

Little Dixie Community Action Agency, Inc.

Hugo, Oklahoma

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

For the Years Ended December 31, 2019 and 2018

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LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Little Dixie Community Action Agency, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019 and 2018, 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, 2019 and 2018, 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 29, 2020 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

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

June 29, 2020

FINANCIAL STATEMENTS

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION

December 31, 2019 and December 31, 2018

	2019		
	Without Donor Restrictions	With Donor Restrictions	2019 Total
<u>ASSETS</u>			
Current Assets			
Cash	\$ 7,474,503	\$ 1,109,072	\$ 8,583,575
Due From Grantors	27,223	1,044,685	1,071,908
Other Receivables	36,188	281,647	317,835
Notes Receivable, Current, Net	0	55,798	55,798
Due From (To) Other Funds	0	0	0
Prepaid Expenses	682	0	682
Total Current Assets	<u>7,538,596</u>	<u>2,491,202</u>	<u>10,029,798</u>
Non-Current Assets			
Notes Receivable, Net	133,364	1,184,611	1,317,975
Property Held For Sale	536,042	140,824	676,866
Property and Equipment	12,789,508	0	12,789,508
Less: Accumulated Depreciation	<u>(6,910,067)</u>	<u>0</u>	<u>(6,910,067)</u>
Total Non-Current Assets	<u>6,548,847</u>	<u>1,325,435</u>	<u>7,874,282</u>
 TOTAL ASSETS	 <u>\$ 14,087,443</u>	 <u>\$ 3,816,637</u>	 <u>\$ 17,904,080</u>
<u>LIABILITIES AND NET ASSETS</u>			
Current Liabilities			
Accounts Payable	\$ 108,506	\$ 198,607	\$ 307,113
Accrued Expenses	368,029	0	368,029
Deposits Subject to Refund	24,976	0	24,976
Insurance and Taxes Payable	0	0	0
Escrow Payables	0	954	954
Deferred Revenue	0	0	0
Notes Payable - Current Portion	0	34,412	34,412
Total Current Liabilities	<u>501,511</u>	<u>233,973</u>	<u>735,484</u>
Long-Term Liabilities			
Other Payable	0	0	0
Notes Payable	924,454	123,763	1,048,217
Less: Current Portion Notes Payable	<u>0</u>	<u>(34,412)</u>	<u>(34,412)</u>
Total Long-Term Liabilities	<u>924,454</u>	<u>89,351</u>	<u>1,013,805</u>
Total Liabilities	<u>1,425,965</u>	<u>323,324</u>	<u>1,749,289</u>
Net Assets			
Without Donor Restrictions	12,661,478	0	12,661,478
With Donor Restrictions	<u>0</u>	<u>3,493,313</u>	<u>3,493,313</u>
Total Net Assets	<u>12,661,478</u>	<u>3,493,313</u>	<u>16,154,791</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 14,087,443</u>	 <u>\$ 3,816,637</u>	 <u>\$ 17,904,080</u>

* 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, 2019 and December 31, 2018

	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	<u>8,148,201</u>	<u>2,231,761</u>	<u>10,379,962</u>
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	<u>(6,923,999)</u>	<u>0</u>	<u>(6,923,999)</u>
Total Non-Current Assets	<u>6,049,149</u>	<u>1,821,036</u>	<u>7,870,185</u>
 TOTAL ASSETS	 <u>\$ 14,197,350</u>	 <u>\$ 4,052,797</u>	 <u>\$ 18,250,147</u>
 <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	<u>464,952</u>	<u>207,344</u>	<u>672,296</u>
Long-Term Liabilities			
Other Payable	0	0	0
Notes Payable	1,207,237	159,227	1,366,464
Less: Current Portion Notes Payable	<u>0</u>	<u>(35,468)</u>	<u>(35,468)</u>
Total Long-Term Liabilities	<u>1,207,237</u>	<u>123,759</u>	<u>1,330,996</u>
Total Liabilities	<u>1,672,189</u>	<u>331,103</u>	<u>2,003,292</u>
Net Assets			
Without Donor Restrictions	12,525,161	0	12,525,161
With Donor Restrictions	<u>0</u>	<u>3,721,694</u>	<u>3,721,694</u>
Total Net Assets	<u>12,525,161</u>	<u>3,721,694</u>	<u>16,246,855</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 14,197,350</u>	 <u>\$ 4,052,797</u>	 <u>\$ 18,250,147</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, 2019 and December 31, 2018

	2019		2019 Total
	Without Donor Restrictions	With Donor Restrictions	
<u>REVENUES</u>			
Contributions	\$ 73,786	\$ 17,000	\$ 90,786
Rental	577,210	7,560	584,770
Federal Grants and Loans	372,309	13,058,257	13,430,566
State Grants	0	496,785	496,785
Program Fees and Contracts	1,821,676	1,430,105	3,251,781
Recoveries from Programs	3,128,477	0	3,128,477
Miscellaneous	2,854	5,650	8,504
Match Revenues	8,200	1,359,707	1,367,907
Interest and Dividends	96,796	35,526	132,322
Net Assets Released from Restrictions:			
Satisfaction of Program Restrictions	16,063,283	(16,063,283)	0
Satisfaction of Property & Equipment Acquisition Restrictions	229,353	(229,353)	0
Total Revenues	<u>22,373,944</u>	<u>117,954</u>	<u>22,491,898</u>
<u>EXPENSES</u>			
Program Services			
Early Childhood	10,262,018	0	10,262,018
Community Services	3,226,397	0	3,226,397
Housing	3,679,848	0	3,679,848
Transportation	1,828,181	0	1,828,181
Economic Development	821,579	0	821,579
Supportive Services			
General Operating	3,483,999	0	3,483,999
Total Expenses	<u>23,302,022</u>	<u>0</u>	<u>23,302,022</u>
Change in Net Assets	(928,078)	117,954	(810,124)
Prior Period Adjustment	0	0	0
Interfund Transfers	676,886	(676,886)	0
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	439,920	307,851	747,771
Gain (Loss) on Disposition of Assets	(52,411)	22,700	(29,711)
Net Assets, December 31, 2018	<u>12,525,161</u>	<u>3,721,694</u>	<u>16,246,855</u>
NET ASSETS, DECEMBER 31, 2019	<u>\$ 12,661,478</u>	<u>\$ 3,493,313</u>	<u>\$ 16,154,791</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, 2019 and December 31, 2018

	2018		2018 Total
	Without Donor Restrictions	With Donor Restrictions	
<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 FUNCTIONAL EXPENSES

For the Years Ended December 31, 2019 and December 31, 2018

<u>EXPENSES</u>	2019		
	Early Childhood	Community Services	Housing
Salaries and Wages	\$ 3,318,764	\$ 1,101,113	\$ 1,434,562
Fringe Benefits	945,826	322,781	413,739
Indirect Costs	777,354	252,355	332,168
Stipends	42,135	57,861	0
Consultant/Contractual	861,480	193,073	79,119
Travel and Transportation	128,491	120,160	288,706
Space Cost	150,988	48,259	44,371
Telephone and Utilities	144,077	33,760	148,691
Rehabilitation/Renovation	0	0	0
Postage	1,892	5,030	1,992
Supplies	356,382	474,121	86,197
Food	1,256,951	11,065	177
Equipment and Facilities	273,393	67,871	392,109
Advertising/Promotion	1,739	60,950	7,806
Insurance	51,834	2,061	82,759
Printing and Publications	15,946	14,245	3,503
Repairs and Maintenance	78,467	977	247,648
Other	733,849	58,480	67,444
Training	4,000	87,472	12,234
Fees, Licenses and Dues	26,209	24,877	30,885
Direct Services	0	26,132	92
Match Expense	1,092,241	263,754	5,646
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
TOTAL EXPENSES	\$ 10,262,018	\$ 3,226,397	\$ 3,679,848

* 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, 2019 and December 31, 2018

	2019			2019 Total
	Trans- portation	Economic Development	General Operating	
<u>EXPENSES</u>				
Salaries and Wages	\$ 790,416	\$ 271,315	\$ 1,010,093	\$ 7,926,263
Fringe Benefits	210,078	80,351	312,395	2,285,170
Indirect Costs	181,795	62,403	15,183	1,621,258
Stipends	0	0	0	99,996
Consultant/Contractual	6,000	43,507	171,252	1,354,431
Travel and Transportation	126,190	18,005	89,170	770,722
Space Cost	18,536	1,104	27,942	291,200
Telephone and Utilities	58,210	100,394	16,482	501,614
Rehabilitation/Renovation	0	0	0	0
Postage	169	(36)	7,580	16,627
Supplies	11,819	13,924	26,625	969,068
Food	0	0	15,317	1,283,510
Equipment and Facilities	216,848	7,847	40,172	998,240
Advertising/Promotion	3,945	1,603	9,385	85,428
Insurance	97,751	79,932	1,212,108	1,526,445
Printing and Publications	0	456	1,344	35,494
Repairs and Maintenance	80,331	95,338	225	502,986
Other	6,524	20,025	169,451	1,055,773
Training	0	0	2,149	105,855
Fees, Licenses and Dues	17,896	19,831	12,895	132,593
Direct Services	0	0	0	26,224
Match Expense	1,673	4,593	0	1,367,907
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	344,231	344,231
Interest	0	987	0	987
TOTAL EXPENSES	\$ 1,828,181	\$ 821,579	\$ 3,483,999	\$ 23,302,022

* 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, 2019 and December 31, 2018

<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
TOTAL EXPENSES	\$ 10,222,310	\$ 2,542,806	\$ 3,185,209

* 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, 2019 and December 31, 2018

	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
TOTAL EXPENSES	\$ 1,993,486	\$ 745,140	\$ 3,525,867	\$ 22,214,818

* 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, 2019 and December 31, 2018

	2019
<u>CASH FLOWS PROVIDED (USED) OPERATING ACTIVITIES</u>	
Change in Net Assets	\$ (810,124)
Adjustment for Items Not Affecting Cash:	
Depreciation	\$ 344,231
(Increase) Decrease in Other Receivables	11,032
(Increase) Decrease in Notes Receivable	366,531
(Increase) Decrease in Prepaid Expenses	7,458
(Increase) Decrease in Due From Grantors	(110,595)
Increase (Decrease) in Escrow Payables	888
Increase (Decrease) in Accounts Payable	73,696
Increase (Decrease) in Accrued Expenses	(9,490)
Increase (Decrease) in Other Payables	0
Increase (Decrease) in Deposits Subject to Refund	(850)
Increase (Decrease) in Deferred Revenue	0
Increase (Decrease) in Insurance/Taxes Payable	0
Capitalized Notes Receivable	0
Capitalized Fixed Assets	747,771
Gain (Loss) on Disposition of Assets	(29,711)
Returned to Grantor	0
Amount Provided by Grantor	0
Prior Period Adjustment	0
Cash Provided (Used) by Operating Activities	1,400,961
	590,837
<u>CASH PROVIDED (USED) BY INVESTING ACTIVITIES</u>	
Increase in Property Held for Sale	(100,581)
(Acquisitions)/Dispositions of Property and Equipment	(595,360)
Cash Provided (Used) by Investing Activities	(695,941)
<u>CASH PROVIDED (USED) BY FINANCING ACTIVITIES</u>	
Acquisition/(Reduction) of Debt	(318,247)
Cash Provided (Used) by Financing Activities	(318,247)
Increase (Decrease) in Cash	(423,351)
Cash, December 31, 2018	9,006,926
CASH, DECEMBER 31, 2019	\$ 8,583,575

* 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, 2019 and December 31, 2018

		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

NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018

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, 2019 and 2018

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>2019</u>	<u>2018</u>
Purpose Restrictions Accomplished:		
Early Childhood Program Operations	\$ 8,807,707	\$ 9,003,675
Community Services Program Operations	3,056,440	2,469,925
Housing Program Operations	2,305,284	2,292,857
Transportation Program Operations	1,615,761	1,754,279
Economic Development Program Operations	<u>278,091</u>	<u>270,297</u>
	<u>16,063,283</u>	<u>15,791,033</u>
Property/Equipment Acquisitions:		
Early Childhood Program	16,933	95,385
Transportation Program	<u>212,420</u>	<u>239,207</u>
	<u>229,353</u>	<u>334,592</u>
Total Restrictions Released	<u>\$ 16,292,636</u>	<u>\$ 16,125,625</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 2019 or 2018.

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 2019 and 2018.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018

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.

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>2019</u>	<u>2018</u>
Financial Assets at year-end	\$ 11,347,091	\$ 12,037,410
Less those unavailable for general expenditures within one year, due to Contractual or Donor-Imposed Restrictions:		
Restricted for Deposits/Escrow	(25,930)	(25,892)
Notes Receivable due in more than one year	(1,317,975)	(1,665,588)
Financial Assets available to meet cash needs for general expenditures within one year	<u>\$ 10,003,186</u>	<u>\$ 10,345,930</u>

NOTE 4: NET ASSETS WITH DONOR RESTRICTIONS

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

	<u>2019</u>	<u>2018</u>
Subject to Expenditure for Specified Purpose:		
Early Childhood Program Operations	\$ 2,005	\$ 0
Community Services Program Operations	8,066	1,202
Housing Program Operations	1,470,907	1,275,410
Transportation Program Operations	421,717	434,551
Economic Development Program Operations	609,374	591,83
	<u>2,512,069</u>	<u>2,302,994</u>
Subject to Acquisition of Property/Equipment:		
Early Childhood Program	0	16,923
Community Services Program	0	0
Housing Program	0	0
Transportation Program	0	0
Economic Development Program	0	0
	<u>0</u>	<u>16,923</u>
Invested in Perpetuity:		
Housing Program (NWA Capital Fund - 780)	981,244	1,401,777
	<u>\$ 3,493,313</u>	<u>\$ 3,721,694</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018

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, 2019 and 2018 all deposits were fully insured.

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>2019</u>	No. of <u>Loans</u>	<u>2018</u>	No. of <u>Loans</u>
Notes Receivable:				
HOME 96 ReUse (See related Note 21)	\$ 76,350	1	\$ 82,309	1
Intermediary Relending Program	15,847	4	53,274	4
NWA Capital Fund	1,114,608	9	1,409,176	11
SBA	30,363	7	44,644	11
Economic Development	142,110	2	160,794	2
	<u>1,379,278</u>		<u>1,750,197</u>	
Reserve for Doubtful Accounts:				
Intermediary Relending Program	951		3,196	
SBA Microloans	4,554		6,697	
Total Reserve for Doubtful Accounts	<u>5,505</u>		<u>9,893</u>	
 NET NOTES RECEIVABLE	 <u>\$ 1,373,773</u>		 <u>\$ 1,740,304</u>	

Interest recognized for the year ended December 31, 2019 was \$31,885 and for December 31, 2018 was \$32,972. 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, 2019:

		No.	%	No.	%
	<u>Current</u>	<u>Loans</u>		<u>Non-Current</u>	<u>Loans</u>
Intermediary Relending Program	\$ 15,847	4	100%	\$ ---	---
NWA Capital Fund	1,106,413	8	99.3%	8,195	1
HOME 96 ReUse	76,350	1	100%	---	---
SBA Microloans	30,363	7	100%	---	---
Economic Development	142,110	2	100%	---	---

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018

NOTE 6: NOTES RECEIVABLE, CONTINUED

Loan Delinquency Status as of December 31, 2018:

	<u>Current</u>	<u>No.</u> <u>Loans</u>	<u>%</u>	<u>Non-Current</u>	<u>No.</u> <u>Loans</u>	<u>%</u>
Intermediary Relending Program	\$ 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%	---	---	---

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 \$924,454 as of December 31, 2019 and \$1,409,176 as of December 31, 2018. 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>2019</u>	<u>2018</u>
Loans to Individuals	\$ 190,154	\$ 201,939
Loan to LDCAA – Terry Hill Apartments	775,521	775,521
Loan to LDCAA – HOC Hugo/Durant/Ardmore	0	25,000
Loan to LDCAA – Terry Hill CFRAH	11,183	306,716
Loan to LDCAA – Federal Building	0	100,000
Loan to LDCAA – Jackson Street Building	<u>137,750</u>	<u>0</u>
	<u>\$ 1,114,608</u>	<u>\$ 1,409,176</u>

Loan activity for the year ended December 31, 2019 was as follows:

	<u>Balance</u> <u>at</u> <u>12/31/18</u>	<u>Repayments</u>	<u>Write-Offs</u>	<u>Loans Made</u>	<u>Balance</u> <u>at</u> <u>12/31/19</u>
Notes Receivable	\$ 1,750,197	\$(193,136)	\$(420,533)*	\$ 242,750	\$ 1,379,278
Allowance for Doubtful Accounts	(9,893)	<u>0</u>	<u>0</u>	<u>4,388</u>	(5,505)
Total	<u>\$ 1,740,304</u>	<u>\$(193,136)</u>	<u>\$(420,533)</u>	<u>\$ 247,138</u>	<u>\$ 1,373,773</u>

* Includes \$420,533 of release from restriction by NWA.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018

NOTE 6: NOTES RECEIVABLE, CONTINUED

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	(13,028)	<u>0</u>	<u>0</u>	<u>3,135</u>	(9,893)
Total	<u>\$ 1,732,025</u>	<u>\$(141,856)</u>	<u>\$ 0</u>	<u>\$ 150,135</u>	<u>\$ 1,740,304</u>

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:

	<u>2019</u>	<u>2018</u>
Land	\$ 395,757	\$ 395,757
Buildings and Improvements	5,640,649	5,740,753
Buildings and Improvements – Construction in Progress	372,177	8,579
Vehicles	3,442,029	3,454,774
Computers and Equipment	815,885	829,437
Leasehold Improvements	<u>2,123,011</u>	<u>2,123,011</u>
Total Property and Equipment	12,789,508	12,552,311
Accumulated Depreciation	(4,875,803)	(4,899,330)
Accumulated Amortization	<u>(2,034,264)</u>	<u>(2,024,669)</u>
Net Property and Equipment	<u>\$ 5,879,441</u>	<u>\$ 5,628,312</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018

NOTE 8: FORECLOSED RESIDENTIAL REAL ESTATE

Foreclosed residential real estate includes all properties held at December 31, 2019 and 2018 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, 2019 and 2018 was as follows:

	<u>2019</u>	<u>2018</u>
Properties acquired through foreclosure proceedings	\$ 0	\$ 58,817
Properties conveyed through a deed in lieu of foreclosure	<u>0</u>	<u>0</u>
Total	<u>\$ 0</u>	<u>\$ 58,817</u>

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 12/31/19</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, 2019, the total amount authorized has been drawn down.	\$ 78,405	\$ 58,176
Note payable to U.S. Small Business Administration. Amount authorized is \$100,000. As of December 31, 2019 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	0
Note payable to U.S. Small Business Administration. Amount authorized is \$100,000. As of December 31, 2019 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	61,827

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018

NOTE 10: LONG TERM DEBT, CONTINUED

	<u>Principal Balance 12/31/18</u>	<u>Principal Balance 12/31/19</u>
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	3,760
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 – Jackson Street Building Fund. See related Note 6.	0	137,750
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>11,183</u>
Total Long-Term Debt	<u>\$ 1,366,464</u>	<u>\$ 1,048,217</u>

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

Fiscal Year Ending	
<u>December 31,</u>	
2020	\$ 34,412
2021	32,388
2022	28,137
2023	11,056
2024	11,083
Thereafter	<u>931,141</u>
Total	<u>\$ 1,048,217</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018

NOTE 10: LONG TERM DEBT, CONTINUED

Change in Long Term Debt:

Fund No	Balance <u>12/31/18</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>12/31/19</u>
150 US Small Business Admin	\$ 1,286	\$ 0	\$(1,286)	\$ 0
160 US Small Business Admin.	72,767	0	(10,940)	61,827
170 USDA – Rural Bus. Coop. Svc.	78,405	0	(20,229)	58,176
480 Raymond Gary State Park	6,769	0	(3,009)	3,760
936 NeighborWorks Capital Fund	1,082,237	0	(295,533)	786,704
972 NeighborWorks Capital Fund	0	137,750	0	137,750
980 NeighborWorks Capital Fund	100,000	0	(100,000)	0
995 NeighborWorks Capital Fund	<u>25,000</u>	<u>0</u>	<u>(25,000)</u>	<u>0</u>
Total	<u>\$ 1,366,464</u>	<u>\$ 137,750</u>	<u>\$(455,997)</u>	<u>\$ 1,048,217</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, 2019 and 2018, \$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, 2019 and 2018, \$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. The lease was renewed March 1, 2019 for 12 monthly payments of \$700. During the years ended December 31, 2019 and 2018, \$8,400 was paid on the lease each year.

On May 1, 2019, LDCAA leased space under an operating lease for 60 monthly payments of \$500. During the year ended December 31, 2019, \$3,500 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>2019</u>	<u>2018</u>
2019	\$ ---	\$ 5,777
2020	6,001	877
2021	6,001	1
2022	6,001	1
2023	6,001	1
2024	2,501	---

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018

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. The lease was renewed December 16, 2018 for 60 monthly payments of \$6,365. During the years ended December 31, 2019 and December 31, 2018, LDCAA received \$76,374 and \$72,756 respectively 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 year ended December 31, 2018, LDCAA received \$1,250 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 \$368,029 as of December 31, 2019 and \$377,519 as of December 31, 2018. 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, 2019 LDCAA contributed \$527,251 and for the year ended December 31, 2018, LDCAA contributed \$494,547.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2019 and 2018

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 2019 and 23.00% (predetermined) for 2018. 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 2019 and 15.4% for 2018. 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, 2019 and 2018

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>2019</u>	<u>2018</u>
Belmont Place	\$ 67,352	\$ 50,886
Kiamichi Place	52,705	41,327
Clayton Place	<u>149,923</u>	<u>149,398</u>
	<u>\$ 269,980</u>	<u>\$ 241,611</u>

Additionally, LDCAA has contracts to provide management for the Belmont Place, Clayton Place and Kiamichi Place projects. LDCAA received management fees of \$21,210 for the year ended December 31, 2019 and \$27,913 for the year ended December 31, 2018.

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>12/31/18 Balance</u>	<u>12/31/19 Balance</u>
Rouleau House	\$ 175,000	30 years	1%	\$ 82,309	\$ 76,350

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

NOTE 22: SUBSEQUENT EVENTS

In early March 2020, the COVID-19 virus was declared a global pandemic, and it unfortunately continues to spread rapidly. Business continuity, including supply chains and consumer demand across a broad range of industries and countries, could be severely impacted for months or more, as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

Date of Management Evaluation – Management of LDCAA has evaluated subsequent events through June 29, 2020 which is the date the financial statements were available to be issued.

Saunders & Associates, PLLC

Certified Public Accountants

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

Board of Directors
Little Dixie Community Action Agency, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Little Dixie Community Action Agency, Inc. (a non-profit organization), which comprise the statement of financial position as of December 31, 2019 and 2018, 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 29, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Little Dixie Community Action Agency, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Little Dixie Community Action Agency, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Little Dixie Community Action Agency, Inc.'s internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Little Dixie Community Action Agency, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

Saunders + Associates, PLLC

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

June 29, 2020

Saunders & Associates, PLLC

Certified Public Accountants

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

Board of Directors
Little Dixie Community Action Agency, Inc.

Report on Compliance for Each Major Program

We have audited Little Dixie Community Action Agency, Inc.'s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of Little Dixie Community Action Agency, Inc.'s major federal programs for the years ended December 31, 2019 and 2018. 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, 2019 and 2018.

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 29, 2020

SUPPLEMENTAL INFORMATION

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2019

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
Federal Programs						
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>						
Direct Programs:						
Administration for Children and Families -						
Head Start	222		93.600	06 CH 010743/01	\$	\$ 2,809,856
Head Start	220		93.600	06 CH 010743/02		247,906
Early Head Start	322		93.600	06 CH 010743/01		818,711
Early Head Start	320		93.600	06 CH 010743/02		67,701
Early Head Start Child Care	460		93.600	06 HP 003312/01		750,522
Early Head Start Child Care	461		93.600	06 HP 0017/04		1,148,233
Navigator	591		93.332	NAVCA1803-36-01-00	28,833	94,779
Substance Abuse and Mental Health Services Administration -						
Drug Free Communities	490		93.276	2H79SPO81758-06		3
Health Resources and Services Administration -						
Healthy Start Initiative	540		93.926	6H49MC27826-05		202,598
Healthy Start Initiative	541		93.926	6H49MC27826-06		603,104
Early Childhood Comprehensive Systems Impact	660		93.110	H25MC30343		417,229
Early Childhood Comprehensive Systems Impact	661		93.110	H25MC30343		174,072
Opioid Response	810		93.211	G25RH32444-01		119,059
Total Direct Programs					<u>28,833</u>	<u>7,453,773</u>
Pass-Through Oklahoma Department of Commerce:						
		095453171				
Low-Income Home Energy Assistance	630		93.568	17382 DHS 18		47,717
Low-Income Home Energy Assistance	631		93.568	17682 DHS 19		2,071
Community Service Block Grant	120		93.569	17152 CSBG 18		26,697
Community Service Block Grant	121		93.569	17424 CSBG 19		193,633
Community Service Block Grant	135		93.569	17649 CSBG 19		1,411
Community Service Block Grant	140		93.569	17355 CSBG 18		4,233
Total Oklahoma Department of Commerce					<u>0</u>	<u>275,762</u>
Pass-Through Oklahoma Association of Community Action Agencies:						
		N/A				
Community Service Block Grant	881		93.569	2019 OADP/ODOC LDCAA		2,759
Total Oklahoma Association of Community Action Agencies					<u>0</u>	<u>2,759</u>
Total U. S. Department of Health and Human Services					<u>28,833</u>	<u>7,732,294</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

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
U. S. DEPARTMENT OF JUSTICE						
Direct Programs:						
Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program	300		16.589	2017-WR-AX-0046		141,669
Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program	380		16.589	2017-WR-AX-0047		1,371
Total Direct Programs						143,040
Pass-Through District Attorney's Council:						
Crime Victim Assistance	570	N/A	16.575	2019 VOCA LDCAA 048		26,892
Crime Victim Assistance	571		16.575	2018 VOCA LDCAA 142		74,221
Crime Victim Assistance	580		16.575	2018 VOCA LDCAA 141		76,109
Crime Victim Assistance	581		16.575	2019 VOCA LDCAA 047		26,722
Pass-Through Oklahoma Office of Juvenile Affairs:						
Juvenile Justice and Delinquency Prevention	840	N/A	16.540	4009022986		20,032
Juvenile Justice and Delinquency Prevention	841		16.540	CRL2018/20-724		23,623
Total U. S. Department of Justice					<u>0</u>	<u>390,639</u>
U. S. DEPARTMENT OF LABOR						
Direct Programs:						
Youth Build	360		17.274	YB-32995-18-60-A-40		231,408
Total U. S. Department of Labor					<u>0</u>	<u>231,408</u>
U. S. DEPARTMENT OF AGRICULTURE						
Direct Programs:						
Rural Housing Service	311		10.420	SHARE 1231ME18C003		1,109,128
Rural Housing Service	350		10.420	Self Help Housing 18-20		527,378
Rural Housing Service	351		10.420	Self Help Housing 16-19		159,528
Total Direct Programs					<u>0</u>	<u>1,796,034</u>
Pass-Through Oklahoma Department of Education:						
Child and Adult Care Food Program	420	N/A	10.558	H-12-01 19/20		274,624
Child and Adult Care Food Program	421		10.558	H-12-01 18/19		876,826
Child and Adult Care Food Program	520		10.558	DC-12-100 18/19		202,420
Child and Adult Care Food Program	521		10.558	DC-12-100 19/20		78,990
Child and Adult Care Food Program	930		10.558	DC-48-012		87,628
Total Oklahoma Department of Education					<u>0</u>	<u>1,520,488</u>
Total U. S. Department of Agriculture					<u>0</u>	<u>3,316,522</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, 2019

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>						
Pass-Through Oklahoma Department of Transportation:		N/A				
Public Transportation for Nonurbanized Areas	241		20.509	FTA 5311-TP-19(362)		538,628
Public Transportation for Nonurbanized Areas	245		20.509	FTA 5311-TP-20(389)		182,763
Bus and Bus Facilities Formula Program	248		20.526	FTA 5339-TP-19(033)		161,329
Bus and Bus Facilities Formula Program	247		20.526	FTA 5339-BBF(033)		11,181
Total U. S. Department of Transportation					0	893,901
 <u>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>						
Pass-Through Neighborworks America:		N/A				
Comprehensive Housing Counseling	700/701		14.169	N/A		30,379
Total Neighborworks America					0	30,379
Pass-Through Oklahoma Housing Finance Authority:		N/A				
HOME Investment Partnership Program	620		14.239	1590 HOME 18		5,698
HOME Investment Partnership Program	750		14.239	1537 HOME 16		68,985
Total Oklahoma Housing Finance Authority					0	74,683
Total U.S. Department of Housing and Urban Development					0	105,062
 <u>U. S. SMALL BUSINESS ADMINISTRATION</u>						
Direct Programs:						
Technical Assistance and Training - 19/20	470		59.046	SBA-HQ-19-Y-0135		1,541
Technical Assistance and Training - 18/19	471		59.046	SBA-HQ-18-Y-0051		7,707
Total U. S. Small Business Administration					0	9,248
 <u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICES</u>						
Direct Programs:						
Retired and Senior Volunteer Program - 2019/2020	400		94.002	16SRWOK003		48,491
Retired and Senior Volunteer Program - 2018/2019	401		94.002	16SRWOK003		10,374
Total Direct Programs					0	58,865

* 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, 2019

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 - 19/20	390		94.006	18AFHOK0010005		35,945
AmeriCorps - 18/19	391		94.006	15AFHOK0010002		73,051
Total Oklahoma Community Service Commission					<u>0</u>	<u>108,996</u>
Total Corporation for National and Community Services					<u>0</u>	<u>167,861</u>
<u>NEIGHBORWORKS AMERICA</u>						
Direct Programs:						
NWA Rural Impact	710		21.000	N/A		24,366
NWA Expendable Grant	770/771		21.000	N/A		312,482
Total Neighborhood Reinvestment Corporation					<u>0</u>	<u>336,848</u>
<u>U. S. DEPARTMENT OF ENERGY</u>						
Pass-Through Oklahoma Department of Commerce:		095453171				
Weatherization Assistance for Low-Income Persons	610		81.042	17496 DOE 19		61,620
Weatherization Assistance for Low-Income Persons	611		81.042	17195 DOE 18		23,573
Total U. S. Department of Energy					<u>0</u>	<u>85,193</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>						
Direct Programs:						
Emergency Food & Shelter	551		97.024	Choctaw Co - Phase 36		7,293
Pass-Through McCurtain County, Oklahoma		N/A				
Emergency Food & Shelter	553		97.024	McCurtain Co - Phase 36		1,529
Pass-Through SOS for Families		N/A				
Emergency Food & Shelter	563		97.024	McCurtain Co - Phase 36		1,500
Total U. S. Department of Homeland Security					<u>0</u>	<u>10,322</u>
Total Federal Programs					<u>\$ 28,833</u>	<u>\$ 13,279,298</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, 2019

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	CFDA Number	Contract Number	Passed Through to Subrecipients	Expenditures
State Programs						
<u>OKLAHOMA DEPARTMENT OF HUMAN SERVICES</u>						
Pass-Through Community Action Project of Tulsa County:						
Oklahoma Early Childhood - 18/19	305			N/A		91,144
Oklahoma Early Childhood - 19/20	306			N/A		81,025
Total Oklahoma Department of Human Services					<u>0</u>	<u>172,169</u>
<u>OKLAHOMA COMMISSION FOR CHILDREN</u>						
CASA - 19/20	530			AG1118		3,973
CASA Marketing - 17/18	531			AG1118.1		0
CASA - 18/19	535			AG1118		21,802
CASA Competitive - 18/19	555			AG1118.1 & AG1118.2		26,188
Freestanding Multidisciplinary Child Abuse - Choctaw Co	340			1279002036		36,367
Freestanding Multidisciplinary Child Abuse - Pushmataha Co	341			1279002034		39,608
Total Oklahoma Commission for Children					<u>0</u>	<u>127,938</u>
<u>OKLAHOMA TOURISM AND RECREATION DEPARTMENT</u>						
Management of State Parks - 2018	480/280			5669023157		117,956
Total Oklahoma Tourism and Recreation					<u>0</u>	<u>117,956</u>
<u>OKLAHOMA DEPARTMENT OF COMMERCE</u>						
State Appropriated Funds for Community Action Agencies	260			17560 SAF/CAA 20		3,489
State Appropriated Funds for Community Action Agencies	261			17217 SAF/CAA 19		5,816
State Appropriated Funds for Community Action Agencies	250			17562 SAF/CAA HS 20		13,736
State Appropriated Funds for Community Action Agencies	251			17237 SAF/CAA HS 18		45,027
Passed-Through Oklahoma Association of Community Action Agencies:						
State Appropriated Funds for Community Action Agencies	825			2019 SAF-HS LDCAA		2,100
Passed-Through KiBois Community Action Foundation:						
Prescription Assistance - 18/19	485			RX OK 18/19		3,294
Prescription Assistance - 19/20	506			RX OK 19/20		1,757
Total Oklahoma Department of Commerce					<u>0</u>	<u>75,219</u>
Total State Programs					<u>\$ 0</u>	<u>\$ 493,282</u>
TOTAL FEDERAL AND STATE PROGRAMS					<u>\$ 28,833</u>	<u>\$ 13,772,580</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, 2019

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, 2019. 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	\$ 58,176
<u>U. S. Small Business Administration</u>			
Revolving Loan Fund	160	59.046	\$ 61,827

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

December 31, 2019

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, 2019

<u>REVENUES</u>	Early Childhood	Community Services	Housing
Contributions	\$ 2,000	\$ 16,565	\$ 72,221
Rental	0	0	584,770
Federal Grants and Loans	7,363,417	2,658,725	2,503,904
State Grants	233,032	145,797	0
Program Fees and Contracts	1,540,223	24,065	240,004
Recoveries from Programs	0	0	0
Miscellaneous	0	356	0
Match Revenues	1,092,241	263,754	5,646
Interest and Dividends	8,961	1,328	48,688
Total Revenues	<u>10,239,874</u>	<u>3,110,590</u>	<u>3,455,233</u>
<u>EXPENSES</u>			
Salaries and Wages	3,318,764	1,101,113	1,434,562
Fringe Benefits	945,826	322,781	413,739
Indirect Costs	777,354	252,355	332,168
Stipends	42,135	57,861	0
Consultant/Contractual	861,480	193,073	79,119
Travel and Transportation	128,491	120,160	288,706
Space Cost	150,988	48,259	44,371
Telephone and Utilities	144,077	33,760	148,691
Rehabilitation/Renovation	0	0	0
Postage	1,892	5,030	1,992
Supplies	356,382	474,121	86,197
Food	1,256,951	11,065	177
Equipment and Facilities	273,393	67,871	392,109
Advertising/Promotion	1,739	60,950	7,806
Insurance	51,834	2,061	82,759
Printing and Publications	15,946	14,245	3,503
Repairs and Maintenance	78,467	977	247,648
Other	733,849	58,480	67,444
Training	4,000	87,472	12,234
Fees, Licenses and Dues	26,209	24,877	30,885
Direct Services	0	26,132	92
Match Expense	1,092,241	263,754	5,646
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	<u>10,262,018</u>	<u>3,226,397</u>	<u>3,679,848</u>
Excess Revenues Over (Under) Expenses	(22,144)	(115,807)	(224,615)
Transfers In (Out)	(158,719)	31,718	(354,409)
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	158,720	35,302	354,409
Gain (Loss) on Disposition of Assets	0	0	100,000
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2018	<u>961,064</u>	<u>148,992</u>	<u>4,550,968</u>
 NET ASSETS, DECEMBER 31, 2019	 <u>\$ 938,921</u>	 <u>\$ 100,205</u>	 <u>\$ 4,426,353</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, 2019

<u>REVENUES</u>	Transportation	Economic Development	General Operating	Total
Contributions	\$ 0	\$ 0	\$ 0	\$ 90,786
Rental	0	0	0	584,770
Federal Grants and Loans	895,272	9,248	0	13,430,566
State Grants	0	117,956	0	496,785
Program Fees and Contracts	886,790	560,699	0	3,251,781
Recoveries from Programs	0	0	3,128,477	3,128,477
Miscellaneous	5,650	0	2,498	8,504
Match Revenues	1,673	4,593	0	1,367,907
Interest and Dividends	3,262	28,915	41,168	132,322
Total Revenues	<u>1,792,647</u>	<u>721,411</u>	<u>3,172,143</u>	<u>22,491,898</u>
<u>EXPENSES</u>				
Salaries and Wages	790,416	271,315	1,010,093	7,926,263
Fringe Benefits	210,078	80,351	312,395	2,285,170
Indirect Costs	181,795	62,403	15,183	1,621,258
Stipends	0	0	0	99,996
Consultant/Contractual	6,000	43,507	171,252	1,354,431
Travel and Transportation	126,190	18,005	89,170	770,722
Space Cost	18,536	1,104	27,942	291,200
Telephone and Utilities	58,210	100,394	16,482	501,614
Rehabilitation/Renovation	0	0	0	0
Postage	169	(36)	7,580	16,627
Supplies	11,819	13,924	26,625	969,068
Food	0	0	15,317	1,283,510
Equipment and Facilities	216,848	7,847	40,172	998,240
Advertising/Promotion	3,945	1,603	9,385	85,428
Insurance	97,751	79,932	1,212,108	1,526,445
Printing and Publications	0	456	1,344	35,494
Repairs and Maintenance	80,331	95,338	225	502,986
Other	6,524	20,025	169,451	1,055,773
Training	0	0	2,149	105,855
Fees, Licenses and Dues	17,896	19,831	12,895	132,593
Direct Services	0	0	0	26,224
Match Expense	1,673	4,593	0	1,367,907
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	344,231	344,231
Interest	0	987	0	987
Total Expenses	<u>1,828,181</u>	<u>821,579</u>	<u>3,483,999</u>	<u>23,302,022</u>
Excess Revenues Over (Under) Expenses	(35,534)	(100,168)	(311,856)	(810,124)
Transfers In (Out)	(199,340)	0	680,750	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	199,340	0	0	747,771
Gain (Loss) on Disposition of Assets	22,700	0	(152,411)	(29,711)
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2018	<u>434,551</u>	<u>1,405,376</u>	<u>8,745,904</u>	<u>16,246,855</u>
NET ASSETS, DECEMBER 31, 2019	<u>\$ 421,717</u>	<u>\$ 1,305,208</u>	<u>\$ 8,962,387</u>	<u>\$ 16,154,791</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, 2019

	220 Head Start 06CH010743/02	222 Head Start 06CH010743/01	250 17562 SAF/ CAA HS 20	251 17237 SAF/ CAA HS 19
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	247,906	2,809,856	0	0
State Grants	0	0	13,736	45,027
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	75,198	774,583	0	0
Interest and Dividends	0	0	0	0
Total Revenues	323,104	3,584,439	13,736	45,027
EXPENSES				
Salaries and Wages	136,608	1,466,037	10,495	34,035
Fringe Benefits	38,997	425,880	3,241	10,992
Indirect Costs	31,420	300,722	0	0
Stipends	0	0	0	0
Consultant/Contractual	17,225	8,005	0	0
Travel and Transportation	4,950	47,354	0	0
Space Cost	2,652	77,371	0	0
Telephone and Utilities	7,052	77,231	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	18	607	0	0
Supplies	4,843	114,298	0	0
Food	0	0	0	0
Equipment and Facilities	0	129,841	0	0
Advertising/Promotion	0	0	0	0
Insurance	0	33,408	0	0
Printing and Publications	0	9,438	0	0
Repairs and Maintenance	65	3,897	0	0
Other	12,911	149,422	0	0
Training	0	0	0	0
Fees, Licenses and Dues	411	7,290	0	0
Direct Services	0	0	0	0
Match Expense	75,198	774,583	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	332,350	3,625,384	13,736	45,027
Excess Revenues Over (Under) Expenses	(9,246)	(40,945)	0	0
Transfers In (Out)	9,246	(40,999)	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	81,944	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2018	0	0	0	0
NET ASSETS, DECEMBER 31, 2019	\$ 0	\$ 0	\$ 0	\$ 0

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

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

For the Year Ended December 31, 2019

	305 Oklahoma Early Childhood 18-19	306 Oklahoma Early Childhood 19-20	320 Early Head Start 06CH010743/02	322 Early Head Start 06CH010743/01
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	0	67,701	818,711
State Grants	91,144	81,025	0	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	36,746	45,804	11,756	127,771
Interest and Dividends	0	0	0	0
Total Revenues	<u>127,890</u>	<u>126,829</u>	<u>79,457</u>	<u>946,482</u>
EXPENSES				
Salaries and Wages	51,923	38,451	36,568	426,977
Fringe Benefits	19,528	20,383	10,512	125,870
Indirect Costs	15,644	16,031	8,411	99,341
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	2,185
Travel and Transportation	3,189	4,898	551	5,280
Space Cost	0	0	4,252	17,100
Telephone and Utilities	860	1,262	1,703	21,417
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	4	172
Supplies	0	0	1,277	25,039
Food	0	0	56	1,993
Equipment and Facilities	0	0	170	38,279
Advertising/Promotion	0	0	0	0
Insurance	0	0	0	5,797
Printing and Publications	0	0	0	1,855
Repairs and Maintenance	0	0	49	870
Other	0	0	4,148	43,655
Training	0	0	0	0
Fees, Licenses and Dues	0	0	0	2,881
Direct Services	0	0	0	0
Match Expense	36,746	45,804	11,756	127,771
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>127,890</u>	<u>126,829</u>	<u>79,457</u>	<u>946,482</u>
Excess Revenues Over (Under) Expenses	0	0	0	0
Transfers In (Out)	0	0	0	(23,392)
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	23,392
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2018	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2019	<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, 2019

	420 CACFP Day Care Homes H-12-01 19-20	421 CACFP Day Care Homes H-12-01 18-19	460 EHS CC 19-20 06HP003312/01	461 EHS CC 18-19 06HP0017/04
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	274,624	876,826	750,522	1,148,233
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	5,603	6,580
Interest and Dividends	0	0	0	0
Total Revenues	<u>274,624</u>	<u>876,826</u>	<u>756,125</u>	<u>1,154,813</u>
EXPENSES				
Salaries and Wages	18,901	56,947	134,168	189,986
Fringe Benefits	5,953	18,755	40,437	57,965
Indirect Costs	4,347	13,098	30,859	43,697
Stipends	0	0	0	0
Consultant/Contractual	0	0	343,888	476,328
Travel and Transportation	4,486	20,298	4,552	11,094
Space Cost	1,122	3,366	3,449	41,246
Telephone and Utilities	662	1,456	2,365	2,502
Rehabilitation/Renovation	0	0	0	0
Postage	60	546	189	180
Supplies	185	1,931	13,530	139,569
Food	237,107	751,571	0	0
Equipment and Facilities	0	3,664	0	72
Advertising/Promotion	0	176	0	0
Insurance	0	0	1,835	189
Printing and Publications	643	1,325	35	2,649
Repairs and Maintenance	1,158	3,291	944	2,185
Other	0	0	173,929	179,206
Training	0	200	0	0
Fees, Licenses and Dues	0	202	342	1,365
Direct Services	0	0	0	0
Match Expense	0	0	5,603	6,580
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>274,624</u>	<u>876,826</u>	<u>756,125</u>	<u>1,154,813</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, 2018	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2019	<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, 2019

	520 USDA DC-12-100 18-19	521 USDA DC-12-100 19-20	803 Potts Family Foundation	804 WalMart Foundation	815 State Farm BB ELC	820 Sarkeys BB ELC
REVENUES						
Contributions	\$ 0	\$ 0	\$ 1,000	\$ 1,000	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	202,420	78,990	0	0	0	0
State Grants	0	0	0	0	0	0
Program Fees and Contracts	131,679	32,975	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	3	2	5	5
Total Revenues	<u>334,099</u>	<u>111,965</u>	<u>1,003</u>	<u>1,002</u>	<u>5</u>	<u>5</u>
EXPENSES						
Salaries and Wages	110,266	38,599	0	0	0	0
Fringe Benefits	29,339	10,205	0	0	0	0
Indirect Costs	25,361	8,878	0	0	0	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	0
Travel and Transportation	474	104	0	0	0	0
Space Cost	0	0	0	0	0	0
Telephone and Utilities	0	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	0	0	0
Supplies	5,910	1,694	0	0	5,403	0
Food	162,749	52,485	0	0	0	0
Equipment and Facilities	0	0	0	0	0	11,530
Advertising/Promotion	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Printing and Publications	0	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0	0
Other	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	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>334,099</u>	<u>111,965</u>	<u>0</u>	<u>0</u>	<u>5,403</u>	<u>11,530</u>
Excess Revenues Over (Under) Expenses	0	0	1,003	1,002	(5,398)	(11,525)
Transfers In (Out)	0	0	0	0	0	(3,175)
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	3,175
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, 2018	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,398</u>	<u>11,525</u>
NET ASSETS, DECEMBER 31, 2019	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,003</u>	<u>\$ 1,002</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, 2019

	Local			Total
	825 OKACAA SAF 18-19	930		
		Early Learning Centers Child Care	975 Headstart Non Fed	
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 2,000
Rental	0	0	0	0
Federal Grants and Loans	0	87,628	0	7,363,417
State Grants	2,100	0	0	233,032
Program Fees and Contracts	0	1,082,291	293,278	1,540,223
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	8,200	0	1,092,241
Interest and Dividends	0	768	8,178	8,961
Total Revenues	<u>2,100</u>	<u>1,178,887</u>	<u>301,456</u>	<u>10,239,874</u>
EXPENSES				
Salaries and Wages	0	550,887	17,916	3,318,764
Fringe Benefits	0	118,293	9,476	945,826
Indirect Costs	0	114,681	64,864	777,354
Stipends	0	0	42,135	42,135
Consultant/Contractual	2,100	1,279	10,470	861,480
Travel and Transportation	0	12,571	8,690	128,491
Space Cost	0	0	430	150,988
Telephone and Utilities	0	25,153	2,414	144,077
Rehabilitation/Renovation	0	0	0	0
Postage	0	116	0	1,892
Supplies	0	34,078	8,625	356,382
Food	0	50,040	950	1,256,951
Equipment and Facilities	0	5,923	83,914	273,393
Advertising/Promotion	0	1,563	0	1,739
Insurance	0	6,125	4,480	51,834
Printing and Publications	0	1	0	15,946
Repairs and Maintenance	0	66,154	(146)	78,467
Other	0	53,303	117,275	733,849
Training	0	3,563	237	4,000
Fees, Licenses and Dues	0	5,157	8,561	26,209
Direct Services	0	0	0	0
Match Expense	0	8,200	0	1,092,241
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>1,057,087</u>	<u>380,291</u>	<u>10,262,018</u>
Excess Revenues Over (Under) Expenses	0	121,800	(78,835)	(22,144)
Transfers In (Out)	0	0	(100,399)	(158,719)
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	50,209	158,720
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2018	<u>0</u>	<u>86,679</u>	<u>857,462</u>	<u>961,064</u>
NET ASSETS, DECEMBER 31, 2019	<u>\$ 0</u>	<u>\$ 208,479</u>	<u>\$ 728,437</u>	<u>\$ 938,921</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, 2019

	120 17152 CSBG 18	121 17424 CSBG 19	135 17649 CSBG 19	140 17355 CSBG 18	212 International Paper 18
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	26,697	193,633	1,411	4,233	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	0	0	0	0	3
Total Revenues	<u>26,697</u>	<u>193,633</u>	<u>1,411</u>	<u>4,233</u>	<u>3</u>
EXPENSES					
Salaries and Wages	1,478	108,962	0	0	0
Fringe Benefits	504	33,827	0	0	0
Indirect Costs	(561)	25,061	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	323	0	0	0	0
Travel and Transportation	0	0	0	0	301
Space Cost	2,633	1,004	0	0	0
Telephone and Utilities	2,966	1,620	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	223	99	0	0	0
Supplies	0	0	0	0	0
Food	0	0	0	0	881
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	1,895	715	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	16,548	21,645	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	688	700	1,411	4,233	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>26,697</u>	<u>193,633</u>	<u>1,411</u>	<u>4,233</u>	<u>1,182</u>
Excess Revenues Over (Under) Expenses	0	0	0	0	(1,179)
Transfers In (Out)	0	0	0	0	(58)
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, 2018	0	0	0	0	1,237
NET ASSETS, DECEMBER 31, 2019	<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, 2019

	260 17560 SAF/ CAA 20	261 17217 SAF/ CAA 19	300 SPHH DOJ 17-20	340 OCCY-MDT Choc Co	341 OCCY-MDT Push Co
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	141,958	0	0
State Grants	3,489	5,816	0	39,852	39,626
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	0	0	0	0	0
Total Revenues	<u>3,489</u>	<u>5,816</u>	<u>141,958</u>	<u>39,852</u>	<u>39,626</u>
EXPENSES					
Salaries and Wages	2,221	3,932	69,103	0	0
Fringe Benefits	757	980	20,388	0	0
Indirect Costs	511	904	15,894	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	10,800	11,400
Travel and Transportation	0	0	11,599	1,283	2,814
Space Cost	0	0	2,226	0	0
Telephone and Utilities	0	0	962	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	0	0	4,189	23,684	22,104
Food	0	0	0	0	0
Equipment and Facilities	0	0	1,955	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	635	0	0
Repairs and Maintenance	0	0	0	0	0
Other	0	0	3,600	0	0
Training	0	0	0	600	3,290
Fees, Licenses and Dues	0	0	0	0	0
Direct Services	0	0	11,118	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>3,489</u>	<u>5,816</u>	<u>141,669</u>	<u>36,367</u>	<u>39,608</u>
Excess Revenues Over (Under) Expenses	0	0	289	3,485	18
Transfers In (Out)	0	0	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2018	0	0	0	(18)	(18)
NET ASSETS, DECEMBER 31, 2019	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 289</u>	<u>\$ 3,467</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, 2019

	360 Youth Build 19-22	390 Americorps 18AFHOK0010005	391 Americorps 15AFHOK0010002	400 RSVP 19-20 16SRWOK003	401 RSVP 18-19 16SRWOK003
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	231,408	35,945	73,051	48,491	10,374
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	65,829	51,012	67,090	24,316	4,810
Interest and Dividends	0	0	0	0	0
Total Revenues	<u>297,237</u>	<u>86,957</u>	<u>140,141</u>	<u>72,807</u>	<u>15,184</u>
EXPENSES					
Salaries and Wages	96,049	8,387	19,909	23,882	5,637
Fringe Benefits	23,500	4,250	8,203	7,409	2,388
Indirect Costs	22,091	1,929	4,579	5,493	1,297
Stipends	0	21,379	36,482	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	8,136	0	0	2,859	245
Space Cost	0	0	0	2,340	520
Telephone and Utilities	0	0	0	1,364	63
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	162	0
Supplies	0	0	1,224	323	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	475	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	750	0
Printing and Publications	0	0	0	69	19
Repairs and Maintenance	0	0	0	0	0
Other	0	0	2,179	3,840	(146)
Training	81,632	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	351
Direct Services	0	0	0	0	0
Match Expense	65,829	51,012	67,090	24,316	4,810
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>297,237</u>	<u>86,957</u>	<u>140,141</u>	<u>72,807</u>	<u>15,184</u>
Excess Revenues Over (Under) Expenses	0	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, 2018	0	0	0	0	0
NET ASSETS, DECEMBER 31, 2019	<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, 2019

	410 International Paper 19-20	485 RX OK 18-19	490 Drug Free Communities	506 RX OK 19-20	530 CASA 19-20 AG 1118	535 CASA 18-19 AG 1118
REVENUES						
Contributions	\$ 15,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	0	3	0	0	0
State Grants	0	3,294	0	1,757	3,973	21,802
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	74	0	0	0	0	0
Total Revenues	<u>15,074</u>	<u>3,294</u>	<u>3</u>	<u>1,757</u>	<u>3,973</u>	<u>21,802</u>
EXPENSES						
Salaries and Wages	0	2,068	0	1,129	2,597	12,929
Fringe Benefits	0	749	0	368	612	2,860
Indirect Costs	0	477	0	260	0	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	0
Travel and Transportation	670	0	0	0	166	2,162
Space Cost	0	0	0	0	297	1,665
Telephone and Utilities	0	0	0	0	301	1,271
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Food	10,094	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0	0
Advertising/Promotion	0	0	3	0	0	915
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	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	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>10,764</u>	<u>3,294</u>	<u>3</u>	<u>1,757</u>	<u>3,973</u>	<u>21,802</u>
Excess Revenues Over (Under) Expenses	4,310	0	0	0	0	0
Transfers In (Out)	0	0	0	0	0	0
Returned to Grantor	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2018	0	0	0	0	0	0
NET ASSETS, DECEMBER 31, 2019	<u>\$ 4,310</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, 2019

	540 18-19 Healthy Start	541 19-20 Healthy Start	551 EFSP Phase 36 Choctaw Co	553 EFSP Phase 36 McCurtain Co	555 CASA Comp 18-19 AG 1118.1/2	563 EFSP Phase 36 McCurtain Co
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	202,598	603,104	7,293	1,529	0	1,500
State Grants	0	0	0	0	26,188	0
Program Fees and Contracts	0	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0
Interest and Dividends	0	0	2	2	0	5
Total Revenues	<u>202,598</u>	<u>603,104</u>	<u>7,295</u>	<u>1,531</u>	<u>26,188</u>	<u>1,505</u>
EXPENSES						
Salaries and Wages	85,800	284,426	0	0	0	0
Fringe Benefits	25,420	85,425	0	0	0	0
Indirect Costs	19,734	65,417	0	0	0	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	25,489	0	0	0	0
Travel and Transportation	7,405	26,089	0	0	0	0
Space Cost	3,747	15,391	0	0	0	0
Telephone and Utilities	1,815	6,681	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	500	497	0	0	0	0
Supplies	36,965	71,263	0	0	0	0
Food	0	0	0	0	0	0
Equipment and Facilities	11,101	13,143	0	0	0	0
Advertising/Promotion	4,436	3,467	0	0	26,188	0
Insurance	0	0	0	0	0	0
Printing and Publications	2,715	743	0	0	0	0
Repairs and Maintenance	0	0	0	0	0	0
Other	0	0	0	0	0	0
Training	0	1,690	0	0	0	0
Fees, Licenses and Dues	2,960	3,383	0	0	0	0
Direct Services	0	0	7,295	1,531	0	1,506
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>202,598</u>	<u>603,104</u>	<u>7,295</u>	<u>1,531</u>	<u>26,188</u>	<u>1,506</u>
Excess Revenues Over (Under) Expenses	0	0	0	0	0	(1)
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, 2018	0	0	0	0	0	1
NET ASSETS, DECEMBER 31, 2019	<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, 2019

	570 VOCA Victim Advocacy 19-20	571 VOCA Victim Advocacy 18-19	580 VOCA 18-19	581 VOCA 19-20	591 Navigator 18-19	660 HRSA ECCS 18-19	661 HRSA ECCS 19-20
REVENUES							
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0	0
Federal Grants and Loans	26,892	74,221	76,109	26,722	94,779	417,229	174,072
State Grants	0	0	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Match Revenues	3,662	18,352	18,104	10,579	0	0	0
Interest and Dividends	0	0	0	0	0	0	0
Total Revenues	<u>30,554</u>	<u>92,573</u>	<u>94,213</u>	<u>37,301</u>	<u>94,779</u>	<u>417,229</u>	<u>174,072</u>
EXPENSES							
Salaries and Wages	15,560	44,458	41,721	15,070	26,025	66,732	53,509
Fringe Benefits	5,136	14,806	13,876	4,963	5,999	19,781	14,774
Indirect Costs	3,579	10,225	9,596	3,466	5,986	15,348	12,307
Stipends	0	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	28,834	92,996	23,193
Travel and Transportation	1,211	2,566	5,762	1,754	3,665	5,734	8,702
Space Cost	0	0	0	0	1,130	3,100	2,480
Telephone and Utilities	874	1,783	1,784	1,049	694	1,012	712
Rehabilitation/Renovation	0	0	0	0	0	0	0
Postage	0	165	165	0	0	384	2,688
Supplies	26	215	1,672	314	3,213	206,970	51,803
Food	0	0	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0	766	1,379
Advertising/Promotion	0	0	0	0	19,188	1,863	270
Insurance	0	0	0	0	0	0	0
Printing and Publications	4	3	33	0	0	2,255	2,255
Repairs and Maintenance	0	0	0	0	0	0	0
Other	0	0	0	0	0	288	0
Training	0	0	0	0	0	0	0
Fees, Licenses and Dues	0	0	1,500	106	45	0	0
Direct Services	502	0	0	0	0	0	0
Match Expense	3,662	18,352	18,104	10,579	0	0	0
Bad Debt Expense	0	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Total Expenses	<u>30,554</u>	<u>92,573</u>	<u>94,213</u>	<u>37,301</u>	<u>94,779</u>	<u>417,229</u>	<u>174,072</u>
Excess Revenues Over (Under) Expenses	0	0	0	0	0	0	0
Transfers In (Out)	0	0	0	0	0	0	0
Returned to Grantor	0	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0	0
Net Assets, December 31, 2018	0	0	0	0	0	0	0
NET ASSETS, DECEMBER 31, 2019	<u>\$ 0</u>	<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, 2019

	801 NWA Agency Rebranding	810 HRSA Opioid Response	840 Youth First 19-20	841 Youth First 18-19	881 OKACAA OADP 2019	Local 912 Emergency Assistance
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,565
Rental	0	0	0	0	0	0
Federal Grants and Loans	20,000	119,059	20,032	23,623	2,759	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	97	0	0	0	0	145
Total Revenues	<u>20,097</u>	<u>119,059</u>	<u>20,032</u>	<u>23,623</u>	<u>2,759</u>	<u>1,710</u>
EXPENSES						
Salaries and Wages	0	60,000	12,048	12,048	1,527	0
Fringe Benefits	0	13,956	3,990	4,005	510	0
Indirect Costs	0	13,800	2,771	2,771	351	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	0
Travel and Transportation	0	19,584	101	2,678	371	0
Space Cost	0	1,116	0	0	0	0
Telephone and Utilities	0	575	722	769	0	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	44	0	0	0	0
Supplies	0	7,852	400	603	0	0
Food	0	0	0	0	0	0
Equipment and Facilities	0	394	0	0	0	0
Advertising/Promotion	0	350	0	0	0	0
Insurance	0	0	0	0	0	0
Printing and Publications	0	1,178	0	0	0	0
Repairs and Maintenance	0	0	0	0	0	0
Other	0	0	0	749	0	305
Training	0	210	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	0	0
Direct Services	0	0	0	0	0	4,180
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>119,059</u>	<u>20,032</u>	<u>23,623</u>	<u>2,759</u>	<u>4,485</u>
Excess Revenues Over (Under) Expenses	20,097	0	0	0	0	(2,775)
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, 2018	0	0	0	0	0	15,522
NET ASSETS, DECEMBER 31, 2019	<u>\$ 20,097</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 12,747</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, 2019

	Local						Total
	917	918	932	940	960	985	
	Navigator NF	Int Paper DFC	Youth Build NonFed	RSVP NonFed	PPTF NonFed	CASA NonFed	
REVENUES							
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,565
Rental	0	0	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	0	0	2,658,725
State Grants	0	0	0	0	0	0	145,797
Program Fees and Contracts	0	0	0	13,876	2,972	7,217	24,065
Recoveries from Programs	0	0	0	0	0	0	0
Miscellaneous	0	0	356	0	0	0	356
Match Revenues	0	0	0	0	0	0	263,754
Interest and Dividends	92	72	0	294	323	219	1,328
Total Revenues	<u>92</u>	<u>72</u>	<u>356</u>	<u>14,170</u>	<u>3,295</u>	<u>7,436</u>	<u>3,110,590</u>
EXPENSES							
Salaries and Wages	387	0	1,901	21,106	0	512	1,101,113
Fringe Benefits	85	0	453	2,682	11	114	322,781
Indirect Costs	89	0	437	4,854	0	3,689	252,355
Stipends	0	0	0	0	0	0	57,861
Consultant/Contractual	38	0	0	0	0	0	193,073
Travel and Transportation	0	0	1,248	1,052	2,003	0	120,160
Space Cost	86	0	10,186	260	78	0	48,259
Telephone and Utilities	10	240	5,926	430	118	19	33,760
Rehabilitation/Renovation	0	0	0	0	0	0	0
Postage	0	0	0	100	3	0	5,030
Supplies	0	0	40,833	325	127	16	474,121
Food	15	0	0	75	0	0	11,065
Equipment and Facilities	0	0	38,658	0	0	0	67,871
Advertising/Promotion	3,068	0	1,202	0	0	0	60,950
Insurance	0	0	926	385	0	0	2,061
Printing and Publications	0	0	34	40	1,599	53	14,245
Repairs and Maintenance	0	0	671	138	168	0	977
Other	0	0	0	2,921	2,703	3,848	58,480
Training	0	0	0	0	0	50	87,472
Fees, Licenses and Dues	0	0	4,067	570	1,675	3,188	24,877
Direct Services	0	0	0	0	0	0	26,132
Match Expense	0	0	0	0	0	0	263,754
Bad Debt Expense	0	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Total Expenses	<u>3,778</u>	<u>240</u>	<u>106,542</u>	<u>34,938</u>	<u>8,485</u>	<u>11,489</u>	<u>3,226,397</u>
Excess Revenues Over (Under) Expenses	(3,686)	(168)	(106,186)	(20,768)	(5,190)	(4,053)	(115,807)
Transfers In (Out)	(7,980)	0	39,698	58	0	0	31,718
Returned to Grantor	0	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	35,302	0	0	0	35,302
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0	0
Net Assets, December 31, 2018	11,666	7,472	0	46,402	37,538	29,190	148,992
NET ASSETS, DECEMBER 31, 2019	<u>\$ 0</u>	<u>\$ 7,304</u>	<u>\$ (31,186)</u>	<u>\$ 25,692</u>	<u>\$ 32,348</u>	<u>\$ 25,137</u>	<u>\$ 100,205</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, 2019

	180 HAC - SHOP NonFed	190 NWA Safe & Sound (Wells Fargo)	311 SHARE AG-31 ME-C 12-0003 18-23	350 Self-Help Housing 18-20	351 Self-Help Housing 16-19	436 K Place Operating
REVENUES						
Contributions	\$ 0	\$ 72,221	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	0	1,342,605	527,378	159,576	0
State Grants	0	0	0	0	0	0
Program Fees and Contracts	475	0	0	0	0	6,431
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	543	73	1,362	0	0	0
Total Revenues	<u>1,018</u>	<u>72,294</u>	<u>1,343,967</u>	<u>527,378</u>	<u>159,576</u>	<u>6,431</u>
EXPENSES						
Salaries and Wages	0	7,400	616,126	286,076	85,699	0
Fringe Benefits	0	2,463	157,531	90,280	27,173	0
Indirect Costs	0	1,702	139,432	65,798	19,711	2,991
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	0
Travel and Transportation	0	1,448	160,374	52,853	14,839	0
Space Cost	0	0	12,555	15,207	4,755	0
Telephone and Utilities	0	0	4,683	10,469	2,708	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	339	580	404	0
Supplies	0	31,083	3,672	4,576	1,158	(53)
Food	0	0	0	0	0	0
Equipment and Facilities	0	0	6,428	37	1,615	0
Advertising/Promotion	0	0	0	817	0	0
Insurance	8	0	5,696	96	0	0
Printing and Publications	0	0	2,594	327	114	0
Repairs and Maintenance	375	28,198	0	262	251	(238)
Other	651	0	0	0	0	0
Training	0	0	150	0	0	0
Fees, Licenses and Dues	0	0	910	0	1,101	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>1,034</u>	<u>72,294</u>	<u>1,110,490</u>	<u>527,378</u>	<u>159,528</u>	<u>2,700</u>
Excess Revenues Over (Under) Expenses	(16)	0	233,477	0	48	3,731
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, 2018	<u>126,894</u>	<u>0</u>	<u>91,310</u>	<u>0</u>	<u>(48)</u>	<u>23,192</u>
NET ASSETS, DECEMBER 31, 2019	<u>\$ 126,878</u>	<u>\$ 0</u>	<u>\$ 324,787</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 26,923</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, 2019

	441	446	600 7757	610	611	620	630
	Belmont PI	Clayton PI	HOME 96	17496	17195	1590	17382
	Operating	Operating	REUSE	DOE 19	DOE 18	HOME 18	DHS 18
REVENUES							
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0	0
Federal Grants and Loans	0	0	0	61,620	23,573	5,698	47,717
State Grants	0	0	0	0	0	0	0
Program Fees and Contracts	8,875	5,904	2	0	0	0	0
Recoveries from Programs	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0	0
Interest and Dividends	95	0	2,917	0	0	0	0
Total Revenues	<u>8,970</u>	<u>5,904</u>	<u>2,919</u>	<u>61,620</u>	<u>23,573</u>	<u>5,698</u>	<u>47,717</u>
EXPENSES							
Salaries and Wages	0	0	0	29,025	6,315	0	11,533
Fringe Benefits	0	0	0	9,128	1,873	0	3,336
Indirect Costs	2,947	1,727	0	6,684	1,496	0	2,713
Stipends	0	0	0	0	0	0	0
Consultant/Contractual	0	0	0	1,980	1,299	0	4,949
Travel and Transportation	0	38	0	2,369	5,840	0	11,645
Space Cost	0	0	0	0	0	0	0
Telephone and Utilities	0	0	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0	0	0
Postage	0	0	0	0	0	0	0
Supplies	0	0	0	6,784	2,833	0	8,868
Food	0	0	0	0	0	0	0
Equipment and Facilities	0	0	0	1,117	0	5,698	155
Advertising/Promotion	0	0	0	0	0	0	0
Insurance	0	0	0	1,961	0	0	0
Printing and Publications	0	0	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0	0	0
Other	0	0	0	2,572	2,994	0	4,518
Training	0	0	0	0	923	0	0
Fees, Licenses and Dues	0	0	0	0	0	0	0
Direct Services	0	0	0	0	0	0	0
Match Expense	0	0	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Total Expenses	<u>2,947</u>	<u>1,765</u>	<u>0</u>	<u>61,620</u>	<u>23,573</u>	<u>5,698</u>	<u>47,717</u>
Excess Revenues Over (Under) Expenses	6,023	4,139	2,919	0	0	0	0
Transfers In (Out)	0	0	0	0	0	0	0
Returned to Grantor	0	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0	0
Net Assets, December 31, 2018	<u>70,346</u>	<u>(2,376)</u>	<u>374,431</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2019	\$ <u>76,369</u>	\$ <u>1,763</u>	\$ <u>377,350</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
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2019

	631 17682 DHS 19	700 NWA Housing Counseling	701 NWA Housing Counseling	710 NWA Rural Impact 16-20	750 1537 HOME 16 SHH Subsidies
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	2,071	0	10,831	0	68,985
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	5,646
Interest and Dividends	0	0	0	611	0
Total Revenues	<u>2,071</u>	<u>0</u>	<u>10,831</u>	<u>611</u>	<u>74,631</u>
EXPENSES					
Salaries and Wages	781	11,042	4,094	5,872	0
Fringe Benefits	259	3,157	1,302	1,955	0
Indirect Costs	180	2,540	941	1,351	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	14,740	0
Travel and Transportation	0	2,809	4,494	0	0
Space Cost	0	0	0	372	0
Telephone and Utilities	469	0	0	76	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	0	0	0	0	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	382	0	0	0	59,985
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	5,646
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>2,071</u>	<u>19,548</u>	<u>10,831</u>	<u>24,366</u>	<u>74,631</u>
Excess Revenues Over (Under) Expenses	0	(19,548)	0	(23,755)	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, 2018	<u>0</u>	<u>0</u>	<u>0</u>	<u>74,647</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2019	<u>\$ 0</u>	<u>\$ (19,548)</u>	<u>\$ 0</u>	<u>\$ 50,892</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, 2019

	770 NWA 18-19 Expendable Grant	771 NWA 19-20 Expendable Grant	772 NWA Housing Counseling NonFed	775 NWA Strategic Planning	780 NWA Capital Fund	782 NWA Hsg Loans Reserve
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	178,850	0	0	0	0
State Grants	0	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	55	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	900	2,088	258	235	13,709	525
Total Revenues	<u>900</u>	<u>180,938</u>	<u>258</u>	<u>235</u>	<u>13,764</u>	<u>525</u>
EXPENSES						
Salaries and Wages	50,437	102,181	3,095	0	0	0
Fringe Benefits	16,512	33,492	896	0	0	0
Indirect Costs	11,600	23,502	712	0	0	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	150	0	0	0	0	0
Travel and Transportation	8,820	22,340	0	0	0	0
Space Cost	2,196	5,405	0	0	0	0
Telephone and Utilities	0	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	75	233	0	0	0	0
Supplies	3,343	6,924	0	0	0	0
Food	0	0	0	0	0	0
Equipment and Facilities	2,450	51	0	0	0	0
Advertising/Promotion	1,482	4,826	0	0	0	0
Insurance	0	0	0	0	0	0
Printing and Publications	61	285	0	0	0	0
Repairs and Maintenance	0	0	0	0	0	0
Other	0	3,452	0	0	0	0
Training	652	9,844	0	0	0	0
Fees, Licenses and Dues	555	1,614	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>98,333</u>	<u>214,149</u>	<u>4,703</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	(97,433)	(33,211)	(4,445)	235	13,764	525
Transfers In (Out)	(262,803)	262,803	0	0	(421,898)	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, 2018	<u>360,236</u>	<u>0</u>	<u>27,749</u>	<u>24,192</u>	<u>1,600,835</u>	<u>54,066</u>
NET ASSETS, DECEMBER 31, 2019	<u>\$ 0</u>	<u>\$ 229,592</u>	<u>\$ 23,304</u>	<u>\$ 24,427</u>	<u>\$ 1,192,701</u>	<u>\$ 54,591</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, 2019

	800 Unrestricted NWA Capital Fund	880 Ardmore Bldg Acct	890 Housing Non-Fed	895 Lynn Lane Bldg Acct	915 Scattered Sites Hsg Dev
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	7,560	0	0	0
Federal Grants and Loans	75,000	0	0	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	215,103	0	(2,431)
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	1,826	30	5,250	0	3,190
Total Revenues	<u>76,826</u>	<u>7,590</u>	<u>220,353</u>	<u>0</u>	<u>759</u>
EXPENSES					
Salaries and Wages	0	0	173,205	0	0
Fringe Benefits	0	0	50,911	0	0
Indirect Costs	0	0	36,554	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	949	0	0
Travel and Transportation	0	0	(39)	0	0
Space Cost	0	0	3,881	0	0
Telephone and Utilities	0	3,461	4,293	1,885	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	276	0	0
Supplies	0	277	1,903	0	0
Food	0	0	177	0	0
Equipment and Facilities	0	0	(393)	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	1,333	780	1,071	0
Printing and Publications	0	0	122	0	0
Repairs and Maintenance	0	954	482	1,395	0
Other	0	0	(7,110)	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	12,024	0	0
Direct Services	0	0	92	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>6,025</u>	<u>278,107</u>	<u>4,351</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	76,826	1,565	(57,754)	(4,351)	759
Transfers In (Out)	0	0	1,365	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, 2018	<u>124,984</u>	<u>2,017</u>	<u>589,644</u>	<u>(20,574)</u>	<u>814,937</u>
NET ASSETS, DECEMBER 31, 2019	<u>\$ 201,810</u>	<u>\$ 3,582</u>	<u>\$ 533,255</u>	<u>\$ (24,925)</u>	<u>\$ 815,696</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, 2019

	Local					
	920 Antlers Building Fund	935 Terry Hill Reserve Fund	936 Rental Apartments	937 LD Apt Reserve Fund	955 5th St Buildings Fund	965 502 W Duke Building Fund
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	12,000	0	391,416	0	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	0	0	5,590	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	255	155	11,427	664	0	0
Total Revenues	<u>12,255</u>	<u>155</u>	<u>408,433</u>	<u>664</u>	<u>0</u>	<u>13,200</u>
EXPENSES						
Salaries and Wages	0	0	37,826	0	3,855	0
Fringe Benefits	0	0	12,435	0	1,036	0
Indirect Costs	0	0	8,700	0	887	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	1,300	0	75	0	125	1,702
Travel and Transportation	0	0	658	0	17	0
Space Cost	0	0	0	0	0	0
Telephone and Utilities	5,097	0	64,994	0	6,982	8,069
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	85	0	0	0
Supplies	867	0	5,577	0	0	564
Food	0	0	0	0	0	0
Equipment and Facilities	(93)	0	8,743	0	210,838	0
Advertising/Promotion	0	0	681	0	0	0
Insurance	1,974	0	29,241	0	9,878	7,994
Printing and Publications	0	0	0	0	0	0
Repairs and Maintenance	1,668	0	111,065	0	772	5,880
Other	0	0	0	0	0	0
Training	0	0	665	0	0	0
Fees, Licenses and Dues	25	0	4,601	0	950	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>10,838</u>	<u>0</u>	<u>285,346</u>	<u>0</u>	<u>235,340</u>	<u>24,209</u>
Excess Revenues Over (Under) Expenses	1,417	155	123,087	664	(235,340)	(11,009)
Transfers In (Out)	0	7,200	281,808	6,525	(216,633)	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	216,633	0
Gain (Loss) on Disposition of Assets	0	0	100,000	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2018	<u>25,621</u>	<u>102,593</u>	<u>(65,704)</u>	<u>64,541</u>	<u>0</u>	<u>(15,034)</u>
NET ASSETS, DECEMBER 31, 2019	<u>\$ 27,038</u>	<u>\$ 109,948</u>	<u>\$ 439,191</u>	<u>\$ 71,730</u>	<u>\$ (235,340)</u>	<u>\$ (26,043)</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, 2019

	Local					Total
	968 Durant HOC	970 Idabel Office Building Fund	972 Jackson St Building Fund	980 Federal Building Fund	995 HOC Building Fund	
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 72,221
Rental	0	13,200	4,000	115,074	28,320	584,770
Federal Grants and Loans	0	0	0	0	0	2,503,904
State Grants	0	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0	240,004
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	5,646
Interest and Dividends	383	85	0	1,884	223	48,688
Total Revenues	<u>383</u>	<u>13,285</u>	<u>4,000</u>	<u>116,958</u>	<u>28,543</u>	<u>3,455,233</u>
EXPENSES						
Salaries and Wages	0	0	0	0	0	1,434,562
Fringe Benefits	0	0	0	0	0	413,739
Indirect Costs	0	0	0	0	0	332,168
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	5,900	0	41,983	3,967	79,119
Travel and Transportation	0	102	94	0	5	288,706
Space Cost	0	0	0	0	0	44,371
Telephone and Utilities	0	5,226	0	20,794	9,485	148,691
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	0	0	1,992
Supplies	0	453	1,034	3,969	2,365	86,197
Food	0	0	0	0	0	177
Equipment and Facilities	0	1,491	144,504	9,468	0	392,109
Advertising/Promotion	0	0	0	0	0	7,806
Insurance	0	2,461	999	11,677	7,590	82,759
Printing and Publications	0	0	0	0	0	3,503
Repairs and Maintenance	0	8,209	831	70,774	16,770	247,648
Other	0	0	0	0	0	67,444
Training	0	0	0	0	0	12,234
Fees, Licenses and Dues	0	0	65	0	40	30,885
Direct Services	0	0	0	0	0	92
Match Expense	0	0	0	0	0	5,646
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>23,842</u>	<u>147,527</u>	<u>158,665</u>	<u>40,222</u>	<u>3,679,848</u>
Excess Revenues Over (Under) Expenses	383	(10,557)	(143,527)	(41,707)	(11,679)	(224,615)
Transfers In (Out)	0	0	(137,776)	100,000	25,000	(354,409)
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	137,776	0	0	354,409
Gain (Loss) on Disposition of Assets	0	0	0	0	0	100,000
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2018	<u>39,383</u>	<u>13,838</u>	<u>0</u>	<u>46,969</u>	<u>2,279</u>	<u>4,550,968</u>
NET ASSETS, DECEMBER 31, 2019	<u>\$ 39,766</u>	<u>\$ 3,281</u>	<u>\$ (143,527)</u>	<u>\$ 105,262</u>	<u>\$ 15,600</u>	<u>\$ 4,426,353</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, 2019

	240 Section 5311 Transit 17-18	241 Section 5311 Transit 18-19	245 Section 5311 Transit 19-20	246 Transit Insurance Settlement
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	538,628	182,763	0
State Grants	0	0	0	0
Program Fees and Contracts	0	726,704	160,086	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	5,650
Match Revenues	0	0	0	0
Interest and Dividends	250	1,832	87	1,093
Total Revenues	<u>250</u>	<u>1,267,164</u>	<u>342,936</u>	<u>6,743</u>
EXPENSES				
Salaries and Wages	0	603,401	187,015	0
Fringe Benefits	0	160,047	50,031	0
Indirect Costs	0	138,782	43,013	0
Stipends	0	0	0	0
Consultant/Contractual	0	4,464	1,536	0
Travel and Transportation	0	98,033	26,786	0
Space Cost	0	14,564	3,972	0
Telephone and Utilities	0	42,927	15,283	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	130	39	0
Supplies	0	7,747	4,072	0
Food	0	0	0	0
Equipment and Facilities	0	6,101	0	0
Advertising/Promotion	0	3,491	454	0
Insurance	0	84,575	13,176	0
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	66,364	13,967	0
Other	0	5,078	1,446	0
Training	0	0	0	0
Fees, Licenses and Dues	0	12,283	5,613	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>0</u>	<u>1,247,987</u>	<u>366,403</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	250	19,177	(23,467)	6,743
Transfers In (Out)	(325,833)	(42,247)	330,069	(226)
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	17,500	0	5,200
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2018	<u>325,583</u>	<u>5,570</u>	<u>0</u>	<u>103,398</u>
NET ASSETS, DECEMBER 31, 2019	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 306,602</u>	<u>\$ 115,115</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, 2019

	247 Section 5339 Transit 18-19	248 Section 5339 Transit 19-20	380 DAC Transportation	Total
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	11,181	161,329	1,371	895,272
State Grants	0	0	0	0
Program Fees and Contracts	0	0	0	886,790
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	5,650
Match Revenues	1,673	0	0	1,673
Interest and Dividends	0	0	0	3,262
Total Revenues	12,854	161,329	1,371	1,792,647
EXPENSES				
Salaries and Wages	0	0	0	790,416
Fringe Benefits	0	0	0	210,078
Indirect Costs	0	0	0	181,795
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	6,000
Travel and Transportation	0	0	1,371	126,190
Space Cost	0	0	0	18,536
Telephone and Utilities	0	0	0	58,210
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	169
Supplies	0	0	0	11,819
Food	0	0	0	0
Equipment and Facilities	11,407	199,340	0	216,848
Advertising/Promotion	0	0	0	3,945
Insurance	0	0	0	97,751
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	0	0	80,331
Other	0	0	0	6,524
Training	0	0	0	0
Fees, Licenses and Dues	0	0	0	17,896
Direct Services	0	0	0	0
Match Expense	1,673	0	0	1,673
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	13,080	199,340	1,371	1,828,181
Excess Revenues Over (Under) Expenses	(226)	(38,011)	0	(35,534)
Transfers In (Out)	226	(161,329)	0	(199,340)
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	199,340	0	199,340
Gain (Loss) on Disposition of Assets	0	0	0	22,700
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2018	0	0	0	434,551
NET ASSETS, DECEMBER 31, 2019	\$ 0	\$ 0	\$ 0	\$ 421,717

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, 2019

	150 SBA RLF #1	160 SBA RLF #2	170 Intermediary Relending Program	280 Clayton State Park 16-21	315 Loan Fund KEDDO Econ Dev
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	0
State Grants	0	0	0	57,030	0
Program Fees and Contracts	90	97	50	50,813	90
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	976	3,370	5,714	2	11,760
Total Revenues	<u>1,066</u>	<u>3,467</u>	<u>5,764</u>	<u>107,845</u>	<u>11,850</u>
EXPENSES					
Salaries and Wages	0	0	0	43,759	0
Fringe Benefits	0	0	0	10,969	0
Indirect Costs	0	0	0	10,065	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	4,222	0
Travel and Transportation	0	0	0	7,612	0
Space Cost	0	0	0	412	0
Telephone and Utilities	0	0	0	20,373	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	34	0
Supplies	0	0	0	3,014	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	1,175	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	3,265	0
Printing and Publications	0	0	0	182	0
Repairs and Maintenance	0	0	0	4,758	0
Other	0	0	1,060	368	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	2,363	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	17	186	784	0	0
Total Expenses	<u>17</u>	<u>186</u>	<u>1,844</u>	<u>112,571</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	1,049	3,281	3,920	(4,726)	11,850
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, 2018	<u>49,623</u>	<u>8,971</u>	<u>85,319</u>	<u>3,273</u>	<u>430,646</u>
NET ASSETS, DECEMBER 31, 2019	<u>\$ 50,672</u>	<u>\$ 12,252</u>	<u>\$ 89,239</u>	<u>\$ (1,453)</u>	<u>\$ 442,496</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, 2019

	470 19-20 SBA Tech Assist	471 18-19 SBA Tech Assist	480 Raymond Gary State Park	860 USDA RD Intermediary
<u>REVENUES</u>				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	1,541	7,707	0	0
State Grants	0	0	60,926	0
Program Fees and Contracts	0	0	81,231	9,500
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	385	4,208	0	0
Interest and Dividends	0	0	133	11
Total Revenues	<u>1,926</u>	<u>11,915</u>	<u>142,290</u>	<u>9,511</u>
<u>EXPENSES</u>				
Salaries and Wages	981	3,932	70,009	0
Fringe Benefits	334	1,341	20,253	0
Indirect Costs	226	904	16,102	0
Stipends	0	0	0	0
Consultant/Contractual	0	0	3,315	6,025
Travel and Transportation	0	745	630	0
Space Cost	0	432	0	0
Telephone and Utilities	0	380	20,406	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	(191)	0	0
Supplies	0	0	750	0
Food	0	0	0	0
Equipment and Facilities	0	0	1,451	1,560
Advertising/Promotion	0	0	0	0
Insurance	0	0	2,769	0
Printing and Publications	0	164	0	0
Repairs and Maintenance	0	0	3,062	0
Other	0	0	0	0
Training	0	0	0	0
Fees, Licenses and Dues	0	0	3,300	0
Direct Services	0	0	0	0
Match Expense	385	4,208	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>1,926</u>	<u>11,915</u>	<u>142,047</u>	<u>7,585</u>
Excess Revenues Over (Under) Expenses	0	0	243	1,926
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, 2018	<u>0</u>	<u>0</u>	<u>14,745</u>	<u>(746)</u>
NET ASSETS, DECEMBER 31, 2019	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 14,988</u>	<u>\$ 1,180</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, 2019

	Local			Total
	910 Group Camps	945 Park Improvements	950 HLSP Marina	
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	0	0	9,248
State Grants	0	0	0	117,956
Program Fees and Contracts	80,639	0	338,189	560,699
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	4,593
Interest and Dividends	150	737	6,062	28,915
Total Revenues	<u>80,789</u>	<u>737</u>	<u>344,251</u>	<u>721,411</u>
EXPENSES				
Salaries and Wages	25,640	7,380	119,614	271,315
Fringe Benefits	8,122	1,973	37,359	80,351
Indirect Costs	5,897	1,698	27,511	62,403
Stipends	0	0	0	0
Consultant/Contractual	2,389	0	27,556	43,507
Travel and Transportation	4,213	566	4,239	18,005
Space Cost	260	0	0	1,104
Telephone and Utilities	17,278	0	41,957	100,394
Rehabilitation/Renovation	0	0	0	0
Postage	112	0	9	(36)
Supplies	3,816	53	6,291	13,924
Food	0	0	0	0
Equipment and Facilities	0	0	3,661	7,847
Advertising/Promotion	0	0	1,603	1,603
Insurance	912	0	72,986	79,932
Printing and Publications	110	0	0	456
Repairs and Maintenance	10,928	45,762	30,828	95,338
Other	1,369	0	17,228	20,025
Training	0	0	0	0
Fees, Licenses and Dues	223	0	13,945	19,831
Direct Services	0	0	0	0
Match Expense	0	0	0	4,593
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	987
Total Expenses	<u>81,269</u>	<u>57,432</u>	<u>404,787</u>	<u>821,579</u>
Excess Revenues Over (Under) Expenses	(480)	(56,695)	(60,536)	(100,168)
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, 2018	<u>25,735</u>	<u>113,272</u>	<u>674,538</u>	<u>1,405,376</u>
NET ASSETS, DECEMBER 31, 2019	<u>\$ 25,255</u>	<u>\$ 56,577</u>	<u>\$ 614,002</u>	<u>\$ 1,305,208</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

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

For the Year Ended December 31, 2019

	101 18 Indirect Cost	102 19 Indirect Cost	900 General Funds
REVENUES			
Contributions	\$ 0	\$ 0	\$ 0
Rental	0	0	0
Federal Grants and Loans	0	0	0
State Grants	0	0	0
Program Fees and Contracts	0	0	0
Recoveries from Programs	0	1,606,773	0
Miscellaneous	0	0	2,498
Match Revenues	0	0	0
Interest and Dividends	0	750	32,522
Total Revenues	0	1,607,523	35,020
EXPENSES			
Salaries and Wages	0	913,229	56,709
Fringe Benefits	0	288,142	12,429
Indirect Costs	0	0	7,132
Stipends	0	0	0
Consultant/Contractual	0	129,406	3,596
Travel and Transportation	0	85,803	3,367
Space Cost	0	27,942	0
Telephone and Utilities	0	15,226	1,256
Rehabilitation/Renovation	0	0	0
Postage	0	7,579	1
Supplies	0	22,436	4,189
Food	0	0	15,317
Equipment and Facilities	0	39,778	394
Advertising/Promotion	0	510	8,875
Insurance	0	38,399	6,193
Printing and Publications	0	1,117	227
Repairs and Maintenance	0	0	225
Other	0	0	10,888
Training	0	2,149	0
Fees, Licenses and Dues	0	2,878	3,767
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	1,574,594	134,565
Excess Revenues Over (Under) Expenses	0	32,929	(99,545)
Transfers In (Out)	(12,544)	12,544	(67,021)
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, 2018	12,544	0	2,714,173
NET ASSETS, DECEMBER 31, 2019	\$ 0	\$ 45,473	\$ 2,547,607

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, 2019

	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	1,521,704	3,128,477
Miscellaneous	0	0	2,498
Match Revenues	0	0	0
Interest and Dividends	0	7,896	41,168
Total Revenues	0	1,529,600	3,172,143
<u>EXPENSES</u>			
Salaries and Wages	0	40,155	1,010,093
Fringe Benefits	0	11,824	312,395
Indirect Costs	0	8,051	15,183
Stipends	0	0	0
Consultant/Contractual	0	38,250	171,252
Travel and Transportation	0	0	89,170
Space Cost	0	0	27,942
Telephone and Utilities	0	0	16,482
Rehabilitation/Renovation	0	0	0
Postage	0	0	7,580
Supplies	0	0	26,625
Food	0	0	15,317
Equipment and Facilities	0	0	40,172
Advertising/Promotion	0	0	9,385
Insurance	0	1,167,516	1,212,108
Printing and Publications	0	0	1,344
Repairs and Maintenance	0	0	225
Other	0	158,563	169,451
Training	0	0	2,149
Fees, Licenses and Dues	0	6,250	12,895
Direct Services	0	0	0
Match Expense	0	0	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	344,231	0	344,231
Interest	0	0	0
Total Expenses	344,231	1,430,609	3,483,999
Excess Revenues Over (Under) Expenses	(344,231)	98,991	(311,856)
Transfers In (Out)	747,771	0	680,750
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	(152,411)	0	(152,411)
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2018	5,628,312	390,875	8,745,904
NET ASSETS, DECEMBER 31, 2019	\$ 5,879,441	\$ 489,866	\$ 8,962,387

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, 2019

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		\$	<u>50,000</u>
(lessor of \$250,000 or Line 3)			
Owner's Equity (Net Worth) per Statement of Financial Position	\$	16,154,791	
Less Unacceptable Assets		<u>0</u>	
Adjusted Net Worth for HUD Requirement Purposes	\$	<u>16,154,791</u>	
Adjusted Net Worth ABOVE Amount Required	\$	<u>16,104,791</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.: 06CH010743/01

For the Period December 1, 2018 through November 30, 2019

	222 Head Start	322 Early Head Start	Total
<u>REVENUES</u>			
In-Kind	\$ 845,690	\$ 138,072	\$ 983,762
 TOTAL REVENUES	 <u>\$ 845,690</u>	 <u>\$ 138,072</u>	 <u>\$ 983,762</u>
 <u>EXPENSES</u>			
In Center Salaries	\$ 44,564	\$ 82,402	\$ 126,966
In Center Fringe	7,166	20,889	28,055
Indirect Cost	0	0	
Dues/Fees	0	0	0
Pupil Transportation	549,158	0	549,158
Professional Services	22,312	1,939	24,251
Local Travel	0	6,177	6,177
Out of Area Travel	0	260	260
Space Cost/Rent	186,771	24,228	210,999
Classroom Supplies	740	1,215	1,955
Insurance	0	0	0
Maintenance and Repairs	10,140	879	11,019
Recruitment/Advertising	0	0	0
Training/T&TA	0	0	0
Printing/Copying	83	83	166
Telephone/Utilities	24,756	0	24,756
Transition Activities	0	0	0
Nutrition Support	0	0	0
 TOTAL EXPENSES	 <u>\$ 845,690</u>	 <u>\$ 138,072</u>	 <u>\$ 983,762</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF IN-KIND
EARLY HEAD START CHILD CARE PARTNERSHIP
Contract No.: 06HP0017/04

For the Period August 1, 2018 through July 31, 2019

	461 Early Head Start Child Care
<u>REVENUES</u>	
In-Kind	\$ <u>10,653</u>
 TOTAL REVENUES	 \$ <u><u>10,653</u></u>
 <u>EXPENSES</u>	
In Center Salaries	\$ 2,038
In Center Fringe	216
Indirect Cost	0
Dues/Fees	0
Pupil Transportation	0
Contractual	0
Professional Services	3,650
Local Travel	0
Out of Area Travel	0
Space Cost/Rent	0
Classroom Supplies	4,264
Insurance	0
Maintenance and Repairs	88
Recruitment/Advertising	0
Training/T&TA	314
Telephone/Utilities	0
Transition Activities	0
Printing/Copies	<u>83</u>
 TOTAL EXPENSES	 \$ <u><u>10,653</u></u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORWORKS AMERICA FUNDS

December 31, 2019

	190 NWA Safe & Sound (Wells Fargo)	700 NWA Housing Counseling	701 NWA Housing Counseling	710 NWA Rural Impact 16-20
<u>ASSETS</u>				
Current Assets				
Cash	\$ 0	\$ (19,548)	\$ 0	\$ 50,892
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>0</u>	<u>(19,548)</u>	<u>0</u>	<u>50,892</u>
Non-Current Assets				
Notes Receivable, Net	0	0	0	0
Property Held For Sale	0	0	0	0
Property and Equipment	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0
Total Non-Current Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	\$ <u>0</u>	\$ <u>(19,548)</u>	\$ <u>0</u>	\$ <u>50,892</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts Payable	\$ 0	\$ 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>0</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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets				
Without Donor Restrictions	0	(19,548)	0	50,892
With Donor Restrictions, Invested in Perpetuity	0	0	0	0
Total Net Assets	<u>0</u>	<u>(19,548)</u>	<u>0</u>	<u>50,892</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>0</u>	\$ <u>(19,548)</u>	\$ <u>0</u>	\$ <u>50,892</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
 Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
 NEIGHBORWORKS AMERICA FUNDS

December 31, 2019

	770 NWA 18-19 Expendable Grant	771 NWA 19-20 Expendable Grant	772 NWA Housing Counseling NonFed	775 NWA Strategic Planning
<u>ASSETS</u>				
Current Assets				
Cash	\$ 0	\$ 229,774	\$ 23,304	\$ 24,427
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>0</u>	<u>229,774</u>	<u>23,304</u>	<u>24,427</u>
Non-Current Assets				
Notes Receivable, Net	0	0	0	0
Property Held For Sale	0	0	0	0
Property and Equipment	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0
Total Non-Current Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	\$ <u>0</u>	\$ <u>229,774</u>	\$ <u>23,304</u>	\$ <u>24,427</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts Payable	\$ 0	\$ 182	\$ 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>0</u>	<u>182</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>0</u>	<u>182</u>	<u>0</u>	<u>0</u>
Net Assets				
Without Donor Restrictions	0	229,592	23,304	24,427
With Donor Restrictions, Invested in Perpetuity	0	0	0	0
Total Net Assets	<u>0</u>	<u>229,592</u>	<u>23,304</u>	<u>24,427</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>0</u>	\$ <u>229,774</u>	\$ <u>23,304</u>	\$ <u>24,427</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORWORKS AMERICA FUNDS

December 31, 2019

	780 NWA Capital Fund	782 NWA Housing Loans Reserve	800 Unrestricted NWA Capital Fund	801 NWA Agency Rebranding	Total
<u>ASSETS</u>					
Current Assets					
Cash	\$ 39,952	\$ 54,591	\$ 201,810	\$ 20,097	\$ 605,202
Due From Grantors	0	0	0	0	0
Notes Receivable, Current, Net	11,527	0	0	0	11,527
Due From Other Funds	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0
Total Current Assets	<u>51,479</u>	<u>54,591</u>	<u>201,810</u>	<u>20,097</u>	<u>616,729</u>
Non-Current Assets					
Notes Receivable, Net	1,103,081	0	0	0	1,103,081
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>1,141,222</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,141,222</u>
TOTAL ASSETS	<u>\$ 1,192,701</u>	<u>\$ 54,591</u>	<u>\$ 201,810</u>	<u>\$ 20,097</u>	<u>\$ 1,757,951</u>
<u>LIABILITIES AND NET ASSETS</u>					
Current Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 182
Accrued Expenses	0	0	0	0	0
Deposits Subject to Refund	0	0	0	0	0
Due To Other Funds	0	0	0	0	0
Notes Payable - Current Portion	0	0	0	0	0
Total Current Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>182</u>
Long-Term Liabilities					
Other Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Less: Current Portion Notes Payable	0	0	0	0	0
Total Long-Term Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>182</u>
Net Assets					
Without Donor Restrictions	211,457	54,591	201,810	20,097	776,525
With Donor Restrictions, Invested in Perpetuity	981,244	0	0	0	981,244
Total Net Assets	<u>1,192,701</u>	<u>54,591</u>	<u>201,810</u>	<u>20,097</u>	<u>1,757,769</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,192,701</u>	<u>\$ 54,591</u>	<u>\$ 201,810</u>	<u>\$ 20,097</u>	<u>\$ 1,757,951</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, 2019

	190 NWA Safe & Sound (Wells Fargo)	700 NWA Housing Counseling	701 NWA Housing Counseling	710 NWA Rural Impact 16-20	770 NWA 18-19 Expendable Grant
REVENUES					
Contributions	\$ 72,221	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	10,831	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	73	0	0	611	900
Total Revenues	<u>72,294</u>	<u>0</u>	<u>10,831</u>	<u>611</u>	<u>900</u>
EXPENSES					
Salaries and Wages	7,400	11,042	4,094	5,872	50,437
Fringe Benefits	2,463	3,157	1,302	1,955	16,512
Indirect Costs	1,702	2,540	941	1,351	11,600
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	14,740	150
Travel and Transportation	1,448	2,809	4,494	0	8,820
Space Cost	0	0	0	372	2,196
Telephone and Utilities	0	0	0	76	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	75
Supplies	31,083	0	0	0	3,343
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	0	2,450
Advertising/Promotion	0	0	0	0	1,482
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	61
Repairs and Maintenance	28,198	0	0	0	0
Other	0	0	0	0	0
Training	0	0	0	0	652
Fees, Licenses and Dues	0	0	0	0	555
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>72,294</u>	<u>19,548</u>	<u>10,831</u>	<u>24,366</u>	<u>98,333</u>
Excess Revenues Over (Under) Expenses	0	(19,548)	0	(23,755)	(97,433)
Transfers In (Out)	0	0	0	0	(262,803)
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, 2018	<u>0</u>	<u>0</u>	<u>0</u>	<u>74,647</u>	<u>360,236</u>
NET ASSETS, DECEMBER 31, 2019	<u>\$ 0</u>	<u>\$ (19,548)</u>	<u>\$ 0</u>	<u>\$ 50,892</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

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

For the Year Ended December 31, 2019

	771 NWA 19-20 Expendable Grant	772 NWA Housing Counseling NonFed	775 NWA Strategic Planning	780 NWA Capital Fund
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	178,850	0	0	0
State Grants	0	0	0	0
Program Fees and Contracts	0	0	0	55
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Inte `	2,088	258	235	13,709
Total Revenues	<u>180,938</u>	<u>258</u>	<u>235</u>	<u>13,764</u>
EXPENSES				
Salaries and Wages	102,181	3,095	0	0
Fringe Benefits	33,492	896	0	0
Indirect Costs	23,502	712	0	0
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	22,340	0	0	0
Space Cost	5,405	0	0	0
Telephone and Utilities	0	0	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	233	0	0	0
Supplies	6,924	0	0	0
Food	0	0	0	0
Equipment and Facilities	51	0	0	0
Advertising/Promotion	4,826	0	0	0
Insurance	0	0	0	0
Printing and Publications	285	0	0	0
Repairs and Maintenance	0	0	0	0
Other	3,452	0	0	0
Training	9,844	0	0	0
Fees, Licenses and Dues	1,614	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>214,149</u>	<u>4,703</u>	<u>0</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	(33,211)	(4,445)	235	13,764
Transfers In (Out)	262,803	0	0	(421,898)
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, 2018	<u>0</u>	<u>27,749</u>	<u>24,192</u>	<u>1,600,835</u>
NET ASSETS, DECEMBER 31, 2019	<u>\$ 229,592</u>	<u>\$ 23,304</u>	<u>\$ 24,427</u>	<u>\$ 1,192,701</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, 2019

	782 NWA Hsg Loans Reserve	800 Unrestricted NWA Capital Fund	801 NWA Agency Rebranding	Total
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	75,000	20,000	264,681
State Grants	0	0	0	0
Program Fees and Contracts	0	0	0	55
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Inte `	525	1,826	97	20,152
Total Revenues	<u>525</u>	<u>76,826</u>	<u>20,097</u>	<u>273,446</u>
EXPENSES				
Salaries and Wages	0	0	0	176,721
Fringe Benefits	0	0	0	57,314
Indirect Costs	0	0	0	40,646
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	14,890
Travel and Transportation	0	0	0	38,463
Space Cost	0	0	0	7,973
Telephone and Utilities	0	0	0	76
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	308
Supplies	0	0	0	10,267
Food	0	0	0	0
Equipment and Facilities	0	0	0	2,501
Advertising/Promotion	0	0	0	6,308
Insurance	0	0	0	0
Printing and Publications	0	0	0	346
Repairs and Maintenance	0	0	0	0
Other	0	0	0	3,452
Training	0	0	0	10,496
Fees, Licenses and Dues	0	0	0	2,169
Direct Services	0	0	0	0
Match Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>317,185</u>
Excess Revenues Over (Under) Expenses	525	76,826	20,097	(43,739)
Transfers In (Out)	0	0	0	(421,898)
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, 2018	<u>54,066</u>	<u>124,984</u>	<u>0</u>	<u>2,266,709</u>
NET ASSETS, DECEMBER 31, 2019	<u>\$ 54,591</u>	<u>\$ 201,810</u>	<u>\$ 20,097</u>	<u>\$ 1,757,769</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
LITTLE DIXIE RENTAL APARTMENTS

December 31, 2019

	935 Terry Hill Apts Reserve	937 LD Apts Reserve	936 Rental Apartments	Total
<u>ASSETS</u>				
Current Assets				
Cash	\$ 109,948	\$ 71,730	\$ 1,328,290	\$ 1,509,968
Due From Grantors	0	0	0	0
Other Receivables	0	0	2,791	2,791
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	109,948	71,730	1,331,081	1,512,759
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	 \$ 109,948	 \$ 71,730	 \$ 1,331,081	 \$ 1,512,759
 <u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts Payable	\$ 0	\$ 0	\$ 5,210	\$ 5,210
Accrued Expenses	0	0	0	0
Deposits Subject to Refund	0	0	24,976	24,976
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	105,186	105,186
Long-Term Liabilities				
Other Payable	0	0	0	0
Notes Payable	0	0	786,704	786,704
Less: Current Portion Notes Payable	0	0	0	0
Total Long-Term Liabilities	0	0	786,704	786,704
Total Liabilities	0	0	891,890	891,890
Net Assets				
Without Donor Restrictions	109,948	71,730	439,191	620,869
With Donor Restrictions	0	0	0	0
Total Net Assets	109,948	71,730	439,191	620,869
 TOTAL LIABILITIES AND NET ASSETS	 \$ 109,948	 \$ 71,730	 \$ 1,331,081	 \$ 1,512,759

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, 2019

	935 Terry Hill Apts Reserve	937 LD Apts Reserve	936 Rental Apartments	Total
<u>REVENUES</u>				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	391,416	391,416
Federal Grants and Loans	0	0	0	0
State Grants	0	0	0	0
Program Fees and Contracts	0	0	5,590	5,590
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Interest and Dividends	155	664	11,427	12,246
Total Revenues	155	664	408,433	409,252
<u>EXPENSES</u>				
Salaries and Wages	0	0	37,826	37,826
Fringe Benefits	0	0	12,435	12,435
Indirect Costs	0	0	8,700	8,700
Stipends	0	0	0	0
Consultant/Contractual	0	0	75	75
Travel and Transportation	0	0	658	658
Space Cost	0	0	0	0
Telephone and Utilities	0	0	64,994	64,994
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	85	85
Supplies	0	0	5,577	5,577
Food	0	0	0	0
Equipment and Facilities	0	0	8,743	8,743
Advertising/Promotion	0	0	681	681
Insurance	0	0	29,241	29,241
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	0	111,065	111,065
Other	0	0	0	0
Training	0	0	665	665
Fees, Licenses and Dues	0	0	4,601	4,601
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	285,346	285,346
Excess Revenues Over (Under) Expenses	155	664	123,087	123,906
Transfers In (Out)	7,200	6,525	281,808	295,533
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	100,000	100,000
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2017	102,593	64,541	(65,704)	101,430
 NET ASSETS, DECEMBER 31, 2019	 \$ 109,948	 \$ 71,730	 \$ 439,191	 \$ 620,869

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS

December 31, 2019

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, 2019

Section 1 – Summary of Auditor’s Results

Financial Statements:

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weakness(es) identified? Yes No

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

Noncompliance material to financial statements noted? Yes No

Federal Awards:

Internal Control Over Major Programs:

Material weakness(es) identified? Yes No

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

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

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

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

Auditee qualified as low-risk auditee? Yes No

Identification of Major Programs:

<u>CFDA #</u>	<u>PROGRAM TITLE</u>
10.558	Child and Adult Care Food Program
20.509	Public Transportation for Non-urbanized Areas
16.575	Crime Victim Assistance
17.274	Youth Build

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported.