENSES</b>				
Salaries and Wages	0	3,435	2,982	72,342
Fringe Benefits	0	1,120	956	20,970
Indirect Costs	0	790	686	16,638
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	3,694
Travel and Transportation	0	835	273	1,336
Space Cost	0	595	432	0
Telephone and Utilities	0	164	192	23,731
Rehabilitation/Renovation	0	0	0	0
Postage	0	47	61	0
Supplies	0	481	337	969
Food	0	0	0	0
Equipment and Facilities	0	0	0	540
Advertising/Promotion	0	0	0	500
Insurance	0	0	0	0
Printing and Publications	0	56	77	0
Repairs and Maintenance	0	0	0	4,756
Other	0	0	0	0
Training	0	0	0	0
Fees, Licenses and Dues	0	0	0	3,106
Direct Services	0	0	0	0
Match Expense	0	1,450	4,256	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>0</u>	<u>8,973</u>	<u>10,252</u>	<u>148,582</u>
Excess Revenues Over (Under) Expenses	14,094	7	0	(922)
Transfers In (Out)	20,753	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, 2017	<u>395,799</u>	<u>(7)</u>	<u>0</u>	<u>15,667</u>
NET ASSETS, DECEMBER 31, 2018	<u>\$ 430,646</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 14,745</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, 2018

	Local				Total
	860 USDA RD Intermediary	910 Group Camps	945 Park Improvements	950 HLSP Marina	
<b>REVENUES</b>					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	13,526
State Grants	0	0	0	0	115,007
Program Fees and Contracts	1,500	94,379	0	354,494	584,490
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	5,706
Interest and Dividends	1	120	1,164	6,858	30,416
Total Revenues	1,501	94,499	1,164	361,352	749,145
<b>EXPENSES</b>					
Salaries and Wages	0	24,092	2,261	131,019	283,482
Fringe Benefits	0	8,009	676	40,032	84,386
Indirect Costs	0	5,541	520	30,135	65,201
Stipends	0	0	0	0	0
Consultant/Contractual	1,250	4,253	0	33,231	42,447
Travel and Transportation	0	3,669	76	5,662	12,848
Space Cost	0	0	0	0	1,027
Telephone and Utilities	0	22,325	0	40,254	105,897
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	162	0	35	345
Supplies	0	2,324	0	5,407	10,483
Food	0	667	0	0	667
Equipment and Facilities	1,350	1,472	0	1,158	4,942
Advertising/Promotion	0	0	0	1,318	1,818
Insurance	0	0	0	60,743	60,743
Printing and Publications	0	1,058	0	0	1,521
Repairs and Maintenance	0	7,111	0	7,782	23,375
Other	0	1,864	0	18,547	21,395
Training	0	0	0	0	0
Fees, Licenses and Dues	0	26	0	13,414	21,550
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	5,706
Bad Debt Expense	0	0	0	0	(3,106)
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	413
Total Expenses	2,600	82,573	3,533	388,737	745,140
Excess Revenues Over (Under) Expenses	(1,099)	11,926	(2,369)	(27,385)	4,005
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, 2017	353	13,809	115,641	701,923	1,401,371
NET ASSETS, DECEMBER 31, 2018	\$ (746)	\$ 25,735	\$ 113,272	\$ 674,538	\$ 1,405,376

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, 2018

	100 17 Indirect Cost	101 18 Indirect Cost	900 General Funds
<b>REVENUES</b>			
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	1,537,317	0
Miscellaneous	0	0	2,316
Match Revenues	0	0	0
Interest and Dividends	0	596	29,862
Total Revenues	0	1,537,913	32,178
<b>EXPENSES</b>			
Salaries and Wages	0	909,469	30,330
Fringe Benefits	0	283,064	3,666
Indirect Costs	0	0	1,515
Stipends	0	0	0
Consultant/Contractual	0	97,374	13,899
Travel and Transportation	0	58,621	494
Space Cost	0	31,273	0
Telephone and Utilities	0	18,640	1,259
Rehabilitation/Renovation	0	0	0
Postage	0	6,691	2
Supplies	0	21,955	657
Food	0	0	15,253
Equipment and Facilities	0	26,644	3,227
Advertising/Promotion	0	1,574	10,672
Insurance	0	15,311	106
Printing and Publications	0	914	227
Repairs and Maintenance	0	0	971
Other	0	0	13,293
Training	0	2,897	0
Fees, Licenses and Dues	0	3,686	3,633
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	1,478,113	99,204
Excess Revenues Over (Under) Expenses	0	59,800	(67,026)
Transfers In (Out)	47,256	(47,256)	670,633
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, 2017	(47,256)	0	2,110,566
<b>NET ASSETS, DECEMBER 31, 2018</b>	<b>\$ 0</b>	<b>\$ 12,544</b>	<b>\$ 2,714,173</b>

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, 2018

	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	1,509,575	3,046,892
Miscellaneous	0	0	2,316
Match Revenues	0	0	0
Interest and Dividends	0	8,319	38,777
Total Revenues	0	1,517,894	3,087,985
<u>EXPENSES</u>			
Salaries and Wages	0	29,892	969,691
Fringe Benefits	0	8,905	295,635
Indirect Costs	0	6,101	7,616
Stipends	0	0	0
Consultant/Contractual	0	0	111,273
Travel and Transportation	0	0	59,115
Space Cost	0	0	31,273
Telephone and Utilities	0	0	19,899
Rehabilitation/Renovation	0	0	0
Postage	0	0	6,693
Supplies	0	0	22,612
Food	0	0	15,253
Equipment and Facilities	0	0	29,871
Advertising/Promotion	0	0	12,246
Insurance	0	1,416,726	1,432,143
Printing and Publications	0	0	1,141
Repairs and Maintenance	0	0	971
Other	0	186,630	199,923
Training	0	0	2,897
Fees, Licenses and Dues	0	0	7,319
Direct Services	0	0	0
Match Expense	0	0	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	300,296	0	300,296
Interest	0	0	0
Total Expenses	300,296	1,648,254	3,525,867
Excess Revenues Over (Under) Expenses	(300,296)	(130,360)	(437,882)
Transfers In (Out)	410,563	0	1,081,196
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	(46,490)	0	(46,490)
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2017	5,564,535	521,235	8,149,080
NET ASSETS, DECEMBER 31, 2018	\$ 5,628,312	\$ 390,875	\$ 8,745,904

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, 2018

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	\$ 16,246,855	
Less Unacceptable Assets	<u>0</u>	
Adjusted Net Worth for HUD Requirement Purposes		\$ <u>16,246,855</u>
Adjusted Net Worth ABOVE Amount Required		\$ <u>16,196,855</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.: 06CH7099/05

For the Period December 1, 2017 through November 30, 2018

	221	321	
	Head Start	Early Head Start	Total
<u>REVENUES</u>			
In-Kind	\$ 853,228	\$ 128,592	\$ 981,820
 TOTAL REVENUES	 <u>\$ 853,228</u>	 <u>\$ 128,592</u>	 <u>\$ 981,820</u>
 <u>EXPENSES</u>			
In Center Salaries	\$ 52,396	\$ 75,424	\$ 127,820
In Center Fringe	9,736	22,316	32,052
Indirect Cost	0	0	
Dues/Fees	0	0	0
Pupil Transportation	551,186	0	551,186
Professional Services	16,766	1,385	18,151
Local Travel	0	5,732	5,732
Out of Area Travel	0	267	267
Space Cost/Rent	185,434	21,948	207,382
Classroom Supplies	12,548	403	12,951
Insurance	0	0	0
Maintenance and Repairs	1,625	587	2,212
Recruitment/Advertising	0	0	0
Training/T&TA	882	413	1,295
Printing/Copying	88	117	205
Telephone/Utilities	22,567	0	22,567
Transition Activities	0	0	0
Nutrition Support	0	0	0
 TOTAL EXPENSES	 <u>\$ 853,228</u>	 <u>\$ 128,592</u>	 <u>\$ 981,820</u>



LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

SCHEDULE OF IN-KIND  
EARLY HEAD START CHILD CARE PARTNERSHIP  
Contract No.: 06HP0017/03

For the Period August 1, 2017 through July 31, 2018

	460 Early Head Start Child Care
<u>REVENUES</u>	
In-Kind	\$ <u>68,550</u>
 TOTAL REVENUES	 \$ <u>68,550</u>
 <u>EXPENSES</u>	
In Center Salaries	\$ 8,757
In Center Fringe	13,293
Indirect Cost	11,489
Dues/Fees	633
Pupil Transportation	0
Contractual	100
Professional Services	11,432
Local Travel	551
Out of Area Travel	2,348
Space Cost/Rent	0
Classroom Supplies	9,045
Insurance	9
Maintenance and Repairs	8,672
Recruitment/Advertising	0
Training/T&TA	375
Telephone/Utilities	1,700
Transition Activities	0
Nutrition Support	<u>146</u>
 TOTAL EXPENSES	 \$ <u>68,550</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION  
NEIGHBORWORKS AMERICA FUNDS

December 31, 2018

	190 NWA Safe & Sound (Wells Fargo)	700 NWA Housing Counseling	701 NWA Housing Counseling	710 NWA Rural Impact 16-19
<u>ASSETS</u>				
Current Assets				
Cash	\$ 0	\$ 0	\$ (14,169)	\$ 74,648
Due From Grantors	0	0	14,169	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>0</u>	<u>74,648</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>
<b>TOTAL ASSETS</b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>74,648</u></b>
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 1
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>0</u>	<u>1</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>0</u>	<u>1</u>
Net Assets				
Without Donor Restrictions	0	0	0	74,647
With Donor Restrictions, Invested in Perpetuity	0	0	0	0
Total Net Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>74,647</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>74,648</u></b>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
 Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION  
 NEIGHBORWORKS AMERICA FUNDS

December 31, 2018

	770 NWA 18-19 Expendable Grant	771 NWA 17-18 Expendable Grant	772 NWA Housing Counseling NonFed	775 NWA Strategic Planning
<u>ASSETS</u>				
Current Assets				
Cash	\$ 360,418	\$ 0	\$ 27,749	\$ 24,192
Due From Grantors	0	0	0	0
Notes Receivable, Current, Net	0	0	0	0
Due From Other Funds	0	0	0	0
Prepaid Expenses	0	0	0	0
Total Current Assets	<u>360,418</u>	<u>0</u>	<u>27,749</u>	<u>24,192</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>
<b>TOTAL ASSETS</b>	<b><u>\$ 360,418</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 27,749</u></b>	<b><u>\$ 24,192</u></b>
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts Payable	\$ 182	\$ 0	\$ 0	\$ 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>182</u>	<u>0</u>	<u>0</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>182</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets				
Without Donor Restrictions	360,236	0	27,749	24,192
With Donor Restrictions, Invested in Perpetuity	0	0	0	0
Total Net Assets	<u>360,236</u>	<u>0</u>	<u>27,749</u>	<u>24,192</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 360,418</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 27,749</u></b>	<b><u>\$ 24,192</u></b>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION  
NEIGHBORWORKS AMERICA FUNDS

December 31, 2018

	780 NWA Capital Fund	782 NWA Housing Loans Reserve	790 NWA Drug Free Community	800 Unrestricted NWA Capital Fund	Total
<u>ASSETS</u>					
Current Assets					
Cash	\$ 153,518	\$ 54,066	\$ 0	\$ 124,984	\$ 680,422
Due From Grantors	0	0	0	0	14,169
Notes Receivable, Current, Net	10,981	0	0	0	10,981
Due From Other Funds	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0
Total Current Assets	<u>164,499</u>	<u>54,066</u>	<u>0</u>	<u>124,984</u>	<u>705,572</u>
Non-Current Assets					
Notes Receivable, Net	1,398,195	0	0	0	1,398,195
Property Held For Sale	38,141	0	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>1,436,336</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,436,336</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 1,600,835</u></b>	<b><u>\$ 54,066</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 124,984</u></b>	<b><u>\$ 2,141,908</u></b>
<u>LIABILITIES AND NET ASSETS</u>					
Current Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 183
Accrued Expenses	0	0	0	0	0
Deposits Subject to Refund	0	0	0	0	0
Due To Other Funds	0	0	0	0	0
Notes Payable - Current Portion	0	0	0	0	0
Total Current Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>183</u>
Long-Term Liabilities					
Other Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Less: Current Portion Notes Payable	0	0	0	0	0
Total Long-Term Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>183</u>
Net Assets					
Without Donor Restrictions	199,058	54,066	0	124,984	739,948
With Donor Restrictions, Invested in Perpetuity	1,401,777	0	0	0	1,401,777
Total Net Assets	<u>1,600,835</u>	<u>54,066</u>	<u>0</u>	<u>124,984</u>	<u>2,141,725</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 1,600,835</u></b>	<b><u>\$ 54,066</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 124,984</u></b>	<b><u>\$ 2,141,908</u></b>

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, 2018

	190 NWA Safe & Sound (Wells Fargo)	700 NWA Housing Counseling	701 NWA Housing Counseling	710 NWA Rural Impact 16-19	770 NWA 18-19 Expendable Grant
<b>REVENUES</b>					
Contributions	\$ 45,500	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	4,421	14,169	50,000	161,900
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	68	0	0	594	2,256
Total Revenues	<u>45,568</u>	<u>4,421</u>	<u>14,169</u>	<u>50,594</u>	<u>164,156</u>
<b>EXPENSES</b>					
Salaries and Wages	4,729	2,949	9,277	25,802	91,683
Fringe Benefits	1,358	794	2,758	8,622	24,885
Indirect Costs	1,088	678	2,134	5,934	19,798
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	19
Travel and Transportation	300	0	0	362	8,049
Space Cost	0	0	0	1,194	5,006
Telephone and Utilities	0	0	0	673	151
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	250
Supplies	30,328	0	0	22	17,378
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	0	873
Advertising/Promotion	0	0	0	0	5,615
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	201
Repairs and Maintenance	7,697	0	0	0	33
Other	0	0	0	0	0
Training	0	0	0	0	18,858
Fees, Licenses and Dues	0	0	0	0	968
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>45,500</u>	<u>4,421</u>	<u>14,169</u>	<u>42,609</u>	<u>193,767</u>
Excess Revenues Over (Under) Expenses	68	0	0	7,985	(29,611)
Transfers In (Out)	(68)	0	0	0	389,847
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, 2017	<u>0</u>	<u>0</u>	<u>0</u>	<u>66,662</u>	<u>0</u>
<b>NET ASSETS, DECEMBER 31, 2018</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 74,647</u>	<u>\$ 360,236</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, 2018

	771 NWA 17-18 Expendable Grant	772 NWA Housing Counseling NonFed	775 NWA Strategic Planning	780 NWA Capital Fund
<b>REVENUES</b>				
Contributions	\$ 0	\$ 5,000	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	3,000	0	25,000	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	60
Match Revenues	0	0	0	0
Inte `	2,095	240	88	15,840
Total Revenues	<u>5,095</u>	<u>5,240</u>	<u>25,088</u>	<u>15,900</u>
<b>EXPENSES</b>				
Salaries and Wages	44,713	385	0	0
Fringe Benefits	12,171	115	0	0
Indirect Costs	10,289	89	0	0
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	6,352	0	0	0
Space Cost	1,392	0	0	0
Telephone and Utilities	0	0	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	(10)	0	0	0
Supplies	3,567	0	861	0
Food	0	0	35	0
Equipment and Facilities	60	0	0	0
Advertising/Promotion	2,653	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	145	0	0	0
Direct Services	0	0	0	0
Match Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>81,332</u>	<u>589</u>	<u>896</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	(76,237)	4,651	24,192	15,900
Transfers In (Out)	(389,847)	0	0	(3,073)
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, 2017	<u>466,084</u>	<u>23,098</u>	<u>0</u>	<u>1,588,008</u>
NET ASSETS, DECEMBER 31, 2018	<u>\$ 0</u>	<u>\$ 27,749</u>	<u>\$ 24,192</u>	<u>\$ 1,600,835</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, 2018

	782 NWA Hsg Loans Reserve	790 NWA Drug Free Community	800 Unrestricted NWA Capital Fund	Total
<b>REVENUES</b>				
Contributions	\$ 0	\$ 0	\$ 0	\$ 5,000
Rental	0	0	0	0
Federal Grants and Loans	0	0	67,667	258,490
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	60
Match Revenues	0	0	0	0
Inte `	541	10	1,029	21,664
Total Revenues	<u>541</u>	<u>10</u>	<u>68,696</u>	<u>216,030</u>
<b>EXPENSES</b>				
Salaries and Wages	0	7,127	0	181,936
Fringe Benefits	0	2,423	0	51,768
Indirect Costs	0	1,613	0	40,535
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	19
Travel and Transportation	0	0	0	14,763
Space Cost	0	920	0	8,512
Telephone and Utilities	0	458	0	1,282
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	240
Supplies	0	169	0	21,997
Food	0	0	0	35
Equipment and Facilities	0	0	0	933
Advertising/Promotion	0	0	0	8,268
Insurance	0	0	0	0
Printing and Publications	0	0	0	201
Repairs and Maintenance	0	0	0	33
Other	0	367	0	367
Training	0	0	0	18,858
Fees, Licenses and Dues	0	0	0	1,113
Direct Services	0	0	0	0
Match Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>0</u>	<u>13,077</u>	<u>0</u>	<u>289,661</u>
Excess Revenues Over (Under) Expenses	541	(13,067)	68,696	(73,631)
Transfers In (Out)	0	0	0	(3,073)
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, 2017	<u>53,525</u>	<u>13,067</u>	<u>56,288</u>	<u>2,210,444</u>
<b>NET ASSETS, DECEMBER 31, 2018</b>	<u>\$ 54,066</u>	<u>\$ 0</u>	<u>\$ 124,984</u>	<u>\$ 2,141,725</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION  
LITTLE DIXIE RENTAL APARTMENTS

December 31, 2018

	935 Terry Hill Apts Reserve	937 LD Apts Reserve	936 Rental Apartments	Total
<u>ASSETS</u>				
Current Assets				
Cash	\$ 102,593	\$ 64,541	\$ 1,121,782	\$ 1,288,916
Due From Grantors	0	0	0	0
Other Receivables	0	0	0	0
Notes Receivable, Current, Net	0	0	0	0
Due From Other Funds	0	0	0	0
Prepaid Expenses	0	0	0	0
Total Current Assets	102,593	64,541	1,121,782	1,288,916
Non-Current Assets				
Notes Receivable, Net	0	0	0	0
Property Held For Sale	0	0	0	0
Property and Equipment	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0
Total Non-Current Assets	0	0	0	0
 TOTAL ASSETS	 \$ 102,593	 \$ 64,541	 \$ 1,121,782	 \$ 1,288,916
 <u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts Payable	\$ 0	\$ 0	\$ 4,423	\$ 4,423
Accrued Expenses	0	0	0	0
Deposits Subject to Refund	0	0	25,826	25,826
Escrow Payables	0	0	0	0
Deferred Revenue	0	0	0	0
Due To Other Funds	0	0	75,000	75,000
Notes Payable - Current Portion	0	0	0	0
Total Current Liabilities	0	0	105,249	105,249
Long-Term Liabilities				
Other Payable	0	0	0	0
Notes Payable	0	0	1,082,237	1,082,237
Less: Current Portion Notes Payable	0	0	0	0
Total Long-Term Liabilities	0	0	1,082,237	1,082,237
Total Liabilities	0	0	1,187,486	1,187,486
Net Assets				
Without Donor Restrictions	102,593	64,541	(65,704)	101,430
With Donor Restrictions	0	0	0	0
Total Net Assets	102,593	64,541	(65,704)	101,430
 TOTAL LIABILITIES AND NET ASSETS	 \$ 102,593	 \$ 64,541	 \$ 1,121,782	 \$ 1,288,916



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, 2018

	935 Terry Hill Apts Reserve	937 LD Apts Reserve	936 Rental Apartments	Total
<u>REVENUES</u>				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	394,246	394,246
Federal Grants and Loans	0	0	0	0
State Grants	0	0	0	0
Program Fees and Contracts	0	0	6,382	6,382
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Interest and Dividends	97	609	10,689	11,395
Total Revenues	97	609	411,317	412,023
<u>EXPENSES</u>				
Salaries and Wages	0	0	37,288	37,288
Fringe Benefits	0	0	12,326	12,326
Indirect Costs	0	0	8,576	8,576
Stipends	0	0	0	0
Consultant/Contractual	0	0	950	950
Travel and Transportation	0	0	1,702	1,702
Space Cost	0	0	0	0
Telephone and Utilities	0	0	60,106	60,106
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	117	117
Supplies	0	0	4,781	4,781
Food	0	0	0	0
Equipment and Facilities	0	0	45,870	45,870
Advertising/Promotion	0	0	4,023	4,023
Insurance	0	0	26,201	26,201
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	0	105,353	105,353
Other	0	0	0	0
Training	0	0	0	0
Fees, Licenses and Dues	0	0	3,395	3,395
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	310,688	310,688
Excess Revenues Over (Under) Expenses	97	609	100,629	101,335
Transfers In (Out)	7,200	7,200	(34,597)	(20,197)
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	20,197	20,197
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2017	95,296	56,732	(151,933)	95
 NET ASSETS, DECEMBER 31, 2018	 \$ 102,593	 \$ 64,541	 \$ (65,704)	 \$ 101,430

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.  
Hugo, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS

December 31, 2018

**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, 2018

**Section 1 – Summary of Auditor’s Results**

*Financial Statements:*

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weakness(es) identified?  Yes  No

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

Noncompliance material to financial statements noted?  Yes  No

*Federal Awards:*

Internal Control Over Major Programs:

Material weakness(es) identified?  Yes  No

Significant deficiencies identified not considered to be material weakness(es)?  Yes  None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified.

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?  
 Yes  No

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

Auditee qualified as low-risk auditee?  Yes  No

*Identification of Major Programs:*

<u>CFDA #</u>	<u>PROGRAM TITLE</u>
10.420	Rural Housing Service
93.926	Healthy Start Initiative

**Section II – Financial Statement Findings and Questioned Costs:**

None reported.

**Section III – Federal Awards Findings and Questioned Costs:**

None reported.