

***Little Dixie Community Action Agency, Inc.
and Subsidiary***
Hugo, Oklahoma

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

For the Years Ended December 31, 2013 and 2014

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

TABLE OF CONTENTS

December 31, 2013 and 2014

	<u>Page</u>
Independent Auditor's Report	1
FINANCIAL STATEMENTS:	
Consolidated Statement of Financial Position	3
Consolidated Statement of Activities	5
Consolidated Statement of Functional Expenses	7
Consolidated Statement of Cash Flows	13
Notes to Consolidated Financial Statements	15
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	30
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133	32
SUPPLEMENTAL INFORMATION:	
Schedule of Expenditures of Federal and State Awards	34
Notes to Schedule of Expenditures of Federal and State Awards	39
Consolidated Schedule of Revenues, Expenses and Changes in Net Asset – All Programs	40
Consolidating Schedule of Revenue, Expenses, and Changes in Net Assets:	
Head Start and Child Care	43
Community Services	50
Food Programs	58
Housing	60
Emergency Food and Shelter	69
Senior Volunteer Program	71
Transportation	73
Economic Development	75
General Operating	81
Consolidating Statement of Financial Position	84
Computation of Adjusted Net Worth for Approval and Recertification of Non-Supervised Loan Correspondents	87

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

TABLE OF CONTENTS

December 31, 2013 and 2014

	<u>Page</u>
Schedule of In-Kind – Head Start and Early Head Start	88
Schedule of Revenues, Expenses, and Changes in Net Assets – Little Dixie Community Action Agency, Inc. – Parent Company Only	89
Schedule of Revenues, Expenses and Changes in Net Assets – Kiamichi Development Company – Wholly Owned Subsidiary	92
Statement of Financial Position – Neighborhood Reinvestment Corporation Funds	93
Schedule of Revenues, Expenses, and Changes in Net Assets – Neighborhood Reinvestment Corporation Funds	95
Statement of Financial Position – Little Dixie Rental Apartments	97
Schedule of Revenues, Expenses, and Changes in Net Assets – Little Dixie Rental Apartments	98
Status of Prior Audit Findings	99
Schedule of Findings and Questioned Costs	100

Saunders & Associates, PLLC

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630 East 17th Street * P. O. Box 1406 * Ada, Oklahoma 74820 * (580) 332-8548 * FAX: (580) 332-2272
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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying consolidated financial statements of Little Dixie Community Action Agency, Inc. and Subsidiary (a nonprofit organization), which comprise the consolidated statement of financial position as of December 31, 2014 and 2013, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated financial statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated financial statements based on our audit. For the fiscal year ending December 31, 2013, we did not audit the financial statements of Kiamichi Development Company, a wholly owned subsidiary, which statements reflect total assets of \$157,749 as of December 31, 2013 and total revenues of \$37,694 for 2013. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Kiamichi Development Company, is based solely on the report of the other auditors. 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 consolidated financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Little Dixie Community Action Agency, Inc. and Subsidiary as of December 31, 2014, and the changes in its net assets and its cash flows for the year 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 consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated 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 24, 2015 on our consideration of Little Dixie Community Action Agency, Inc. and Subsidiary'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. and Subsidiary's internal control over financial reporting and compliance.



SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

June 24, 2015

FINANCIAL STATEMENTS

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

December 31, 2013 and December 31, 2014

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

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

December 31, 2013 and December 31, 2014

	2013			2013
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
ASSETS				
Current Assets				
Cash	\$ 5,497,129	\$ 1,466,869	\$ 115,379	\$ 7,079,377
Due From Grantors	13,488	939,983	0	953,471
Other Receivables	40,362	344,628	0	384,990
Notes Receivable, Current, Net	690	87,397	9,019	97,106
Due From (To) Other Funds	40,000	(40,000)	0	0
Inventory	0	0	0	0
Prepaid Expenses	0	0	0	0
Total Current Assets	5,591,669	2,798,877	124,398	8,514,944
Non-Current Assets				
Notes Receivable, Net	(615)	335,456	2,167,933	2,502,774
Deferred Tax Asset	0	0	0	0
Investment	0	0	0	0
Property Held For Sale	362,432	214,690	38,141	615,263
Property and Equipment	12,719,759	0	0	12,719,759
Less: Accumulated Depreciation	(6,322,652)	0	0	(6,322,652)
Total Non-Current Assets	6,758,924	550,146	2,206,074	9,515,144
TOTAL ASSETS	\$ 12,350,593	\$ 3,349,023	\$ 2,330,472	\$ 18,030,088
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts Payable	\$ 89,562	\$ 102,806	\$ 0	\$ 192,368
Accrued Expenses	430,447	0	0	430,447
Deposits Subject to Refund	19,050	0	0	19,050
Insurance and Taxes Payable	0	0	0	0
Escrow Payables	0	299	0	299
Deferred Revenue	0	0	0	0
Notes Payable - Current Portion	31,906	39,880	0	71,786
Total Current Liabilities	570,965	142,985	0	713,950
Long-Term Liabilities				
Other Payable	0	0	0	0
Notes Payable	1,775,123	283,288	0	2,058,411
Less: Current Portion Notes Payable	(31,906)	(39,880)	0	(71,786)
Total Long-Term Liabilities	1,743,217	243,408	0	1,986,625
Total Liabilities	2,314,182	386,393	0	2,700,575
Net Assets and Equity				
Retained Earnings	0	0	0	0
Capital Stock	0	0	0	0
Paid in Capital	0	0	0	0
Unrestricted Net Assets	10,036,411	0	0	10,036,411
Temporarily Restricted Net Assets	0	2,962,630	0	2,962,630
Permanently Restricted Net Assets	0	0	2,330,472	2,330,472
Total Net Assets and Equity	10,036,411	2,962,630	2,330,472	15,329,513
TOTAL LIABILITIES AND NET ASSETS	\$ 12,350,593	\$ 3,349,023	\$ 2,330,472	\$ 18,030,088

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATED STATEMENT OF ACTIVITIES

For the Years Ended December 31, 2013 and December 31, 2014

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

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATED STATEMENT OF ACTIVITIES

For the Years Ended December 31, 2013 and December 31, 2014

	2013			2013
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUES				
Contributions	\$ 112,365	\$ 277,117	\$ 0	\$ 389,482
Rental	912,975	0	0	912,975
Federal Grants and Loans	213,145	10,825,173	150,000	11,188,318
State Grants	87,569	559,078	0	646,647
Program Fees and Contracts	798,141	2,437,331	0	3,235,472
Recoveries from Programs	3,246,275	0	0	3,246,275
Miscellaneous	40,444	(179)	0	40,265
Match Revenues	0	1,871,529	0	1,871,529
Gain (Loss) on Investment	0	7,776	0	7,776
Interest and Dividends	36,999	31,703	0	68,702
Net Assets Released from Restrictions:				
Satisfaction of Program Restrictions	16,552,017	(16,552,017)	0	0
Total Revenues	21,999,930	(542,489)	150,000	21,607,441
EXPENSES				
Program Services				
Head Start and Child Care	5,450,298	0	0	5,450,298
Community Services	2,379,007	0	0	2,379,007
Food Programs	2,020,681	0	0	2,020,681
Housing	3,484,814	0	0	3,484,814
Emergency Food and Shelter	9,313	0	0	9,313
Senior Volunteer Program	168,247	0	0	168,247
Delinquency Prevention	0	0	0	0
Transportation	3,551,535	0	0	3,551,535
Economic Development	1,450,473	0	0	1,450,473
Supportive Services				
General Operating	4,358,562	0	0	4,358,562
Total Expenses	22,872,930	0	0	22,872,930
Change in Net Assets From Discontinued Operations	(873,000)	(542,489)	150,000	(1,265,489)
Prior Period Adjustment	0	0	0	0
Interfund Transfers	(480,053)	480,053	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	325,980	320,927	0	646,907
Gain (Loss) on Disposition of Assets	(227,027)	56,000	0	(171,027)
Gain on Transfer of Assets in Payment of Debt	212,527	0	0	212,527
Debt Forgiveness	743,000	(743,000)	0	0
Residual Expenses - Sale Home Health Business	(9,697)	0	0	(9,697)
Net Assets and Equity, December 31, 2012	10,344,681	3,391,139	2,180,472	15,916,292
NET ASSETS AND EQUITY				
DECEMBER 31, 2013	\$ 10,036,411	\$ 2,962,630	\$ 2,330,472	\$ 15,329,513

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2013 and December 31, 2014

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

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2013 and December 31, 2014

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

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2013 and December 31, 2014

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

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2013 and December 31, 2014

	2013			
	Head Start and Child Care	Community Services	Food Programs	Housing
EXPENSES				
Salaries and Wages	\$ 2,046,645	\$ 796,357	\$ 230,707	\$ 1,225,492
Fringe Benefits	675,693	263,161	72,755	388,300
Indirect Costs	449,740	175,140	50,755	269,966
Stipends	37,356	91,493	0	0
Consultant/Contractual	37,806	180,824	0	61,886
Travel and Transportation	82,913	83,113	35,383	288,930
Space Cost	109,884	20,397	4,540	46,222
Telephone and Utilities	108,522	40,720	2,234	131,477
Rehabilitation/Renovation	0	0	0	0
Postage	7,825	569	871	5,215
Supplies	186,243	91,098	8,838	126,030
Food	20,235	913	1,604,890	0
Equipment and Facilities	47,650	59,908	1,789	370,261
Advertising/Promotion	2,387	44,252	103	19,252
Insurance	34,238	1,144	0	55,275
Printing and Publications	10,826	1,466	635	7,617
Repairs and Maintenance	2,258	4,971	3,483	170,002
Other	215,921	75,967	3,692	263,650
Training	743	88,863	0	5,584
Fees, Licenses and Dues	16,368	17,029	6	28,318
Direct Services	0	6,058	0	0
Match Expense	1,357,045	335,564	0	21,337
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
TOTAL EXPENSES	\$ 5,450,298	\$ 2,379,007	\$ 2,020,681	\$ 3,484,814

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2013 and December 31, 2014

	2013		
	Emergency Food and Shelter	Senior Volunteer Program	Trans- portation
EXPENSES			
Salaries and Wages	\$ 0	\$ 55,573	\$ 1,746,345
Fringe Benefits	0	15,803	579,834
Indirect Costs	0	12,226	384,197
Stipends	0	0	0
Consultant/Contractual	0	0	12,923
Travel and Transportation	0	22,628	406,233
Space Cost	0	3,597	29,317
Telephone and Utilities	9,027	2,106	58,309
Rehabilitation/Renovation	0	0	0
Postage	0	498	941
Supplies	0	1,151	22,156
Food	100	428	0
Equipment and Facilities	0	1,500	13,567
Advertising/Promotion	0	0	13,385
Insurance	0	1,388	114,267
Printing and Publications	0	169	2,276
Repairs and Maintenance	0	0	115,266
Other	186	6,127	14,015
Training	0	0	0
Fees, Licenses and Dues	0	101	38,504
Direct Services	0	0	0
Match Expense	0	44,952	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
TOTAL EXPENSES	\$ 9,313	\$ 168,247	\$ 3,551,535

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2013 and December 31, 2014

	<u>2013</u>		
	Economic Development	General Operating	2013 Total
<u>EXPENSES</u>			
Salaries and Wages	\$ 530,523	\$ 1,010,867	\$ 7,642,509
Fringe Benefits	166,598	339,199	2,501,343
Indirect Costs	116,801	4,532	1,463,357
Stipends	0	0	128,849
Consultant/Contractual	58,795	101,825	454,059
Travel and Transportation	52,257	53,543	1,025,000
Space Cost	17,620	33,812	265,389
Telephone and Utilities	101,242	14,438	468,075
Rehabilitation/Renovation	0	0	0
Postage	167	6,783	22,869
Supplies	21,124	13,543	470,183
Food	0	0	1,626,566
Equipment and Facilities	51,081	268,924	814,680
Advertising/Promotion	10,203	169	89,751
Insurance	42,135	1,482,212	1,730,659
Printing and Publications	0	271	23,260
Repairs and Maintenance	66,395	25,428	387,803
Other	29,342	273,806	882,706
Training	36,350	1,619	133,159
Fees, Licenses and Dues	23,883	3,068	127,277
Direct Services	0	0	6,058
Match Expense	120,407	0	1,879,305
Bad Debt Expense	1,048	0	1,048
Depreciation and Amortization	0	719,424	719,424
Interest	4,502	5,099	9,601
TOTAL EXPENSES	<u>\$ 1,450,473</u>	<u>\$ 4,358,562</u>	<u>\$ 22,872,930</u>

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Years Ended December 31, 2013 and December 31, 2014

	<u>2014</u>
<u>CASH FLOWS PROVIDED (USED) OPERATING ACTIVITIES</u>	
Change in Net Assets	\$ (560,312)
Adjustment for Items Not Affecting Cash:	
Depreciation	\$ 641,455
(Increase) Decrease in Other Receivables	7,221
(Increase) Decrease in Notes Receivable	135,237
(Increase) Decrease in Prepaid Expenses	0
(Increase) Decrease in Due From Grantors	(108,958)
(Increase) Decrease in Inventory	0
(Increase) Decrease in Deferred Tax Asset	0
Increase (Decrease) in Escrow Payables	752
Increase (Decrease) in Accounts Payable	75,273
Increase (Decrease) in Accrued Expenses	(6,560)
Increase (Decrease) in Other Payables	0
Increase (Decrease) in Deposits Subject to Refund	5,100
Increase (Decrease) in Deferred Revenue	0
Increase (Decrease) in Deferred Income Tax	0
Increase (Decrease) in Insurance/Taxes Payable	0
Capitalized Notes Receivable	0
Capitalized Fixed Assets	254,308
Gain (Loss) on Disposition of Assets	(15,071)
Equity Transfer In (Out)	0
Returned to Grantor	0
Amount Provided by Grantor	0
Debt Forgiveness	0
Prior Period Adjustment	0
	<u>988,757</u>
Cash Provided (Used) by Operating Activities	428,445
<u>CASH PROVIDED (USED) BY INVESTING ACTIVITIES</u>	
Increase in Property Held for Sale	(175,374)
(Acquisitions)/Dispositions of Property and Equipment	(291,861)
(Increase) Decrease in Investments	0
Cash Provided (Used) by Investing Activities	(467,235)
<u>CASH PROVIDED (USED) BY FINANCING ACTIVITIES</u>	
Acquisition/(Reduction) of Debt	(128,561)
Cash Provided (Used) by Financing Activities	(128,561)
Increase (Decrease) in Cash	(167,351)
Cash, December 31, 2013	<u>7,079,377</u>
CASH, DECEMBER 31, 2014	<u>\$ 6,912,026</u>

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Years Ended December 31, 2013 and December 31, 2014

	<u>2013</u>
<u>CASH FLOWS PROVIDED (USED) OPERATING ACTIVITIES</u>	
Change in Net Assets	\$ (1,265,489)
Adjustment for Items Not Affecting Cash:	
Depreciation	\$ 719,424
(Increase) Decrease in Other Receivables	(52,687)
(Increase) Decrease in Notes Receivable	(28,378)
(Increase) Decrease in Prepaid Expenses	0
(Increase) Decrease in Due From Grantors	1,214
(Increase) Decrease in Inventory	0
(Increase) Decrease in Deferred Tax Asset	0
Increase (Decrease) in Escrow Payables	(2,641)
Increase (Decrease) in Accounts Payable	78,356
Increase (Decrease) in Accrued Expenses	192
Increase (Decrease) in Other Payables	0
Increase (Decrease) in Deposits Subject to Refund	1,175
Increase (Decrease) in Deferred Revenue	0
Increase (Decrease) in Deferred Income Tax	0
Increase (Decrease) in Insurance/Taxes Payable	0
Capitalized Notes Receivable	0
Capitalized Fixed Assets	646,907
Gain (Loss) on Disposition of Assets	(171,027)
Loss on Impaired Assets	212,527
Returned to Grantor	0
Amount Provided by Grantor	0
Debt Forgiveness	0
Gain on Sale of Assets for Discontinued Operations	(9,697)
Prior Period Adjustment	<u>0</u>
Cash Provided (Used) by Operating Activities	<u>1,395,365</u> 129,876
<u>CASH PROVIDED (USED) BY INVESTING ACTIVITIES</u>	
Increase in Property Held for Sale	(203,345)
(Acquisitions)/Dispositions of Property and Equipment	(401,307)
(Increase) Decrease in Investments	<u>0</u>
Cash Provided (Used) by Investing Activities	(604,652)
<u>CASH PROVIDED (USED) BY FINANCING ACTIVITIES</u>	
Acquisition/(Reduction) of Debt	<u>(57,301)</u>
Cash Provided (Used) by Financing Activities	<u>(57,301)</u>
Increase (Decrease) in Cash	(532,077)
Cash, December 31, 2012	<u>7,611,454</u>
CASH, DECEMBER 31, 2013	<u>\$ 7,079,377</u>

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2013 and 2014

NOTE 1: ORGANIZATION

The consolidated financial statements include the accounts of Little Dixie Community Action Agency, Inc. as of December 31, 2013 and 2014 and its wholly owned subsidiary, Kiamichi Development Company, as of December 31, 2013 and 2014. All material inter-organization transactions have been eliminated.

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.

Kiamichi Development Company (KDC) is a for-profit corporation. KDC previously had two distinct areas of operation: home health services and personal care services, which were provided primarily through Medicare and Medicaid programs. During 2012 KDC sold assets utilized to provide home health and personal care services, including a license which gave KDC the right to provide such services. As a result of the sale, KDC's operations were centered around the remaining commercial real estate holdings. During 2013, KDC transferred the remaining commercial properties to LDCAA as payment on the related party notes payable (See Note 8). The transfer occurred at fair value, resulting in a gain of approximately \$213,000. In December 2014, KDC was dissolved and all remaining assets and liabilities were transferred to LDCAA.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2013 and 2014

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

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

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

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

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

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

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

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

Income Tax Status – Little Dixie Community Action Agency, Inc. qualifies as an organization exempt from income taxes under Section 501(c)(3) of the *Internal Revenue Code*. LDCAA is subject to a tax on income from any unrelated business.

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2013 and 2014

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

No UBI taxes were due for the 2012 or 2013 tax year.

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

The accounting standards on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, LDCAA may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the organization and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for fiscal years 2013 and 2014.

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

Kiamichi Development Company is a for-profit entity subject to federal and state taxes. KDC evaluates and accounts for its uncertain tax position. Management has evaluated KDC's uncertain tax positions and determined no uncertain tax positions existed as of December 31, 2013 or December 31, 2014 which would require KDC to record a liability for uncertain tax positions in its financial statements. Interest and penalties, if any, resulting from any uncertain tax positions required to be recorded by KDC would be presented in other expenses.

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

During 2013, KDC utilized approximately \$757,000 of net operating loss carry forwards, resulting in federal taxable income of approximately \$15,000. The taxable income was satisfied through the utilization of Indian Employment Tax Credits carried forward from prior years. As of December 31, 2013, KDC had no net operating loss carry forwards available for federal income tax purposes and had approximately \$348,000 of Indian Employment Tax credits which expire by 2022. As of December 31, 2013 there are approximately \$86,000 of net operating loss carry forwards available for Oklahoma State Income Taxes.

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2013 and 2014

NOTE 3: CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of demand deposits and time deposits maintained at various financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). Deposits are carried at cost. Additionally, at one of the banks balances in excess of FDIC limits are collateralized with securities held by the pledging financial institution's trust department. At December 31, 2014 and 2013 all deposits were fully insured.

NOTE 4: NOTES RECEIVABLE

Little Dixie Community Action Agency, Inc.:

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

	Total			
	<u>2014</u>	No. of <u>Loans</u>	<u>2013</u>	No. of <u>Loans</u>
Notes Receivable:				
KDC (See related Note 8)	\$ 0	---	\$ 33,966	Various
HOME 96 ReUse (See related Note 21)	105,556	1	110,754	1
Intermediary Relending Program	169,133	6	204,210	10
NWA Capital Fund	2,150,920	15	2,176,952	17
SBA	68,578	13	77,606	15
Economic Development	54,163	3	54,177	2
Head Start Non Fed	0	---	690	1
CED	18,728	1	0	1
	<u>2,567,078</u>		<u>2,658,355</u>	
Reserve for Doubtful Accounts:				
Intermediary Relending Program	10,148		12,253	
SBA Microloans	10,287		11,641	
Head Start Non Fed	0		615	
Total Reserve for Doubtful Accounts	<u>20,435</u>		<u>24,509</u>	
 NET NOTES RECEIVABLE	 \$ <u>2,546,643</u>		 \$ <u>2,633,846</u>	

Interest recognized for the year ended December 31, 2014 was \$40,965 and for December 31, 2013 was \$57,130 after forgiving 2013 loan interest of \$35,645 from KDC. Interest on loans is recognized over the term of the loan and is calculated using the simple interest method on principal amounts outstanding.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2013 and 2014

NOTE 4: NOTES RECEIVABLE, CONTINUED

Loan delinquency status is determined based on contractual terms.

Loan Delinquency Status as of December 31, 2014:

	<u>Current</u>	<u>No. Loans</u>	<u>%</u>	<u>Non-Current</u>	<u>No. Loans</u>	<u>%</u>
Intermediary Relending Program	\$ 166,837	5	99%	\$ 2,296	1	1%
NWA Capital Fund	2,099,703	14	98%	51,217	1	2%
HOME 96 ReUse	105,556	1	100%	---	---	---
SBA Microloans	66,355	12	97%	2,223	1	3%
Economic Development	54,163	3	100%	---	---	---
CED	18,728	1	100%	---	---	---

Loan Delinquency Status as of December 31, 2013:

	<u>Current</u>	<u>No. Loans</u>	<u>%</u>	<u>Non-Current</u>	<u>No. Loans</u>	<u>%</u>
Intermediary Relending Program	\$ 200,609	9	98.2%	\$ 3,601	1	1.8%
NWA Capital Fund	2,176,952	17	100%	---	---	---
HOME 96 ReUse	110,754	1	100%	---	---	---
SBA Microloans	77,606	15	100%	---	---	---
Economic Development	54,177	2	100%	---	---	---
Head Start Non Fed	690	1	100%	---	---	---

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

Under the terms of the NeighborWorks grant, the principal of the Capital Fund loans are permanently restricted. The notes receivable are reflected as notes payable within the appropriate LDCAA funds. Loans from NWA funds totaled \$2,150,920 as of December 31, 2014 and \$2,176,965 as of December 31, 2013. See related Note 8. The interest earned on these loans is unrestricted. LDCAA has obtained fidelity bond coverage sufficient to cover any loss of funds paid by NeighborWorks.

NWA Capital Fund notes receivable consists of the following:

	<u>2014</u>	<u>2013</u>
Loans to Individuals	\$ 348,788	\$ 456,820
Loan to LDCAA – Idabel Office Building	94,676	94,676
Loan to LDCAA – Scattered Sites Housing Project Fund	344,935	344,935
Loan to LDCAA – Terry Hill Apartments	755,521	755,521
Loan to LDCAA – Other Apartments	50,000	50,000
Loan to LDCAA – HOC Hugo/Durant	207,000	125,000
Loan to LDCAA – Terry Hill CFRAH	325,000	325,000
Loan to LDCAA – Antlers Building	25,000	25,000
	<u>\$ 2,150,920</u>	<u>\$ 2,176,952</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2013 and 2014

NOTE 4: NOTES RECEIVABLE, CONTINUED

Kiamichi Development Company:

In 2012, KDC sold assets utilized to provide home health and personal care services. As part of the sales agreement, KDC received a note receivable amounting to \$50,000 which is considered a significant non-cash investing activity. The note receivable matured in December 2013 and bears interest at prime, to be received each month, with all principal and interest due at maturity.

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

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

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

Loan activity for the year ended December 31, 2013 was as follows:

	Unconsolidated Balance at <u>12/31/12</u>	<u>Repayments</u>	<u>Write-Offs</u>	<u>Loans Made</u>	Unconsolidated Balance at <u>12/31/13</u>	Consolidation <u>Eliminations</u>	Consolidated Balance at <u>12/31/13</u>
Notes Receivable	\$ 4,292,634	\$(1,404,279)	\$(743,000)*	\$ 513,000	\$ 2,658,355	\$(33,966)	\$ 2,624,389
Allowance for Doubtful Accounts	(22,845)	0	0	(1,664)	(24,509)	0	(24,509)
Total	<u>\$ 4,269,789</u>	<u>\$(1,404,279)</u>	<u>\$(743,000)</u>	<u>\$ 511,336</u>	<u>\$ 2,633,846</u>	<u>\$(33,966)</u>	<u>\$ 2,599,880</u>

* Includes \$743,000 of forgiveness of loans LDCAA made to KDC.

NOTE 5: PROPERTY AND EQUIPMENT

Little Dixie Community Action Agency, Inc.:

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.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2013 and 2014

NOTE 5: PROPERTY AND EQUIPMENT, CONTINUED

Kiamichi Development Company:

Fixed assets with useful lives in excess of one year are capitalized at cost when purchased or fair market value if donated. Depreciation is computed using the straight-line method for financial statement purposes and accelerated for income tax purposes. Depreciation has been calculated on the estimated useful lives as follows:

	Straight-Line Method
Buildings	30 years
Leasehold Improvements	6 years
Furniture, Fixtures and Equipment	3-7 years

Property and equipment consists of the following:

	2014			2013		
	<u>LDCAA</u>	<u>KDC</u>	<u>Total</u>	<u>LDCAA</u>	<u>KDC</u>	<u>Total</u>
Land	\$ 385,748	\$ 0	\$ 385,748	\$ 385,748	\$ 0	\$ 385,748
Buildings and Improvements	5,726,961	0	5,726,961	5,360,999	0	5,360,999
Construction in Progress - Buildings	0	0	0	249,511	0	249,511
Vehicles	4,007,013	0	4,007,013	4,068,943	0	4,068,943
Computers and Equipment	651,814	0	651,814	631,125	0	631,125
Leasehold Improvements	<u>2,148,011</u>	<u>0</u>	<u>2,148,011</u>	<u>2,023,433</u>	<u>0</u>	<u>2,023,433</u>
Total Property and Equipment	12,919,547	0	12,919,547	12,719,759	0	12,719,759
Accumulated Depreciation	(4,863,050)	0	(4,863,050)	(4,306,765)	0	(4,306,765)
Accumulated Amortization	<u>(2,008,984)</u>	<u>0</u>	<u>(2,008,984)</u>	<u>(2,015,887)</u>	<u>0</u>	<u>(2,015,887)</u>
Net Property and Equipment	<u>\$ 6,872,034</u>	<u>\$ 0</u>	<u>\$ 6,872,034</u>	<u>\$ 6,397,107</u>	<u>\$ 0</u>	<u>\$ 6,397,107</u>

NOTE 6: FORECLOSED RESIDENTIAL REAL ESTATE

Foreclosed residential real estate includes all properties held at December 31, 2014 for which physical possession had been obtained, either through (a) legal title obtained upon completion of foreclosure proceedings, or (b) conveyance by the borrower in satisfaction of a loan through completion of a deed in lieu of foreclosure or another similar legal agreement. The carrying amount of foreclosed residential real estate properties at December 31, 2014 was as follows:

Properties acquired through foreclosure proceedings	\$ 0
Properties conveyed through a deed in lieu of foreclosure	<u>97,545</u>
Total	<u>97,545</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2013 and 2014

NOTE 7: PROPERTY HELD FOR SALE

Little Dixie Community Action Agency, Inc.:

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

NOTE 8: LONG TERM DEBT

LDCAA had the following long-term debts:

	Principal Balance <u>12/31/14</u>	Principal Balance <u>12/31/13</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, 2014, the total amount authorized has been drawn down.	\$ 157,338	\$ 209,060
Note payable to U. S. Department of Agriculture – Rural Business Cooperative Services, dated June 11, 1998, original amount of \$1,000,000, interest payable annually for the first three years and beginning the fourth year payable in annual installments of \$42,450 for a term of 30 years with interest at 1%, secured by proceeds of loan portfolio. As of December 31, 2014 funds totaling \$453,562 had been drawn down. The remaining funds totaling \$546,438 have been deobligated by U.S.D.A.	0	9,696
Note payable to U.S. Small Business Administration. Amount authorized is \$100,000. As of December 31, 2014 funds totaling \$100,000 had been drawn down. The note bears interest at 1.25% for the first year and 3.25% thereafter. Payments are \$1,113/month.	52,380	64,532
\$200,000 note payable bearing interest at 8.25% and maturing August 22, 2007. LDCAA loaned these funds to KDC. The loan was renewed August 22, 2007 for a term of 7 years with an initial variable interest at 6.75% subject to change August 26, 2011 and every 36 months thereafter. The loan is payable in monthly payments of \$2,972 and matures August 26, 2015. The loan is collateralized by real property. (See KDC loans payable to parent company).	0	54,991

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2013 and 2014

NOTE 8: LONG TERM DEBT, CONTINUED

	Principal Balance <u>12/31/14</u>	Principal Balance <u>12/31/13</u>
Loan payable to NeighborWorks Capital Fund from LDCAA – Terry Hill Apartments. See related Note 4.	755,521	755,521
Loan payable to NeighborWorks Capital Fund from LDCAA – Idabel Office Building Fund. See related Note 4.	94,676	94,676
Loan payable to NeighborWorks Capital Fund from LDCAA Scattered Sites Housing Development Fund. Upon sale of the properties, the funds will be reinvested in additional properties. See related Note 4.	344,935	344,935
Loan payable to NeighborWorks Capital Fund from LDCAA – Other Apartments. See related Note 4.	50,000	50,000
Loan payable to NeighborWorks Capital Fund from LDCAA – HOC Hugo/Durant and Ardmore Office. See related Note 4.	207,000	125,000
Loan payable to NeighborWorks Capital Fund from LDCAA – Antlers Building Account. See related Note 4.	25,000	25,000
Loan payable to NeighborWorks Capital Fund from LDCAA – Terry Hill – CFRAH. See related Note 4.	<u>325,000</u>	<u>325,000</u>
Total Long-Term Debt – LDCAA	<u>\$ 2,011,850</u>	<u>\$ 2,058,411</u>

KDC had the following long-term debts:

Notes Payable to LDCAA (parent company):
Various loans all bearing an interest rate of 4% with open repayment terms. LDCAA may waive interest on these loans at their discretion. Under the terms of the loans, LDCAA may forgive all or a portion of the principal depending upon the economic benefit provided by KDC. During 2013, LDCAA forgave \$777,645 (\$743,000 of principal and \$34,645 of interest) of indebtedness. During 2013 KDC repaid \$921,321 (cash of \$667,721 and the transfer of property valued at \$253,600*). During 2014 KDC repaid the remaining balance.

These notes were eliminated in the consolidated statements.	\$ _____ 0	\$ _____ 33,966
Total Long-Term Debt – KDC	<u>\$ _____ 0</u>	<u>\$ _____ 33,966</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2013 and 2014

NOTE 8: LONG TERM DEBT, CONTINUED

* The book value of the property transferred was approximately \$41,000. The transfer of the property at fair value to repay debt to LDCAA resulted in a gain of \$212,527. The transfer is considered a significant non-cash financing activity.

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

Fiscal Year Ending December 31,	LDCAA	KDC	Consolidation Eliminations	Consolidated Total
2015	\$ 31,096	\$ 0	\$ 0	\$ 31,096
2016	31,669	0	0	31,669
2017	32,257	0	0	32,257
2018	32,859	0	0	32,859
2019	23,662	0	0	23,662
Thereafter	<u>1,860,307</u>	<u>0</u>	<u>0</u>	<u>1,860,307</u>
Total	<u>\$ 2,011,850</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,011,850</u>

Change in Long Term Debt:

Fund No	Unconsolidated Balance 12/31/13	Additions	Retirements	Unconsolidated Balance 12/31/14	Consolidation Eliminations	Consolidated Balance 12/31/14
150 US Small Business Admin	\$ 64,532	\$ 0	\$ (12,152)	\$ 52,380	\$ 0	\$ 52,380
170 USDA – Rural Bus. Coop. Svc.	209,060	0	(51,722)	157,338	0	157,338
170 USDA – Rural Bus. Coop. Svc.	9,696	0	(9,696)	0	0	0
880 NeighborWorks Capital Fund	0	82,000	0	82,000	0	82,000
915 NeighborWorks Capital Fund	344,935	0	0	344,935	0	344,935
936 NeighborWorks Capital Fund	755,521	0	0	755,521	0	755,521
936 NeighborWorks Capital Fund	50,000	0	0	50,000	0	50,000
968 NeighborWorks Capital Fund	75,000	0	0	75,000	0	75,000
970 NeighborWorks Capital Fund	94,676	0	0	94,676	0	94,676
995 NeighborWorks Capital Fund	50,000	0	0	50,000	0	50,000
936 NeighborWorks Capital Fund	325,000	0	0	325,000	0	325,000
920 NeighborWorks Capital Fund	25,000	0	0	25,000	0	25,000
900 First United	54,991	0	(54,991)	0	0	0
KDC LDCAA.	<u>33,966</u>	<u>0</u>	<u>(33,966)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 2,092,377</u>	<u>\$ 82,000</u>	<u>\$ (162,527)</u>	<u>\$ 2,011,850</u>	<u>\$ 0</u>	<u>\$ 2,011,850</u>

NOTE 9: OPERATING LEASES

LDCAA – LESSEE:

On December 29, 2010, LDCAA leased office equipment under an operating lease for 51 quarterly payments of \$175. During the years ended December 31, 2014 and 2013, \$700 was paid on the lease each year.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2013 and 2014

NOTE 9: OPERATING LEASES, CONTINUED

On March 9, 2009, LDCAA leased space under an operating lease for 60 monthly payments of \$3,000. The lease was terminated in 2014. During the years ended December 31, 2014 and 2013, \$9,000 and \$36,000 respectively were paid on the lease.

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

On January 12, 2012, LDCAA leased space under an operating lease for 36 monthly payments of \$700. During the years ended December 31, 2014 and 2013, \$7,000 and \$8,400 respectively were paid on the lease.

LDCAA leased space under an operating lease, renewed annually, for monthly payments of \$700 increasing to \$750 in 2013 and \$800 during 2014. During the years ended December 31, 2014 and 2013, \$2,550 and \$8,500 respectively were paid on the lease. The lease was terminated in 2014.

Future minimum lease payments \$700 increasing to \$750 under operating leases that have remaining terms in excess of one year are:

<u>Fiscal Year Ending December 31,</u>	<u>2014</u>	<u>2013</u>
2014	\$ 0	\$ 18,100
2015	176	875
2016	1	0
2017	1	0
2018	1	0
2019	1	0

LDCAA – LESSOR:

On August 30, 2005, LDCAA leased a portion of office space in their administration building to the U.S. Government under an operating lease for 40 monthly payments of \$6,061. The lease was renewed December 16, 2008 for a term of 60 monthly payments of \$5,774. The lease was renewed December 16, 2013 for a term of 60 monthly payments of \$6,063. During the year ended December 31, 2013 LDCAA received \$69,293 in rental revenues and during the year ended December 31, 2014, LDCAA received \$72,756 in rental revenues. The lease contains a cancellation clause.

NOTE 10: DEPOSITS SUBJECT TO REFUND

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2013 and 2014

NOTE 11: COMPENSATED ABSENCES

LDCAA employees are permitted to accumulate annual leave at the rate of eight (8) hours per month during the first five years of service. After five years of service, the rate is ten (10) hours per month. The maximum hours which may be accrued and carried over is 144 hours or 24 days. Accumulated annual leave totaled \$430,447 as of December 31, 2013 and \$423,887 as of December 31, 2014. These amounts are included as accrued expenses on the accompanying statements of financial position.

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

NOTE 12: EMPLOYEE PENSION PLANS

Little Dixie Community Action Agency, Inc.:

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, 2013 LDCAA contributed \$542,429 and for the year ended December 31, 2014, LDCAA contributed \$539,541.

Kiamichi Development Company:

KDC has a defined contribution retirement plan (the "401(k) Plan") under Section 401(k) of the Internal Revenue Code which covers all full-time employees who have reached age 21 and have completed 6 months of service. Employees are eligible to participate on the first day of the Plan Quarter after participation requirements are met. Under the terms of the 401(k) Plan, employees are allowed to contribute up to the maximum of 5%. Employees vest in the 401(k) Plan over a 4-year period (1 year-25%, 2 years-50%, etc.). As a result of the 2012 sale of assets utilized in providing home health and personal care services, the 401(K) Plan was effectively terminated in 2013 with final distributions made during 2013.

NOTE 13: INDIRECT COST RATE

LDCAA utilizes indirect cost rates to charge indirect costs, or general and administrative expenses, to the various grants and program services. The rate, as approved by the U. S. Department of Health and Human Services for the year ended 2013 was 23.3% provisional (22.8% final) and 2014 was 22.8%. This rate is applied against direct salaries and wages for each grant and program service. The amounts are then recovered into the indirect cost pool from which actual indirect costs are paid.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2013 and 2014

NOTE 14: EMPLOYEE BENEFIT RATE

LDCAA utilizes an employee benefits cost rate to charge certain employee benefits, including termination leave, health insurance, and workers compensation to the various grants and program services. The rate for 2013 and 2014 was 17.35%. 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 adjusted at the end of each year, based on the amount of employee benefits reserve and estimated direct salaries.

NOTE 15: PROGRAM SPACE COSTS

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

NOTE 16: ECONOMIC DEPENDENCY

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

NOTE 17: COMMITMENTS AND CONTINGENCIES

Little Dixie Community Action Agency, Inc.:

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.

Kiamichi Development Company:

KDC 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. KDC maintains insurance coverage for these risks through 2013.

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2013 and 2014

NOTE 18: RELATED PARTY TRANSACTIONS – RELATED ENTITIES

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

The following receivables were owed to LDCAA:

	<u>2014</u>	<u>2013</u>
Belmont Place	\$ 15,213	\$ 12,792
Kiamichi Place	25,089	23,810
Clayton Place	<u>97,184</u>	<u>79,880</u>
	<u>\$ 137,486</u>	<u>\$ 116,482</u>

Additionally, LDCAA has contracts to provide management for the Belmont Place, Clayton Place and Kiamichi Place projects. LDCAA received management fees of \$22,231 for the year ended December 31, 2014 and \$22,564 for the year ended December 31, 2013.

NOTE 19: ROULEAU HOUSE LIMITED PARTNERSHIP

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

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

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

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

<u>Project</u>	<u>Original Loan</u>	<u>Term</u>	<u>Interest</u>	<u>12/31/14 Balance</u>	<u>12/31/13 Balance</u>
Rouleau House	\$ 175,000	30 years	1%	\$ 105,556	\$ 110,754

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2013 and 2014

NOTE 20: SUBSEQUENT EVENTS

Date of Management Evaluation – Management of LDCAA has evaluated subsequent events through June 24, 2015, which is the date the financial statements were available to be issued.

Saunders & Associates, PLLC

Certified Public Accountants

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

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

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

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 consolidated financial statements of Little Dixie Community Action Agency, Inc. and Subsidiary (a non-profit organization), which comprise the consolidated statement of financial position as of December 31, 2014 and 2013, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated June 24, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Little Dixie Community Action Agency, Inc. and Subsidiary'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Little Dixie Community Action Agency, Inc. and Subsidiary's internal control. Accordingly, we do not express an opinion on the effectiveness of Little Dixie Community Action Agency, Inc. and Subsidiary'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 consolidated 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. and Subsidiary's consolidated 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 consolidated 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. and Subsidiary'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. and Subsidiary's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

June 24, 2015

Saunders & Associates, PLLC

Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

Report on Compliance for Each Major Program

We have audited Little Dixie Community Action Agency, Inc. and Subsidiary's compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Little Dixie Community Action Agency, Inc. and Subsidiary's major federal programs for the year ended December 31, 2014 and 2013. Little Dixie Community Action Agency, Inc. and Subsidiary'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 laws, regulations, contracts, and grants 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. and Subsidiary'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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. and Subsidiary'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. and Subsidiary's compliance.

Opinion on Each Major Federal Program

In our opinion, Little Dixie Community Action Agency, Inc. and Subsidiary 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 year ended December 31, 2014 and 2013.

Report on Internal Control Over Compliance

Management of Little Dixie Community Action Agency, Inc. and Subsidiary 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. and Subsidiary'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 *OMB Circular A-133*, 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. and Subsidiary'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 *OMB Circular A-133*. Accordingly, this report is not suitable for any other purpose.



SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

June 24, 2015

SUPPLEMENTAL INFORMATION

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2014

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	CFDA Number	Contract Number	Expenditures
Federal Programs				
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>				
Direct Programs:				
Administration for Children and Families -				
Head Start	221	93.600	06 CH 7099/02	\$ 244,294
Head Start	220	93.600	06 CH 7099/01	2,353,351
Early Head Start	321	93.600	06 CH 7099/02	55,762
Early Head Start	320	93.600	06 CH 7099/01	744,817
Community Economic Development Project	281	93.570	90EE0965/01	0
Navigator	590	93.750	NAVCA130073-01-00	446,122
Navigator	591	93.750	NAVCA140146-01-00	98,326
Substance Abuse and Mental Health Services Administration -				
Drug Free Communities	490	93.276	5H795PO18962-03	30,162
Drug Free Communities	491	93.276	5H795PO18962-02	105,025
Centers for Disease Control and Prevention -				
Project Core (Community Outreach 7 Rural Education)	550	93.737	1H75DP004443-01	200,895
Health Resources and Services Administration -				
Healthy Start Initiative	540	93.926	6H49MC27826-01-02	112,751
Rural Health Network Development Program	660	93.912	H9CRH22871-03-01	212,031
Rural Health Network Development Program	810	93.912	006RH28029-01-00	55,970
Total Direct Programs				<u>4,659,506</u>
Pass-Through Oklahoma Department of Commerce:				
Low-Income Home Energy Assistance	631	93.568	15726 DHS 13	26,925
Community Service Block Grant	122	93.569	15853 CSBG 14	217,276
Community Service Block Grant	121	93.569	15427 CSBG 13	38,314
Community Service Block Grant	135	93.569	15727 CSBG 13	4,000
Community Service Block Grant	140	93.569	16113 CSBG 14	4,333
Total Oklahoma Department of Commerce				<u>290,848</u>
Pass-Through Oklahoma Department of Commerce -				
Pass-Through Oklahoma Association of Community Action Agencies:				
CSBG - Oklahoma Asset Development Project - 2014	881	93.569	2014 OADP/ODOC LDCAA	6,003
Total Oklahoma Association of Community Action Agencies				<u>6,003</u>
Total U. S. Department of Health and Human Services				<u>4,956,357</u>
<u>U. S. DEPARTMENT OF JUSTICE</u>				
Direct Programs:				
Passport to the Future Mentoring Enhancement Project	285	16.582	2010-JU-FX-0021	<u>107,760</u>
Total Direct Programs				<u>107,760</u>
Pass-Through District Attorney's Council:				
Crime Victim Assistance	580	16.575	2014 VOCA Little Dixie CAA 118	14,693
Crime Victim Assistance	581	16.575	2013 VOCA Little Dixie CAA 056	24,001
Pass-Through Oklahoma Office of Juvenile Affairs:				
CASA 14-15	840	16.540	2013-PV-09-03	20,786
CASA 13-14	841	16.540	2011-PV-09-08	25,098

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2014

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	CFDA Number	Contract Number	Expenditures
<u>U. S. DEPARTMENT OF JUSTICE, Continued</u>				
Pass-Through National Court Appointed Special Advocate Association:				
Court Appointed Special Advocate	500	16.726	OK 10426-12-0613-L1	22,958
Total U. S. Department of Justice				<u>215,296</u>
<u>U. S. DEPARTMENT OF AGRICULTURE</u>				
Direct Programs:				
Rural Housing Service	311	10.420	SHARE AG-31-ME-C-12-0003(11/13)	1,667,835
Rural Housing Service	351	10.420	Self Help Housing 12-15	626,656
Rural Business Opportunity Grant	340	10.773	42-012-730772321	21,445
Community Facilities	803	10.766	Antlers I & II Headstart	19,150
Community Facilities	804	10.766	Antlers Early Headstart	23,882
Community Facilities	806	10.766	Forest Grove Headstart	20,700
Community Facilities	807	10.766	Oak Hill Headstart	3,746
Community Facilities	808	10.766	Swink Headstart	30,432
Community Facilities	818	10.766	Idabel Headstart	40,310
Community Facilities	819	10.766	Idabel McCurtain County	16,933
Community Facilities	820	10.766	Choc/Push IT Equipment	50,000
Community Facilities	822	10.766	Swink	3,959
Total Direct Programs				<u>2,525,048</u>
Pass-Through Oklahoma Department of Education:				
Child and Adult Care Food Program	421	10.558	H-12-01 14/15	245,132
Child and Adult Care Food Program	420	10.558	H-12-01 13/14	1,198,161
Child and Adult Care Food Program	520	10.558	DC-12-100 14/15	90,678
Child and Adult Care Food Program	521	10.558	DC-12-100 13/14	181,086
Child and Adult Care Food Program	930	10.558	DC-48-012	29,448
Total Oklahoma Department of Education				<u>1,744,505</u>
Total U. S. Department of Agriculture				<u>4,269,553</u>
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>				
Pass-Through Oklahoma Department of Transportation:				
Public Transportation for Nonurbanized Areas	241	20.509	Section 5311 - 2014-2015	332,763
Public Transportation for Nonurbanized Areas	240	20.509	Section 5311 - 2013-2014	736,692
Total U. S. Department of Transportation				<u>1,069,455</u>
<u>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Direct Programs:				
Rural Innovations	380	14.263	RI-10-OK-5-0028	75,140
Total Direct Program				<u>75,140</u>
Pass-Through Neighborworks America:				
Comprehensive Housing Counseling	700/701	14.169	N/A	19,433
Total Neighborworks America				<u>19,433</u>

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2014

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	CFDA Number	Contract Number	Expenditures
<u>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, Continued</u>				
Pass-Through Oklahoma Housing Finance Authority:				
HOME Investment Partnership Program	680	14.239	1477 HOME 14	34,105
Total Oklahoma Housing Finance Authority				<u>34,105</u>
Total U.S. Department of Housing and Urban Development				<u>128,678</u>
<u>U.S. DEPARTMENT OF LABOR</u>				
Direct Programs:				
Youth Build - 11-14	480	17.274	YB-21733-11-60-A-40	45,468
Training Service Learning	360	17.270	PE-23318-12-60-A-40	538,120
Total Department of Labor				<u>583,588</u>
<u>U. S. SMALL BUSINESS ADMINISTRATION</u>				
Direct Programs:				
Technical Assistance and Training - 14/15	471	59.046	SBA-HQ-14-Y-0079	4,639
Technical Assistance and Training - 13/14	470	59.046	SBA-HQ-13-Y-0019	8,207
Total U. S. Small Business Administration				<u>12,846</u>
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICES</u>				
Direct Programs:				
Retired and Senior Volunteer Program - 2013/2014	400	94.002	13SRWOK004	10,421
Retired and Senior Volunteer Program - 2014/2015	401	94.002	13SRWOK004	45,791
Total Direct Programs				<u>56,212</u>
Pass-Through Oklahoma Community Service Commission:				
AmeriCorps - 13/14	390	94.006	12AFHOK001	85,300
AmeriCorps - 14/15	391	94.006	06AFHOK0010016	50,771
Total Oklahoma Community Service Commission				<u>136,071</u>
Total Corporation for National and Community Services				<u>192,283</u>
<u>U.S. DEPARTMENT OF TREASURY</u>				
Direct Programs:				
Volunteer Income Tax Assistance	371	21.009	14VITA0206	5,750
Total U.S. Department of Treasury				<u>5,750</u>

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2014

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	CFDA Number	Contract Number	Expenditures
<u>NEIGHBORWORKS AMERICA</u>				
Direct Programs:				
NWA Share National Conference	312	21.000	N/A	0
NWA Capital Fund	780	21.000	N/A	82,000
NWA Drug Free Community	790	21.000	N/A	727
NWA Expendable Grant	770/771	21.000	N/A	163,677
NWA Tax Prep 12-14	710	21.000	N/A	<u>14,305</u>
Total Neighborhood Reinvestment Corporation				<u>260,709</u>
<u>U. S. DEPARTMENT OF ENERGY</u>				
Pass-Through Oklahoma Department of Commerce:				
Weatherization Assistance for Low-Income Persons	611	81.042	16021 DOE 14	54,668
Weatherization Assistance for Low-Income Persons	610	81.042	15794 DOE 13	<u>64,352</u>
Total U. S. Department of Energy				<u>119,020</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
Direct Programs:				
Emergency Food & Shelter	561	97.024	Choctaw Co - Phase 31	4,825
Emergency Food & Shelter	562	97.024	Pushmataha Co - Phase 31	<u>3,757</u>
Total U. S. Department of Homeland Security				<u>8,582</u>
TOTAL FEDERAL AWARDS				<u>\$ 11,822,117</u>

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2014

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	CFDA Number	Contract Number	Expenditures
State Programs				
<u>OKLAHOMA DEPARTMENT OF HUMAN SERVICES</u>				
Older American Volunteer Program 14/15	411		13000321	\$ 22,189
Older American Volunteer Program 13/14	410		0900321	11,648
School Readiness - Smart Start 13/14	200		8309019903	62,976
School Readiness - Smart Start 14/15	205		8309019903	41,783
Pass-Through Community Action Project of Tulsa County:				
Pilot - Early Childhood - 14/15	305		N/A	91,527
Pilot - Early Childhood - 13/14	306		N/A	71,925
Total Oklahoma Department of Human Services				<u>302,048</u>
<u>OKLAHOMA COMMISSION FOR CHILDREN</u>				
CASA - 2014	531		AG1118	3,833
CASA - 14/15	535		AG1118	1,732
Total Oklahoma Commission for Children				<u>5,565</u>
<u>OKLAHOMA TOURISM AND RECREATION DEPARTMENT</u>				
Management of State Parks	290		5669018334	133,510
Total Oklahoma Tourism and Recreation				<u>133,510</u>
<u>OKLAHOMA DEPARTMENT OF COMMERCE</u>				
State Appropriated Funds for Community Action Agencies	260		15587 SAF/CAA 14	8,393
State Appropriated Funds for Community Action Agencies	261		15985 SAF/CAA 15	7,922
State Appropriated Funds for Community Action Agencies	250		15599 SAF/CAA HS 14	40,382
State Appropriated Funds for Community Action Agencies	251		16054 SAF/CAA HS 15	35,068
Low Income Energy Efficiency Program	632		16096 ONG 13	14,844
Passed-Through KiBois Community Action Foundation:				
Prescription Assistance - 13/14	506		RX OK 13-14	5,142
Prescription Assistance - 14/15	485		RX OK 14-15	9,259
Total Oklahoma Department of Commerce				<u>121,010</u>
Total State Programs				\$ <u>562,133</u>
TOTAL FEDERAL AND STATE PROGRAMS				\$ <u>12,384,250</u>

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

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

December 31, 2014

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards is presented on the accrual basis of accounting, and is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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 OMB Circular A-122, *Cost Principles for Non-Profit Organization*, wherein certain types of expenditures are now 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: NONCASH AWARDS

Little Dixie Community Action Agency, Inc. had the following loan balances outstanding at December 31, 2014. 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	\$ 157,338
<u>U. S. Small Business Administration</u>			
Revolving Loan Fund	150	59.046	\$ 52,380

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	Head Start and Child Care	Community Services	Food Programs	Housing
REVENUES				
Contributions	\$ 12,425	\$ 40,495	\$ 0	\$ 4,410
Rental	0	13,787	0	508,943
Federal Grants and Loans	3,639,934	2,428,696	1,704,283	2,539,974
State Grants	361,834	38,358	0	14,844
Program Fees and Contracts	596,277	128,126	144,020	186,205
Recoveries from Programs	0	0	0	0
Miscellaneous	0	2,396	0	243
Match Revenues	1,653,193	260,168	0	0
Gain on Investment	0	0	0	0
Interest and Dividends	655	267	20	32,655
Total Revenues	<u>6,264,318</u>	<u>2,912,293</u>	<u>1,848,323</u>	<u>3,287,274</u>
EXPENSES				
Salaries and Wages	2,097,648	943,639	220,164	1,252,227
Fringe Benefits	675,973	311,845	72,482	396,037
Indirect Costs	471,583	210,514	49,417	281,523
Stipends	42,896	87,507	0	0
Consultant/Contractual	32,410	530,041	0	51,430
Travel and Transportation	86,851	124,031	31,888	331,970
Space Cost	306,939	30,296	3,744	48,813
Telephone and Utilities	99,807	39,762	1,770	125,824
Rehabilitation/Renovation	0	0	0	0
Postage	1,912	1,382	724	4,172
Supplies	206,531	121,101	13,105	76,831
Food	20,477	892	1,472,535	0
Equipment and Facilities	187,491	5,324	0	104,161
Advertising/Promotion	329	20,758	0	23,130
Insurance	38,853	3,263	0	51,453
Printing and Publications	17,107	4,056	1,175	4,293
Repairs and Maintenance	5,037	9,022	2,418	182,855
Other	264,547	106,594	1,800	77,126
Training	684	103,329	0	13,152
Fees, Licenses and Dues	24,292	18,119	218	19,326
Direct Services	0	5,807	0	0
Match Expense	1,653,193	260,168	0	0
Bad Debt Expense	(615)	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>6,233,945</u>	<u>2,937,450</u>	<u>1,871,440</u>	<u>3,044,323</u>
Excess Revenues Over (Under) Expenses	30,373	(25,157)	(23,117)	242,951
Transfers In (Out)	(225,238)	0	0	(287,063)
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	183,630	0	0	70,678
Gain (Loss) on Disposition of Assets	0	0	0	0
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>434,051</u>	<u>147,387</u>	<u>113,526</u>	<u>4,610,889</u>
NET ASSETS AND EQUITY DECEMBER 31, 2014	<u>\$ 422,816</u>	<u>\$ 122,230</u>	<u>\$ 90,409</u>	<u>\$ 4,637,455</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	Emergency Food and Shelter	Senior Volunteer Program	Transportation
REVENUES			
Contributions	\$ 0	\$ 51,880	\$ 0
Rental	0	0	0
Federal Grants and Loans	8,582	56,210	1,069,455
State Grants	0	34,215	0
Program Fees and Contracts	0	27,346	2,030,878
Recoveries from Programs	0	0	0
Miscellaneous	0	0	19,305
Match Revenues	0	39,029	0
Gain on Investment	0	0	0
Interest and Dividends	0	81	915
Total Revenues	<u>8,582</u>	<u>208,761</u>	<u>3,120,553</u>
EXPENSES			
Salaries and Wages	0	57,210	1,611,134
Fringe Benefits	0	15,952	533,753
Indirect Costs	0	12,828	361,106
Stipends	0	0	0
Consultant/Contractual	0	0	13,804
Travel and Transportation	0	9,440	300,463
Space Cost	0	3,669	35,911
Telephone and Utilities	0	2,075	50,062
Rehabilitation/Renovation	0	0	0
Postage	0	711	955
Supplies	0	2,810	16,054
Food	0	11,307	0
Equipment and Facilities	0	0	13,011
Advertising/Promotion	0	0	7,055
Insurance	0	1,387	125,484
Printing and Publications	0	443	2,392
Repairs and Maintenance	0	0	92,383
Other	172	4,794	6,434
Training	0	0	532
Fees, Licenses and Dues	0	214	27,198
Direct Services	8,410	0	0
Match Expense	0	39,029	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	<u>8,582</u>	<u>161,869</u>	<u>3,197,731</u>
Excess Revenues Over (Under) Expenses	0	46,892	(77,178)
Transfers In (Out)	0	0	(900)
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
Gain on Transfer of Assets in Payment of Debt	0	0	0
Debt Forgiveness	0	0	0
Prior Period Adjustment	0	0	0
Net Assets and Equity, December 31, 2013	<u>0</u>	<u>28,802</u>	<u>823,543</u>
NET ASSETS AND EQUITY DECEMBER 31, 2014	<u>\$ 0</u>	<u>\$ 75,694</u>	<u>\$ 745,465</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

REVENUES	Economic Development	General Operating	Total
Contributions	\$ 502	\$ 0	\$ 109,712
Rental	413,500	0	936,230
Federal Grants and Loans	177,344	0	11,624,478
State Grants	133,510	0	582,761
Program Fees and Contracts	176,085	0	3,288,937
Recoveries from Programs	0	3,240,123	3,240,123
Miscellaneous	2,105	1,422	25,471
Match Revenues	75,071	0	2,027,461
Gain on Investment	0	0	0
Interest and Dividends	23,397	2,535	60,525
Total Revenues	<u>1,001,514</u>	<u>3,244,080</u>	<u>21,895,698</u>
<u>EXPENSES</u>			
Salaries and Wages	347,550	1,037,731	7,567,303
Fringe Benefits	117,119	342,675	2,465,836
Indirect Costs	76,164	8,358	1,471,493
Stipends	0	0	130,403
Consultant/Contractual	40,696	113,530	781,911
Travel and Transportation	19,563	62,004	966,210
Space Cost	6,344	34,396	470,112
Telephone and Utilities	93,439	9,365	422,104
Rehabilitation/Renovation	0	0	0
Postage	283	6,576	16,715
Supplies	27,981	12,058	476,471
Food	0	5,531	1,510,742
Equipment and Facilities	10,701	21,067	341,755
Advertising/Promotion	2,926	2,649	56,847
Insurance	55,940	1,508,736	1,785,116
Printing and Publications	124	819	30,409
Repairs and Maintenance	35,808	0	327,523
Other	18,781	229,650	709,898
Training	290	3,861	121,848
Fees, Licenses and Dues	21,231	3,439	114,037
Direct Services	0	0	14,217
Match Expense	75,071	0	2,027,461
Bad Debt Expense	1,370	0	755
Depreciation and Amortization	0	641,455	641,455
Interest	3,251	1,897	5,148
Total Expenses	<u>954,632</u>	<u>4,045,797</u>	<u>22,455,769</u>
Excess Revenues Over (Under) Expenses	46,882	(801,717)	(560,071)
Transfers In (Out)	188,401	324,800	0
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	0	0	254,308
Gain (Loss) on Disposition of Assets	0	(15,071)	(15,071)
Gain on Transfer of Assets in Payment of Debt	0	0	0
Debt Forgiveness	0	0	0
Prior Period Adjustment	0	0	0
Net Assets and Equity, December 31, 2013	<u>1,401,597</u>	<u>7,769,718</u>	<u>15,329,513</u>
NET ASSETS AND EQUITY DECEMBER 31, 2014	<u>\$ 1,636,880</u>	<u>\$ 7,277,730</u>	<u>\$ 15,008,679</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	200 Smart Start 13-14	205 Smart Start 14-15	220 Head Start 06CH7099/01	221 Head Start 06CH7099/02
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	0	2,409,599	190,587
State Grants	63,357	39,766	0	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	7,288	1,500	1,170,282	144,909
Gain on Investment	0	0	0	0
Interest and Dividends	0	0	0	0
Total Revenues	<u>70,645</u>	<u>41,266</u>	<u>3,579,881</u>	<u>335,496</u>
EXPENSES				
Salaries and Wages	25,208	24,595	1,250,247	118,904
Fringe Benefits	8,391	8,074	397,769	36,868
Indirect Costs	4,681	5,623	251,799	27,110
Stipends	0	0	0	0
Consultant/Contractual	800	0	13,460	8,648
Travel and Transportation	7,009	2,075	60,227	4,971
Space Cost	0	0	150,871	18,692
Telephone and Utilities	1,177	1,323	48,642	4,783
Rehabilitation/Renovation	0	0	0	0
Postage	294	0	1,048	18
Supplies	10,812	93	71,344	7,481
Food	196	0	0	0
Equipment and Facilities	0	0	1,736	0
Advertising/Promotion	0	0	0	0
Insurance	0	0	30,708	0
Printing and Publications	115	0	13,323	214
Repairs and Maintenance	0	0	(179)	33
Other	3,698	0	150,856	8,244
Training	595	0	0	0
Fees, Licenses and Dues	0	0	14,101	178
Direct Services	0	0	0	0
Match Expense	7,288	1,500	1,170,282	144,909
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>70,264</u>	<u>43,283</u>	<u>3,626,234</u>	<u>381,053</u>
Excess Revenues Over (Under) Expenses	381	(2,017)	(46,353)	(45,557)
Transfers In (Out)	0	0	102,601	(8,150)
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
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>(381)</u>	<u>0</u>	<u>(56,248)</u>	<u>0</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 0</u>	<u>\$ (2,017)</u>	<u>\$ 0</u>	<u>\$ (53,707)</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	250 15599 SAF/ CAA HS 14	251 16054 SAF/ CAA HS 14	301 PSO HS/EHS	305 Pilot Early Childhood 14-15
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	0	0	0
State Grants	40,382	35,068	0	91,962
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	41,570
Gain on Investment	0	0	0	0
Interest and Dividends	0	0	59	0
Total Revenues	<u>40,382</u>	<u>35,068</u>	<u>59</u>	<u>133,532</u>
EXPENSES				
Salaries and Wages	30,871	26,537	0	53,593
Fringe Benefits	9,511	8,531	0	17,118
Indirect Costs	0	0	0	16,432
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	0	0	0	4,284
Space Cost	0	0	0	0
Telephone and Utilities	0	0	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	0
Supplies	0	0	0	(587)
Food	0	0	0	687
Equipment and Facilities	0	0	61,906	0
Advertising/Promotion	0	0	0	0
Insurance	0	0	0	0
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	0	0	0
Other	0	0	0	0
Training	0	0	0	0
Fees, Licenses and Dues	0	0	0	0
Direct Services	0	0	0	0
Match Expense	0	0	0	41,570
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>40,382</u>	<u>35,068</u>	<u>61,906</u>	<u>133,097</u>
Excess Revenues Over (Under) Expenses	0	0	(61,847)	435
Transfers In (Out)	0	0	(62,005)	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	61,906	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>0</u>	<u>0</u>	<u>61,946</u>	<u>0</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 435</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	306 Pilot Early Childhood 13-14	320 Early Head Start 06CH7099/01	321 Early Head Start 06CH7009/02	440 OPSR PSO Literacy 13-14
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	763,171	38,017	0
State Grants	91,299	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	62,778	143,075	15,313	0
Gain on Investment	0	0	0	0
Interest and Dividends	0	0	0	7
Total Revenues	<u>154,077</u>	<u>906,246</u>	<u>53,330</u>	<u>7</u>
EXPENSES				
Salaries and Wages	36,202	327,277	27,296	0
Fringe Benefits	11,218	111,848	8,717	0
Indirect Costs	15,700	69,981	6,224	864
Stipends	0	0	0	0
Consultant/Contractual	0	2,188	77	0
Travel and Transportation	3,733	3,099	115	0
Space Cost	0	101,632	4,342	0
Telephone and Utilities	0	19,359	2,240	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	344	6	0
Supplies	4,037	42,219	3,096	15,554
Food	1,035	1,148	53	0
Equipment and Facilities	0	5,269	0	0
Advertising/Promotion	0	0	0	0
Insurance	0	3,669	0	0
Printing and Publications	0	3,184	271	0
Repairs and Maintenance	0	813	0	0
Other	0	46,558	3,325	0
Training	0	0	0	0
Fees, Licenses and Dues	0	6,229	0	0
Direct Services	0	0	0	0
Match Expense	62,778	143,075	15,313	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>134,703</u>	<u>887,892</u>	<u>71,075</u>	<u>16,418</u>
Excess Revenues Over (Under) Expenses	19,374	18,354	(17,745)	(16,411)
Transfers In (Out)	0	(23,189)	(3,531)	(11)
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	23,189	3,531	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>(19,374)</u>	<u>(18,354)</u>	<u>0</u>	<u>16,422</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(17,745)</u>	\$ <u>0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	803 RD Antlers I & II	804 RD Antlers EHS	806 RD Forest Grove HS	807 RD Oak Hill HS	808 RD Swink HS	815 AAD Shade Structure
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,987
Rental	0	0	0	0	0	0
Federal Grants and Loans	19,150	23,882	20,700	3,746	30,432	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	38,700	14,100	0	0
Gain on Investment	0	0	0	0	0	0
Interest and Dividends	0	0	0	0	0	2
Total Revenues	<u>19,150</u>	<u>23,882</u>	<u>59,400</u>	<u>17,846</u>	<u>30,432</u>	<u>7,989</u>
EXPENSES						
Salaries and Wages	0	0	0	0	0	0
Fringe Benefits	0	0	0	0	0	0
Indirect Costs	0	0	0	0	0	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	0
Travel and Transportation	0	0	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	3,550	0	4,970	(1,624)	0	0
Food	0	0	0	0	0	0
Equipment and Facilities	15,600	23,882	15,730	5,370	30,432	7,987
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	38,700	14,100	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>19,150</u>	<u>23,882</u>	<u>59,400</u>	<u>17,846</u>	<u>30,432</u>	<u>7,987</u>
Excess Revenues Over (Under) Expenses	0	0	0	0	0	2
Transfers In (Out)	(15,600)	(23,882)	(7,225)	0	0	(7,989)
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	15,600	23,882	7,225	0	0	7,987
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0
Equity Transfer In (Out)	0	0	0	0	0	0
Debt Forgiveness	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	818 RD Idabel HS	819 RD Idabel Mc Co	820 RD Choc/Push IT EQ	822 RD Swink
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	40,310	16,933	50,000	3,959
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	13,678	0
Gain on Investment	0	0	0	0
Interest and Dividends	0	0	0	0
Total Revenues	<u>40,310</u>	<u>16,933</u>	<u>63,678</u>	<u>3,959</u>
EXPENSES				
Salaries and Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Indirect Costs	0	0	0	0
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	0	0	0	0
Space Cost	0	6,818	0	0
Telephone and Utilities	0	0	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	0
Supplies	33,457	0	0	3,959
Food	0	0	0	0
Equipment and Facilities	6,853	10,115	0	0
Advertising/Promotion	0	0	0	0
Insurance	0	0	0	0
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	0	0	0
Other	0	0	50,000	0
Training	0	0	0	0
Fees, Licenses and Dues	0	0	0	0
Direct Services	0	0	0	0
Match Expense	0	0	13,678	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>40,310</u>	<u>16,933</u>	<u>63,678</u>	<u>3,959</u>
Excess Revenues Over (Under) Expenses	0	0	0	0
Transfers In (Out)	(40,310)	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	40,310	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	Local Funds				
	927	930	975	977	978
	S. Start	Happy Days	Headstart	Headstart	Pilot Match
	Non Fed	Child Care	Non Fed	Over	NonFed
				Income	
REVENUES					
Contributions	\$ 4,413	\$ 0	\$ 0	\$ 0	\$ 25
Rental	0	0	0	0	0
Federal Grants and Loans	0	29,448	0	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	8,724	189,547	223,926	174,080	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Gain on Investment	0	0	0	0	0
Interest and Dividends	18	3	501	51	14
Total Revenues	<u>13,155</u>	<u>218,998</u>	<u>224,427</u>	<u>174,131</u>	<u>39</u>
EXPENSES					
Salaries and Wages	25	107,330	69,563	0	0
Fringe Benefits	8	31,189	26,731	0	0
Indirect Costs	5	24,086	49,078	0	0
Stipends	0	0	42,896	0	0
Consultant/Contractual	0	0	7,237	0	0
Travel and Transportation	267	119	952	0	0
Space Cost	0	0	24,584	0	0
Telephone and Utilities	9	8,846	13,428	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	202	0	0	0
Supplies	1,547	2,733	3,890	0	0
Food	0	16,373	985	0	0
Equipment and Facilities	0	0	2,611	0	0
Advertising/Promotion	0	0	329	0	0
Insurance	0	4,476	0	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	4,370	0	0	0
Other	0	(1,157)	3,023	0	0
Training	0	89	0	0	0
Fees, Licenses and Dues	78	219	3,487	0	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	(615)	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>1,939</u>	<u>198,875</u>	<u>248,179</u>	<u>0</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	11,216	20,123	(23,752)	174,131	39
Transfers In (Out)	11	0	(23,857)	(112,101)	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
Equity Transfer In (Out)	0	0	0	0	0
Debt Forgiveness	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>7,338</u>	<u>(31,910)</u>	<u>442,373</u>	<u>23,340</u>	<u>8,899</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 18,565</u>	<u>\$ (11,787)</u>	<u>\$ 394,764</u>	<u>\$ 85,370</u>	<u>\$ 8,938</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	LDCAA Total	KDC	Elimination and Reclass- ifications	Consolidated Total
REVENUES				
Contributions	\$ 12,425	\$ 0	\$ 0	\$ 12,425
Rental	0	0	0	0
Federal Grants and Loans	3,639,934	0	0	3,639,934
State Grants	361,834	0	0	361,834
Program Fees and Contracts	596,277	0	0	596,277
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	1,653,193	0	0	1,653,193
Gain on Investment	0	0	0	0
Interest and Dividends	655	0	0	655
Total Revenues	<u>6,264,318</u>	<u>0</u>	<u>0</u>	<u>6,264,318</u>
EXPENSES				
Salaries and Wages	2,097,648	0	0	2,097,648
Fringe Benefits	675,973	0	0	675,973
Indirect Costs	471,583	0	0	471,583
Stipends	42,896	0	0	42,896
Consultant/Contractual	32,410	0	0	32,410
Travel and Transportation	86,851	0	0	86,851
Space Cost	306,939	0	0	306,939
Telephone and Utilities	99,807	0	0	99,807
Rehabilitation/Renovation	0	0	0	0
Postage	1,912	0	0	1,912
Supplies	206,531	0	0	206,531
Food	20,477	0	0	20,477
Equipment and Facilities	187,491	0	0	187,491
Advertising/Promotion	329	0	0	329
Insurance	38,853	0	0	38,853
Printing and Publications	17,107	0	0	17,107
Repairs and Maintenance	5,037	0	0	5,037
Other	264,547	0	0	264,547
Training	684	0	0	684
Fees, Licenses and Dues	24,292	0	0	24,292
Direct Services	0	0	0	0
Match Expense	1,653,193	0	0	1,653,193
Bad Debt Expense	(615)	0	0	(615)
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>6,233,945</u>	<u>0</u>	<u>0</u>	<u>6,233,945</u>
Excess Revenues Over (Under) Expenses	30,373	0	0	30,373
Transfers In (Out)	(225,238)	0	0	(225,238)
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	183,630	0	0	183,630
Gain (Loss) on Disposition of Assets	0	0	0	0
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>434,051</u>	<u>0</u>	<u>0</u>	<u>434,051</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 422,816</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 422,816</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	121	122	135	140	212	225
	15427	15853	15727	16113	Rural	Rural
	CSBG 13	CSBG 14	CSBG 13	CSBG 14	Health	Health
					Project	14-15
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,674
Rental	0	0	0	0	0	0
Federal Grants and Loans	35,696	217,231	4,000	4,333	0	0
State Grants	0	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0
Gain on Investment	0	0	0	0	0	0
Interest and Dividends	0	0	0	0	25	0
Total Revenues	35,696	217,231	4,000	4,333	25	10,674
EXPENSES						
Salaries and Wages	4,142	97,594	0	0	25,850	6,440
Fringe Benefits	5,348	35,423	0	0	9,342	2,238
Indirect Costs	1,038	21,916	0	0	5,781	1,468
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	0
Travel and Transportation	0	0	0	0	4,369	733
Space Cost	0	1,200	0	0	0	0
Telephone and Utilities	1,143	3,119	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	268	406	0	0	0	0
Supplies	0	0	0	0	0	0
Food	0	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Printing and Publications	459	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0	0
Other	25,291	55,293	0	0	0	0
Training	0	0	0	0	0	0
Fees, Licenses and Dues	625	2,325	4,000	4,333	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	38,314	217,276	4,000	4,333	45,342	10,879
Excess Revenues Over (Under) Expenses	(2,618)	(45)	0	0	(45,317)	(205)
Transfers In (Out)	0	0	0	0	(65)	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
Equity Transfer In (Out)	0	0	0	0	0	0
Debt Forgiveness	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets and Equity, December 31, 2013	2,618	0	0	0	45,382	0
NET ASSETS AND EQUITY, DECEMBER 31, 2014	\$ 0	\$ (45)	\$ 0	\$ 0	\$ 0	\$ (205)

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	260 15587 SAF/ CAA 14	261 15985 SAF/ CAA 15	285 OJA Mentor Enhance	360 DOL Training Service Learning	371 VITA 13-14
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	107,815	542,187	5,750
State Grants	8,393	7,922	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	62	3,169	0	0	5,750
Gain on Investment	0	0	0	0	0
Interest and Dividends	0	0	0	0	0
Total Revenues	<u>8,455</u>	<u>11,091</u>	<u>107,815</u>	<u>542,187</u>	<u>11,500</u>
EXPENSES					
Salaries and Wages	5,201	4,936	51,685	175,628	3,571
Fringe Benefits	2,048	1,850	14,210	50,176	1,295
Indirect Costs	1,144	1,136	11,543	39,486	786
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	25,821	0
Travel and Transportation	0	0	5,654	29,777	98
Space Cost	0	0	2,447	12,852	0
Telephone and Utilities	0	0	1,192	2,420	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	73	98	0
Supplies	0	0	1,918	88,730	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	(980)	0
Advertising/Promotion	0	0	0	5,962	0
Insurance	0	0	1,316	0	0
Printing and Publications	0	0	1,421	0	0
Repairs and Maintenance	0	0	0	(627)	0
Other	0	0	16,012	8,216	0
Training	0	0	250	101,105	0
Fees, Licenses and Dues	0	0	39	0	0
Direct Services	0	0	0	0	0
Match Expense	62	3,169	0	0	5,750
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>8,455</u>	<u>11,091</u>	<u>107,760</u>	<u>538,664</u>	<u>11,500</u>
Excess Revenues Over (Under) Expenses	0	0	55	3,523	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
Equity Transfer In (Out)	0	0	0	0	0
Debt Forgiveness	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets and Equity, December 31, 2013	0	0	(55)	(3,523)	0
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	390 Americorps 12AFHOK001	391 Americorps 06AFHOK0010016	485 RX OK 14-15	490 Drug Free Communities	491 Drug Free Communities
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500
Rental	0	0	0	0	0
Federal Grants and Loans	85,300	50,771	0	30,155	108,285
State Grants	0	0	9,259	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	62,829	57,294	0	848	93,261
Gain on Investment	0	0	0	0	0
Interest and Dividends	0	0	0	0	0
Total Revenues	<u>148,129</u>	<u>108,065</u>	<u>9,259</u>	<u>31,003</u>	<u>202,046</u>
EXPENSES					
Salaries and Wages	16,421	8,306	5,691	15,139	42,202
Fringe Benefits	12,185	6,145	2,031	4,126	11,969
Indirect Costs	2,392	1,894	1,302	3,452	9,417
Stipends	53,081	34,426	0	0	0
Consultant/Contractual	0	0	0	1,000	6,000
Travel and Transportation	0	0	235	728	18,601
Space Cost	0	0	0	0	542
Telephone and Utilities	0	0	0	745	2,248
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	2	1
Supplies	0	0	0	558	1,972
Food	0	0	0	34	312
Equipment and Facilities	0	0	0	147	398
Advertising/Promotion	0	0	0	2,354	9,906
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	1,221	0	0	2,377	1,457
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	0
Direct Services	0	0	0	0	0
Match Expense	62,829	57,294	0	848	93,261
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>148,129</u>	<u>108,065</u>	<u>9,259</u>	<u>31,510</u>	<u>198,286</u>
Excess Revenues Over (Under) Expenses	0	0	0	(507)	3,760
Transfers In (Out)	0	0	0	500	(500)
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Equity Transfer In (Out)	0	0	0	0	0
Debt Forgiveness	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets and Equity, December 31, 2013	0	0	0	0	(3,260)
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (7)</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	500 Nat'l CASA 13-14	506 RX OK 13-14	531 CASA 2014 AG 1118	535 CASA 14-15 AG 1118	540 Yr 1 Healthy Start	550 Community Transform
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	20,200	0	0	0	112,298	200,951
State Grants	0	7,219	3,833	1,732	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
Gain on Investment	0	0	0	0	0	0
Interest and Dividends	1	0	0	0	0	0
Total Revenues	20,201	7,219	3,833	1,732	112,298	200,951
EXPENSES						
Salaries and Wages	10,928	2,785	0	0	53,665	106,278
Fringe Benefits	3,797	831	0	0	17,432	33,974
Indirect Costs	2,404	615	0	0	12,235	23,740
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	10,000
Travel and Transportation	3,296	11	1,921	827	10,006	19,498
Space Cost	370	0	628	460	1,456	3,582
Telephone and Utilities	166	0	229	308	1,111	920
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	0	247	26
Supplies	1,863	0	457	105	12,403	1,589
Food	0	0	0	0	0	0
Equipment and Facilities	0	0	0	0	3,464	0
Advertising/Promotion	0	0	0	0	151	988
Insurance	0	0	0	0	0	0
Printing and Publications	130	0	0	32	429	0
Repairs and Maintenance	0	0	0	0	0	0
Other	0	0	0	0	0	300
Training	0	0	353	0	0	0
Fees, Licenses and Dues	0	900	245	0	152	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	22,954	5,142	3,833	1,732	112,751	200,895
Excess Revenues Over (Under) Expenses	(2,753)	2,077	0	0	(453)	56
Transfers In (Out)	(5)	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
Equity Transfer In (Out)	0	0	0	0	0	0
Debt Forgiveness	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets and Equity, December 31, 2013	2,758	(2,077)	0	0	0	(56)
NET ASSETS AND EQUITY, DECEMBER 31, 2014	\$ 0	\$ 0	\$ 0	\$ 0	\$ (453)	\$ 0

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	580	581	590	591	660	790
	VOCA	VOCA	Navigator	Navigator	HRSA	NWA
	2014/2015	2013/2014	13-14	14-15	Rural HIT Yr 3	Drug Free Community
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	14,693	24,001	475,586	55,539	213,398	12,700
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	8,449	7,606	0	0	0	0
Gain on Investment	0	0	0	0	0	0
Interest and Dividends	0	0	0	0	0	6
Total Revenues	<u>23,142</u>	<u>31,607</u>	<u>475,586</u>	<u>55,539</u>	<u>213,398</u>	<u>12,706</u>
EXPENSES						
Salaries and Wages	10,928	18,696	34,225	15,163	115,812	0
Fringe Benefits	3,765	5,305	9,073	3,923	35,666	0
Indirect Costs	0	0	7,606	3,457	25,768	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	387,586	73,164	21,423	0
Travel and Transportation	0	0	2,401	658	9,096	0
Space Cost	0	0	3,230	595	1,184	0
Telephone and Utilities	0	0	1,201	267	632	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	0	0	0
Supplies	0	0	800	838	661	0
Food	0	0	0	0	0	202
Equipment and Facilities	0	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0	525
Insurance	0	0	0	0	0	0
Printing and Publications	0	0	0	0	664	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	261	1,125	0
Direct Services	0	0	0	0	0	0
Match Expense	8,449	7,606	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>23,142</u>	<u>31,607</u>	<u>446,122</u>	<u>98,326</u>	<u>212,031</u>	<u>727</u>
Excess Revenues Over (Under) Expenses	0	0	29,464	(42,787)	1,367	11,979
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
Equity Transfer In (Out)	0	0	0	0	0	0
Debt Forgiveness	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets and Equity, December 31, 2013	0	0	(29,464)	0	(1,367)	0
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (42,787)</u>	<u>\$ 0</u>	<u>\$ 11,979</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	801 RD Storm Shelters	810 HRSA 14-15	828 SOHRN Choc Co	829 SOHRN Mc Co	840 OJA CASA 14-15	841 OJA CASA 13-14	881 OADP 2014
REVENUES							
Contributions	\$ 0	\$ 0	\$ 4,600	\$ 5,775	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0	0
Federal Grants and Loans	0	55,928	0	0	20,778	25,098	6,003
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	20,900	0	0	0	0	0	0
Gain on Investment	0	0	0	0	0	0	0
Interest and Dividends	0	0	4	4	0	0	0
Total Revenues	20,900	55,928	4,604	5,779	20,778	25,098	6,003
EXPENSES							
Salaries and Wages	0	28,641	0	0	12,650	12,651	3,775
Fringe Benefits	0	9,962	0	0	4,537	4,628	1,397
Indirect Costs	0	6,530	0	0	2,893	2,783	831
Stipends	0	0	0	0	0	0	0
Consultant/Contractual	0	5,047	0	0	0	0	0
Travel and Transportation	0	3,025	0	0	88	1,129	0
Space Cost	0	624	0	0	0	0	0
Telephone and Utilities	0	464	0	0	491	2,381	0
Rehabilitation/Renovation	0	0	0	0	0	0	0
Postage	0	31	0	0	0	0	0
Supplies	0	1,646	1,100	1,575	127	1,370	0
Food	0	0	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0	0	0
Advertising/Promotion	0	0	0	670	0	0	0
Insurance	0	0	0	0	0	0	0
Printing and Publications	0	0	0	302	0	156	0
Repairs and Maintenance	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Training	0	0	418	651	0	0	0
Fees, Licenses and Dues	0	0	0	0	0	0	0
Direct Services	0	0	0	0	0	0	0
Match Expense	20,900	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	20,900	55,970	1,518	3,198	20,786	25,098	6,003
Excess Revenues Over (Under) Expenses	0	(42)	3,086	2,581	(8)	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
Equity Transfer In (Out)	0	0	0	0	0	0	0
Debt Forgiveness	0	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0	0
Net Assets and Equity, December 31, 2013	0	0	0	0	0	0	0
NET ASSETS AND EQUITY, DECEMBER 31, 2014	\$ 0	\$ (42)	\$ 3,086	\$ 2,581	\$ (8)	\$ 0	\$ 0

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	Local Funds						
	910	912	917	960	972	985	988
	Group	Emergency	Navigator	PPTF	Rural Health	CASA	PWC
	Camps	Assistance	NF	NonFed	NonFed	NonFed	Health Van
REVENUES							
Contributions	\$ 0	\$ 2,866	\$ 0	\$ 2,440	\$ 4,655	\$ 6,585	\$ 2,400
Rental	13,787	0	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	0	0	0
State Grants	0	0	0	0	0	0	0
Program Fees and Contracts	83,612	0	5,205	18,991	0	20,318	0
Recoveries from Programs	0	0	0	0	0	0	0
Miscellaneous	0	2,396	0	0	0	0	0
Match Revenues	0	0	0	0	0	0	0
Gain on Investment	0	0	0	0	0	0	0
Interest and Dividends	51	33	7	77	3	52	4
Total Revenues	<u>97,450</u>	<u>5,295</u>	<u>5,212</u>	<u>21,508</u>	<u>4,658</u>	<u>26,955</u>	<u>2,404</u>
EXPENSES							
Salaries and Wages	37,753	0	0	5,574	5,901	5,408	0
Fringe Benefits	13,517	0	0	1,932	1,828	1,892	0
Indirect Costs	8,468	0	0	1,271	1,313	7,845	0
Stipends	0	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	0	0
Travel and Transportation	7,599	352	0	354	792	2,683	100
Space Cost	0	0	0	226	148	752	0
Telephone and Utilities	20,260	0	53	92	16	304	0
Rehabilitation/Renovation	0	0	0	0	0	0	0
Postage	186	0	0	0	39	5	0
Supplies	2,353	0	0	0	0	1,036	0
Food	0	0	0	0	344	0	0
Equipment and Facilities	2,295	0	0	0	0	0	0
Advertising/Promotion	0	0	92	0	90	20	0
Insurance	743	0	0	0	0	0	1,204
Printing and Publications	315	0	0	112	0	36	0
Repairs and Maintenance	8,584	0	0	13	0	1,052	0
Other	2,426	1,291	0	(415)	(8,938)	2,063	0
Training	0	0	0	0	0	552	0
Fees, Licenses and Dues	(117)	1	0	292	1,131	2,649	158
Direct Services	0	5,807	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>104,382</u>	<u>7,451</u>	<u>145</u>	<u>9,451</u>	<u>2,664</u>	<u>26,297</u>	<u>1,462</u>
Excess Revenues Over (Under) Expenses	(6,932)	(2,156)	5,067	12,057	1,994	658	942
Transfers In (Out)	0	0	0	0	65	5	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
Equity Transfer In (Out)	0	0	0	0	0	0	0
Debt Forgiveness	0	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>31,562</u>	<u>22,953</u>	<u>0</u>	<u>43,761</u>	<u>1,944</u>	<u>33,630</u>	<u>2,581</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 24,630</u>	<u>\$ 20,797</u>	<u>\$ 5,067</u>	<u>\$ 55,818</u>	<u>\$ 4,003</u>	<u>\$ 34,293</u>	<u>\$ 3,523</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	LDCAA Total	KDC	Eliminations and Reclassifications	Consolidated Total
REVENUES				
Contributions	\$ 40,495	\$ 0	\$ 0	\$ 40,495
Rental	13,787	0	0	13,787
Federal Grants and Loans	2,428,696	0	0	2,428,696
State Grants	38,358	0	0	38,358
Program Fees and Contracts	128,126	0	0	128,126
Recoveries from Programs	0	0	0	0
Miscellaneous	2,396	0	0	2,396
Match Revenues	260,168	0	0	260,168
Gain on Investment	0	0	0	0
Interest and Dividends	267	0	0	267
Total Revenues	2,912,293	0	0	2,912,293
EXPENSES				
Salaries and Wages	943,639	0	0	943,639
Fringe Benefits	311,845	0	0	311,845
Indirect Costs	210,514	0	0	210,514
Stipends	87,507	0	0	87,507
Consultant/Contractual	530,041	0	0	530,041
Travel and Transportation	124,031	0	0	124,031
Space Cost	30,296	0	0	30,296
Telephone and Utilities	39,762	0	0	39,762
Rehabilitation/Renovation	0	0	0	0
Postage	1,382	0	0	1,382
Supplies	121,101	0	0	121,101
Food	892	0	0	892
Equipment and Facilities	5,324	0	0	5,324
Advertising/Promotion	20,758	0	0	20,758
Insurance	3,263	0	0	3,263
Printing and Publications	4,056	0	0	4,056
Repairs and Maintenance	9,022	0	0	9,022
Other	106,594	0	0	106,594
Training	103,329	0	0	103,329
Fees, Licenses and Dues	18,119	0	0	18,119
Direct Services	5,807	0	0	5,807
Match Expense	260,168	0	0	260,168
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	2,937,450	0	0	2,937,450
Excess Revenues Over (Under) Expenses	(25,157)	0	0	(25,157)
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
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	147,387	0	0	147,387
NET ASSETS AND EQUITY, DECEMBER 31, 2014	\$ 122,230	\$ 0	\$ 0	\$ 122,230

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	420 CACFP Day Care Homes H-12-01 13-14	421 CACFP Day Care Homes H-12-01 14-15	520 USDA DC-12-100 14-15	521 USDA DC-12-100 13-14	651 WalMart Backpack Nutrition
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	1,092,051	342,231	78,127	191,874	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	12,542	131,478	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Gain on Investment	0	0	0	0	0
Interest and Dividends	0	0	0	0	20
Total Revenues	<u>1,092,051</u>	<u>342,231</u>	<u>90,669</u>	<u>323,352</u>	<u>20</u>
EXPENSES					
Salaries and Wages	65,516	22,978	34,068	97,602	0
Fringe Benefits	23,824	7,732	10,535	30,391	0
Indirect Costs	14,624	5,239	7,767	21,787	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	24,162	7,181	128	417	0
Space Cost	2,700	1,044	0	0	0
Telephone and Utilities	1,462	308	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	649	75	0	0	0
Supplies	3,155	0	1,544	8,259	147
Food	1,057,052	199,981	49,178	154,108	12,216
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	1,056	119	0	0	0
Repairs and Maintenance	1,943	475	0	0	0
Other	0	1,800	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	218	0	0	0	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>1,196,361</u>	<u>246,932</u>	<u>103,220</u>	<u>312,564</u>	<u>12,363</u>
Excess Revenues Over (Under) Expenses	(104,310)	95,299	(12,551)	10,788	(12,343)
Transfers In (Out)	(1,800)	1,800	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
Equity Transfer In (Out)	0	0	0	0	0
Debt Forgiveness	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>106,110</u>	<u>0</u>	<u>0</u>	<u>(10,788)</u>	<u>18,204</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	\$ <u>0</u>	\$ <u>97,099</u>	\$ <u>(12,551)</u>	\$ <u>0</u>	\$ <u>5,861</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	LDCAA Total	KDC	Eliminations and Reclassifications	Consolidated Total
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	1,704,283	0	0	1,704,283
State Grants	0	0	0	0
Program Fees and Contracts	144,020	0	0	144,020
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Gain on Investment	0	0	0	0
Interest and Dividends	20	0	0	20
Total Revenues	<u>1,848,323</u>	<u>0</u>	<u>0</u>	<u>1,848,323</u>
EXPENSES				
Salaries and Wages	220,164	0	0	220,164
Fringe Benefits	72,482	0	0	72,482
Indirect Costs	49,417	0	0	49,417
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	31,888	0	0	31,888
Space Cost	3,744	0	0	3,744
Telephone and Utilities	1,770	0	0	1,770
Rehabilitation/Renovation	0	0	0	0
Postage	724	0	0	724
Supplies	13,105	0	0	13,105
Food	1,472,535	0	0	1,472,535
Equipment and Facilities	0	0	0	0
Advertising/Promotion	0	0	0	0
Insurance	0	0	0	0
Printing and Publications	1,175	0	0	1,175
Repairs and Maintenance	2,418	0	0	2,418
Other	1,800	0	0	1,800
Training	0	0	0	0
Fees, Licenses and Dues	218	0	0	218
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>1,871,440</u>	<u>0</u>	<u>0</u>	<u>1,871,440</u>
Excess Revenues Over (Under) Expenses	(23,117)	0	0	(23,117)
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
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>113,526</u>	<u>0</u>	<u>0</u>	<u>113,526</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 90,409</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 90,409</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATING SCHEDULE OF REVENUES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2014

	180 HAC - SHOP NonFed	311 SHARE AG-31 ME-P 12-0003 11-13	312 SHARE Nat'l Conf	351 Self-Help Housing 12-15
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	1,511,461	25,000	626,967
State Grants	0	0	0	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Gain on Investment	0	0	0	0
Interest and Dividends	18	1,461	12	0
Total Revenues	18	1,512,922	25,012	626,967
EXPENSES				
Salaries and Wages	0	605,810	0	317,879
Fringe Benefits	0	179,162	0	108,460
Indirect Costs	0	133,696	0	71,307
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	0	192,025	0	69,861
Space Cost	0	11,527	0	20,062
Telephone and Utilities	0	3,579	0	13,899
Rehabilitation/Renovation	0	0	0	0
Postage	0	770	0	2,799
Supplies	0	7,272	0	7,359
Food	0	0	0	0
Equipment and Facilities	0	15,449	0	8,329
Advertising/Promotion	0	0	0	3,697
Insurance	8	4,924	0	0
Printing and Publications	0	274	0	1,134
Repairs and Maintenance	1,093	1,611	0	1,299
Other	0	325	0	0
Training	0	12,401	0	0
Fees, Licenses and Dues	0	471	0	571
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	1,101	1,169,296	0	626,656
Excess Revenues Over (Under) Expenses	(1,083)	343,626	25,012	311
Transfers In (Out)	0	(500,000)	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
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	138,518	629,333	0	(882)
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 137,435</u>	<u>\$ 472,959</u>	<u>\$ 25,012</u>	<u>\$ (571)</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATING SCHEDULE OF REVENUES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2014

	436 K Place Operating	441 Belmont PI Operating	446 Clayton PI Operating	600 7757 HOME 96 REUSE	610 15794 DOE 13
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	65,294
State Grants	0	0	0	0	0
Program Fees and Contracts	7,761	11,803	2,667	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Gain on Investment	0	0	0	0	0
Interest and Dividends	0	53	0	1,253	0
Total Revenues	<u>7,761</u>	<u>11,856</u>	<u>2,667</u>	<u>1,253</u>	<u>65,294</u>
EXPENSES					
Salaries and Wages	3,269	4,358	2,179	0	19,785
Fringe Benefits	879	1,172	586	0	7,280
Indirect Costs	1,711	2,281	1,141	0	4,178
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	3,190
Travel and Transportation	0	0	702	0	4,706
Space Cost	0	0	0	0	0
Telephone and Utilities	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	0	0	0	0	18,505
Food	0	0	0	0	0
Equipment and Facilities	0	(364)	0	0	792
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	1,782
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	0	0	0	0	4,134
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>5,859</u>	<u>7,447</u>	<u>4,608</u>	<u>0</u>	<u>64,352</u>
Excess Revenues Over (Under) Expenses	1,902	4,409	(1,941)	1,253	942
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
Equity Transfer In (Out)	0	0	0	0	0
Debt Forgiveness	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>6,239</u>	<u>45,606</u>	<u>(5,530)</u>	<u>365,474</u>	<u>(942)</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 8,141</u>	<u>\$ 50,015</u>	<u>\$ (7,471)</u>	<u>\$ 366,727</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATING SCHEDULE OF REVENUES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2014

	611 16021 DOE 14	631 15726 DHS 13	632 16096 ONG 13	680 1477 HOME 14
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	54,150	27,169	0	0
State Grants	0	0	14,844	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Gain on Investment	0	0	0	0
Interest and Dividends	0	0	0	0
Total Revenues	<u>54,150</u>	<u>27,169</u>	<u>14,844</u>	<u>0</u>
EXPENSES				
Salaries and Wages	22,029	7,643	3,759	0
Fringe Benefits	7,740	2,807	1,314	0
Indirect Costs	5,137	1,674	743	0
Stipends	0	0	0	0
Consultant/Contractual	1,205	1,480	570	0
Travel and Transportation	7,141	1,784	0	0
Space Cost	0	0	0	0
Telephone and Utilities	0	0	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	0
Supplies	7,091	10,377	5,655	0
Food	0	0	0	0
Equipment and Facilities	768	42	0	0
Advertising/Promotion	0	0	0	0
Insurance	1,946	(271)	0	0
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	0	0	0
Other	1,611	1,389	2,803	34,105
Training	0	0	0	0
Fees, Licenses and Dues	0	0	0	0
Direct Services	0	0	0	0
Match Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>54,668</u>	<u>26,925</u>	<u>14,844</u>	<u>34,105</u>
Excess Revenues Over (Under) Expenses	(518)	244	0	(34,105)
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
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>0</u>	<u>(244)</u>	<u>0</u>	<u>0</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ (518)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (34,105)</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATING SCHEDULE OF REVENUES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2014

	700 NWA Housing Counseling	701 NWA Housing Counseling	710 NWA Tax Prep 12-14	770 NWA 14 Expendable Grant
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	1,501	17,932	0	128,500
State Grants	0	0	0	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Gain on Investment	0	0	0	0
Interest and Dividends	0	2	5	440
Total Revenues	<u>1,501</u>	<u>17,934</u>	<u>5</u>	<u>128,940</u>
EXPENSES				
Salaries and Wages	652	11,419	9,024	38,320
Fringe Benefits	230	3,944	3,050	12,618
Indirect Costs	143	2,569	1,988	8,698
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	463
Travel and Transportation	476	0	286	35,660
Space Cost	0	0	0	10,734
Telephone and Utilities	0	0	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	420
Supplies	0	0	0	4,599
Food	0	0	0	0
Equipment and Facilities	0	0	0	67
Advertising/Promotion	0	0	0	4,496
Insurance	0	0	0	0
Printing and Publications	0	0	0	2,536
Repairs and Maintenance	0	0	0	103
Other	0	0	0	3,325
Training	0	0	0	751
Fees, Licenses and Dues	0	0	0	1,406
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>1,501</u>	<u>17,932</u>	<u>14,348</u>	<u>124,196</u>
Excess Revenues Over (Under) Expenses	0	2	(14,343)	4,744
Transfers In (Out)	0	(2)	0	401,857
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
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>0</u>	<u>0</u>	<u>14,343</u>	<u>0</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 406,601</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATING SCHEDULE OF REVENUES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2014

	771 NWA 13 Expendable Grant	780 NWA Capital Fund	782 NWA Hsg Loans Reserve
REVENUES			
Contributions	\$ 0	\$ 0	\$ 0
Rental	0	0	0
Federal Grants and Loans	0	82,000	0
State Grants	0	0	0
Program Fees and Contracts	0	0	0
Recoveries from Programs	0	0	0
Miscellaneous	0	243	0
Match Revenues	0	0	0
Gain on Investment	0	0	0
Interest and Dividends	242	26,025	81
Total Revenues	<u>242</u>	<u>108,268</u>	<u>81</u>
EXPENSES			
Salaries and Wages	17,064	0	0
Fringe Benefits	4,637	0	0
Indirect Costs	3,754	0	0
Stipends	0	0	0
Consultant/Contractual	341	0	0
Travel and Transportation	6,790	0	0
Space Cost	4,151	0	0
Telephone and Utilities	0	0	0
Rehabilitation/Renovation	0	0	0
Postage	32	0	0
Supplies	1,335	0	0
Food	0	0	0
Equipment and Facilities	242	0	0
Advertising/Promotion	697	0	0
Insurance	0	0	0
Printing and Publications	336	0	0
Repairs and Maintenance	0	0	0
Other	0	0	0
Training	0	0	0
Fees, Licenses and Dues	102	0	0
Direct Services	0	0	0
Match Expense	0	0	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	<u>39,481</u>	<u>0</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	(39,239)	108,268	81
Transfers In (Out)	(401,857)	(338)	0
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0
Equity Transfer In (Out)	0	0	0
Debt Forgiveness	0	0	0
Prior Period Adjustment	0	0	0
Net Assets and Equity, December 31, 2013	<u>441,096</u>	<u>2,436,896</u>	<u>52,895</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 0</u>	<u>\$ 2,544,826</u>	<u>\$ 52,976</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATING SCHEDULE OF REVENUES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2014

	880 Ardmore Bldg Acct	890 Housing Non-Fed	895 Lynn Lane Bldg Acct	915 Scattered Sites Hsg Dev
REVENUES				
Contributions	\$ 4,410	\$ 0	\$ 0	\$ 0
Rental	0	0	11,500	0
Federal Grants and Loans	0	0	0	0
State Grants	0	0	0	0
Program Fees and Contracts	0	139,701	0	13,272
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Gain on Investment	0	0	0	0
Interest and Dividends	0	1,177	1	357
Total Revenues	<u>4,410</u>	<u>140,878</u>	<u>11,501</u>	<u>13,629</u>
EXPENSES				
Salaries and Wages	0	127,053	0	0
Fringe Benefits	0	42,218	0	0
Indirect Costs	0	28,564	0	0
Stipends	0	0	0	0
Consultant/Contractual	0	2,741	0	0
Travel and Transportation	368	2,518	0	0
Space Cost	0	1,499	0	0
Telephone and Utilities	2,144	269	3,320	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	1	0	0
Supplies	3,370	1,133	0	0
Food	0	0	0	0
Equipment and Facilities	72,788	(1,806)	0	0
Advertising/Promotion	66	6,171	0	0
Insurance	895	0	1,020	0
Printing and Publications	0	0	0	0
Repairs and Maintenance	11,540	0	908	0
Other	0	23,284	0	0
Training	0	0	0	0
Fees, Licenses and Dues	919	11,445	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>92,090</u>	<u>245,090</u>	<u>5,248</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	(87,680)	(104,212)	6,253	13,629
Transfers In (Out)	109,322	37,971	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	70,678	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>(185,362)</u>	<u>857,053</u>	<u>(3,854)</u>	<u>400,480</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ (93,042)</u>	<u>\$ 790,812</u>	<u>\$ 2,399</u>	<u>\$ 414,109</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATING SCHEDULE OF REVENUES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2014

	Local				
	920 Antlers Building Fund	935 Terry Hill Reserve Fund	936 Rental Apartments	937 LD Apt Reserve Fund	965 502 W Duke Building Fund
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	11,000	0	313,784	0	12,084
Federal Grants and Loans	0	0	0	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	6,013	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Gain on Investment	0	0	0	0	0
Interest and Dividends	0	35	1,260	47	8
Total Revenues	<u>11,000</u>	<u>35</u>	<u>321,057</u>	<u>47</u>	<u>12,092</u>
EXPENSES					
Salaries and Wages	0	0	40,551	0	0
Fringe Benefits	0	0	12,679	0	0
Indirect Costs	0	0	9,124	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	1,100	0	0	0	300
Travel and Transportation	0	0	5,709	0	0
Space Cost	0	0	0	0	0
Telephone and Utilities	4,910	0	52,038	0	7,579
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	117	0	0
Supplies	931	0	3,866	0	166
Food	0	0	0	0	0
Equipment and Facilities	(321)	0	6,807	0	0
Advertising/Promotion	0	0	7,928	0	0
Insurance	1,812	0	16,515	0	1,452
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	1,922	0	114,107	0	2,265
Other	0	0	6,650	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	3,877	0	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>10,354</u>	<u>0</u>	<u>279,968</u>	<u>0</u>	<u>11,762</u>
Excess Revenues Over (Under) Expenses	646	35	41,089	47	330
Transfers In (Out)	25,984	7,200	(14,400)	7,200	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
Equity Transfer In (Out)	0	0	0	0	0
Debt Forgiveness	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>(54,232)</u>	<u>66,335</u>	<u>(459,482)</u>	<u>27,365</u>	<u>4,077</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ (27,602)</u>	<u>\$ 73,570</u>	<u>\$ (432,793)</u>	<u>\$ 34,612</u>	<u>\$ 4,407</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATING SCHEDULE OF REVENUES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2014

	Local				
	968 Durant HOC	970 Idabel Office Building Fund	980 Federal Building Fund	990 Housing Expansion	995 HOC Building Fund
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	14,952	116,229	0	29,394
Federal Grants and Loans	0	0	0	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	4,988	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Gain on Investment	0	0	0	0	0
Interest and Dividends	61	12	61	0	44
Total Revenues	<u>61</u>	<u>14,964</u>	<u>116,290</u>	<u>4,988</u>	<u>29,438</u>
EXPENSES					
Salaries and Wages	0	0	0	21,433	0
Fringe Benefits	0	0	0	7,261	0
Indirect Costs	0	0	0	4,815	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	2,750	33,415	0	3,875
Travel and Transportation	0	0	0	3,944	0
Space Cost	0	0	0	840	0
Telephone and Utilities	0	5,708	23,343	354	8,681
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	33
Supplies	0	130	4,292	160	590
Food	0	0	0	0	0
Equipment and Facilities	0	(525)	1,500	0	393
Advertising/Promotion	0	0	75	0	0
Insurance	112	2,383	11,787	0	7,088
Printing and Publications	0	0	0	0	13
Repairs and Maintenance	0	3,376	31,430	0	13,201
Other	0	0	(500)	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	194	0	341
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>112</u>	<u>13,822</u>	<u>105,536</u>	<u>38,807</u>	<u>34,215</u>
Excess Revenues Over (Under) Expenses	(51)	1,142	10,754	(33,819)	(4,777)
Transfers In (Out)	0	0	0	40,000	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
Equity Transfer In (Out)	0	0	0	0	0
Debt Forgiveness	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>(35,499)</u>	<u>(87,892)</u>	<u>(7,584)</u>	<u>(12,267)</u>	<u>(21,051)</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ (35,550)</u>	<u>\$ (86,750)</u>	<u>\$ 3,170</u>	<u>\$ (6,086)</u>	<u>\$ (25,828)</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATING SCHEDULE OF REVENUES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2014

	LDCAA Total	KDC	Eliminations and Reclass- ifications	Consolidated Total
REVENUES				
Contributions	\$ 4,410	\$ 0	\$ 0	\$ 4,410
Rental	508,943	0	0	508,943
Federal Grants and Loans	2,539,974	0	0	2,539,974
State Grants	14,844	0	0	14,844
Program Fees and Contracts	186,205	0	0	186,205
Recoveries from Programs	0	0	0	0
Miscellaneous	243	0	0	243
Match Revenues	0	0	0	0
Gain on Investment	0	0	0	0
Interest and Dividends	32,655	0	0	32,655
Total Revenues	<u>3,287,274</u>	<u>0</u>	<u>0</u>	<u>3,287,274</u>
EXPENSES				
Salaries and Wages	1,252,227	0	0	1,252,227
Fringe Benefits	396,037	0	0	396,037
Indirect Costs	281,523	0	0	281,523
Stipends	0	0	0	0
Consultant/Contractual	51,430	0	0	51,430
Travel and Transportation	331,970	0	0	331,970
Space Cost	48,813	0	0	48,813
Telephone and Utilities	125,824	0	0	125,824
Rehabilitation/Renovation	0	0	0	0
Postage	4,172	0	0	4,172
Supplies	76,831	0	0	76,831
Food	0	0	0	0
Equipment and Facilities	104,161	0	0	104,161
Advertising/Promotion	23,130	0	0	23,130
Insurance	51,453	0	0	51,453
Printing and Publications	4,293	0	0	4,293
Repairs and Maintenance	182,855	0	0	182,855
Other	77,126	0	0	77,126
Training	13,152	0	0	13,152
Fees, Licenses and Dues	19,326	0	0	19,326
Direct Services	0	0	0	0
Match Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>3,044,323</u>	<u>0</u>	<u>0</u>	<u>3,044,323</u>
Excess Revenues Over (Under) Expenses	242,951	0	0	242,951
Transfers In (Out)	(287,063)	0	0	(287,063)
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	70,678	0	0	70,678
Gain (Loss) on Disposition of Assets	0	0	0	0
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>4,610,889</u>	<u>0</u>	<u>0</u>	<u>4,610,889</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 4,637,455</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,637,455</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	561 FEMA Phase 31 Choctaw County	562 FEMA Phase 31 Pushmataha County	LDCAA Total
REVENUES			
Contributions	\$ 0	\$ 0	\$ 0
Rental	0	0	0
Federal Grants and Loans	4,825	3,757	8,582
State Grants	0	0	0
Program Fees and Contracts	0	0	0
Recoveries from Programs	0	0	0
Miscellaneous	0	0	0
Match Revenues	0	0	0
Gain on Investment	0	0	0
Interest and Dividends	0	0	0
Total Revenues	<u>4,825</u>	<u>3,757</u>	<u>8,582</u>
EXPENSES			
Salaries and Wages	0	0	0
Fringe Benefits	0	0	0
Indirect Costs	0	0	0
Stipends	0	0	0
Consultant/Contractual	0	0	0
Travel and Transportation	0	0	0
Space Cost	0	0	0
Telephone and Utilities	0	0	0
Rehabilitation/Renovation	0	0	0
Postage	0	0	0
Supplies	0	0	0
Food	0	0	0
Equipment and Facilities	0	0	0
Advertising/Promotion	0	0	0
Insurance	0	0	0
Printing and Publications	0	0	0
Repairs and Maintenance	0	0	0
Other	97	75	172
Training	0	0	0
Fees, Licenses and Dues	0	0	0
Direct Services	4,728	3,682	8,410
Match Expense	0	0	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	<u>4,825</u>	<u>3,757</u>	<u>8,582</u>
Excess Revenues Over (Under) Expenses	0	0	0
Transfers In (Out)	0	0	0
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0
Equity Transfer In (Out)	0	0	0
Debt Forgiveness	0	0	0
Prior Period Adjustment	0	0	0
Net Assets and Equity, December 31, 2013	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	KDC	Eliminations and Reclassifications	Consolidated Total
REVENUES			
Contributions	\$ 0	\$ 0	\$ 0
Rental	0	0	0
Federal Grants and Loans	0	0	8,582
State Grants	0	0	0
Program Fees and Contracts	0	0	0
Recoveries from Programs	0	0	0
Miscellaneous	0	0	0
Match Revenues	0	0	0
Gain on Investment	0	0	0
Interest and Dividends	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>8,582</u>
EXPENSES			
Salaries and Wages	0	0	0
Fringe Benefits	0	0	0
Indirect Costs	0	0	0
Stipends	0	0	0
Consultant/Contractual	0	0	0
Travel and Transportation	0	0	0
Space Cost	0	0	0
Telephone and Utilities	0	0	0
Rehabilitation/Renovation	0	0	0
Postage	0	0	0
Supplies	0	0	0
Food	0	0	0
Equipment and Facilities	0	0	0
Advertising/Promotion	0	0	0
Insurance	0	0	0
Printing and Publications	0	0	0
Repairs and Maintenance	0	0	0
Other	0	0	172
Training	0	0	0
Fees, Licenses and Dues	0	0	0
Direct Services	0	0	8,410
Match Expense	0	0	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	<u>0</u>	<u>0</u>	<u>8,582</u>
Excess Revenues Over (Under) Expenses	0	0	0
Transfers In (Out)	0	0	0
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0
Equity Transfer In (Out)	0	0	0
Debt Forgiveness	0	0	0
Prior Period Adjustment	0	0	0
Net Assets and Equity, December 31, 2013	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATING SCHEDULE OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS
SENIOR VOLUNTEER PROGRAM
(Non-GAAP Presentation)

For the Year Ended December 31, 2014

	400 RSVP 13-14	401 RSVP 14-15	410 OAVP 13-14 0900321	411 OAVP 14-15 13000321	940 Local Funds	LDCAA Total
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 51,880	\$ 51,880
Rental	0	0	0	0	0	0
Federal Grants and Loans	10,439	45,771	0	0	0	56,210
State Grants	0	0	13,058	21,157	0	34,215
Program Fees and Contracts	0	0	0	0	27,346	27,346
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	12,114	26,915	0	0	0	39,029
Gain on Investment	0	0	0	0	0	0
Interest and Dividends	0	0	0	0	81	81
Total Revenues	<u>22,553</u>	<u>72,686</u>	<u>13,058</u>	<u>21,157</u>	<u>79,307</u>	<u>208,761</u>
EXPENSES						
Salaries and Wages	5,924	22,425	7,657	10,830	10,374	57,210
Fringe Benefits	2,170	7,955	1,468	1,795	2,564	15,952
Indirect Costs	1,303	5,063	1,685	2,478	2,299	12,828
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	0
Travel and Transportation	248	1,994	588	6,186	424	9,440
Space Cost	312	2,737	0	0	620	3,669
Telephone and Utilities	329	1,531	0	0	215	2,075
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	87	367	0	0	257	711
Supplies	0	2,115	0	0	695	2,810
Food	0	0	0	0	11,307	11,307
Equipment and Facilities	0	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0	0
Insurance	0	650	250	0	487	1,387
Printing and Publications	48	354	0	0	41	443
Repairs and Maintenance	0	0	0	0	0	0
Other	0	600	0	900	3,294	4,794
Training	0	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	214	214
Direct Services	0	0	0	0	0	0
Match Expense	12,114	26,915	0	0	0	39,029
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>22,535</u>	<u>72,706</u>	<u>11,648</u>	<u>22,189</u>	<u>32,791</u>	<u>161,869</u>
Excess Revenues Over (Under) Expenses	18	(20)	1,410	(1,032)	46,516	46,892
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
Equity Transfer In (Out)	0	0	0	0	0	0
Debt Forgiveness	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>(18)</u>	<u>0</u>	<u>(1,410)</u>	<u>0</u>	<u>30,230</u>	<u>28,802</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	\$ <u>0</u>	\$ <u>(20)</u>	\$ <u>0</u>	\$ <u>(1,032)</u>	\$ <u>76,746</u>	\$ <u>75,694</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATING SCHEDULE OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS
SENIOR VOLUNTEER PROGRAM
(Non-GAAP Presentation)

For the Year Ended December 31, 2014

	KDC	Eliminations and Reclassifications	Consolidated Total
REVENUES			
Contributions	\$ 0	\$ 0	\$ 51,880
Rental	0	0	0
Federal Grants and Loans	0	0	56,210
State Grants	0	0	34,215
Program Fees and Contracts	0	0	27,346
Recoveries from Programs	0	0	0
Miscellaneous	0	0	0
Match Revenues	0	0	39,029
Gain on Investment	0	0	0
Interest and Dividends	0	0	81
Total Revenues	<u>0</u>	<u>0</u>	<u>208,761</u>
EXPENSES			
Salaries and Wages	0	0	57,210
Fringe Benefits	0	0	15,952
Indirect Costs	0	0	12,828
Stipends	0	0	0
Consultant/Contractual	0	0	0
Travel and Transportation	0	0	9,440
Space Cost	0	0	3,669
Telephone and Utilities	0	0	2,075
Rehabilitation/Renovation	0	0	0
Postage	0	0	711
Supplies	0	0	2,810
Food	0	0	11,307
Equipment and Facilities	0	0	0
Advertising/Promotion	0	0	0
Insurance	0	0	1,387
Printing and Publications	0	0	443
Repairs and Maintenance	0	0	0
Other	0	0	4,794
Training	0	0	0
Fees, Licenses and Dues	0	0	214
Direct Services	0	0	0
Match Expense	0	0	39,029
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	<u>0</u>	<u>0</u>	<u>161,869</u>
Excess Revenues Over (Under) Expenses	0	0	46,892
Transfers In (Out)	0	0	0
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0
Equity Transfer In (Out)	0	0	0
Debt Forgiveness	0	0	0
Prior Period Adjustment	0	0	0
Net Assets and Equity, December 31, 2013	<u>0</u>	<u>0</u>	<u>28,802</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 75,694</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	240 Section 18 Transit 13-14	241 Section 18 Transit 14-15	246 Transit Insurance Settlement
REVENUES			
Contributions	\$ 0	\$ 0	\$ 0
Rental	0	0	0
Federal Grants and Loans	736,692	332,763	0
State Grants	0	0	0
Program Fees and Contracts	1,582,319	448,559	0
Recoveries from Programs	0	0	0
Miscellaneous	0	0	19,305
Match Revenues	0	0	0
Gain on Investment	0	0	0
Interest and Dividends	721	30	164
Total Revenues	<u>2,319,732</u>	<u>781,352</u>	<u>19,469</u>
EXPENSES			
Salaries and Wages	1,232,283	378,851	0
Fringe Benefits	412,216	121,537	0
Indirect Costs	274,728	86,378	0
Stipends	0	0	0
Consultant/Contractual	10,909	2,895	0
Travel and Transportation	248,418	52,045	0
Space Cost	31,090	4,821	0
Telephone and Utilities	38,006	12,056	0
Rehabilitation/Renovation	0	0	0
Postage	719	236	0
Supplies	13,040	3,014	0
Food	0	0	0
Equipment and Facilities	10,241	2,770	0
Advertising/Promotion	4,059	2,996	0
Insurance	106,845	18,639	0
Printing and Publications	852	1,540	0
Repairs and Maintenance	73,609	18,774	0
Other	6,420	14	0
Training	0	532	0
Fees, Licenses and Dues	24,437	2,761	0
Direct Services	0	0	0
Match Expense	0	0	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	<u>2,487,872</u>	<u>709,859</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	(168,140)	71,493	19,469
Transfers In (Out)	(547,406)	547,406	0
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0
Equity Transfer In (Out)	0	0	0
Debt Forgiveness	0	0	0
Prior Period Adjustment	0	0	0
Net Assets and Equity, December 31, 2013	<u>715,546</u>	<u>0</u>	<u>107,097</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 0</u>	<u>\$ 618,899</u>	<u>\$ 126,566</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	LDCAA Total	KDC	Eliminations and Reclassifications	Consolidated Total
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	1,069,455	0	0	1,069,455
State Grants	0	0	0	0
Program Fees and Contracts	2,030,878	0	0	2,030,878
Recoveries from Programs	0	0	0	0
Miscellaneous	19,305	0	0	19,305
Match Revenues	0	0	0	0
Gain on Investment	0	0	0	0
Interest and Dividends	915	0	0	915
Total Revenues	<u>3,120,553</u>	<u>0</u>	<u>0</u>	<u>3,120,553</u>
EXPENSES				
Salaries and Wages	1,611,134	0	0	1,611,134
Fringe Benefits	533,753	0	0	533,753
Indirect Costs	361,106	0	0	361,106
Stipends	0	0	0	0
Consultant/Contractual	13,804	0	0	13,804
Travel and Transportation	300,463	0	0	300,463
Space Cost	35,911	0	0	35,911
Telephone and Utilities	50,062	0	0	50,062
Rehabilitation/Renovation	0	0	0	0
Postage	955	0	0	955
Supplies	16,054	0	0	16,054
Food	0	0	0	0
Equipment and Facilities	13,011	0	0	13,011
Advertising/Promotion	7,055	0	0	7,055
Insurance	125,484	0	0	125,484
Printing and Publications	2,392	0	0	2,392
Repairs and Maintenance	92,383	0	0	92,383
Other	6,434	0	0	6,434
Training	532	0	0	532
Fees, Licenses and Dues	27,198	0	0	27,198
Direct Services	0	0	0	0
Match Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>3,197,731</u>	<u>0</u>	<u>0</u>	<u>3,197,731</u>
Excess Revenues Over (Under) Expenses	(77,178)	0	0	(77,178)
Transfers In (Out)	0	0	(900)	(900)
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
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>822,643</u>	<u>0</u>	<u>900</u>	<u>823,543</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 745,465</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 745,465</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	150 SBA RLF	170 Intermediary Relending Program	270 Loan Fund 11296 EZ 05	281 CED Housing WX 11-14
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	0	0	19,000
State Grants	0	0	0	0
Program Fees and Contracts	370	590	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	2,105	0	0
Match Revenues	0	0	0	0
Gain on Investment	0	0	0	0
Interest and Dividends	4,773	12,508	271	105
Total Revenues	<u>5,143</u>	<u>15,203</u>	<u>271</u>	<u>19,105</u>
EXPENSES				
Salaries and Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Indirect Costs	0	0	0	0
Stipends	0	0	0	0
Consultant/Contractual	2	0	0	0
Travel and Transportation	0	0	0	0
Space Cost	0	0	0	0
Telephone and Utilities	0	0	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	0
Supplies	0	0	0	0
Food	0	0	0	0
Equipment and Facilities	0	0	0	0
Advertising/Promotion	0	0	0	0
Insurance	0	0	0	0
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	0	0	0
Other	0	0	0	0
Training	0	0	0	0
Fees, Licenses and Dues	(2)	0	0	0
Direct Services	0	0	0	0
Match Expense	0	0	0	0
Bad Debt Expense	1,370	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	1,206	2,045	0	0
Total Expenses	<u>2,576</u>	<u>2,045</u>	<u>0</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	2,567	13,158	271	19,105
Transfers In (Out)	0	0	0	(110)
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
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>36,569</u>	<u>129,984</u>	<u>176,725</u>	<u>110</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 39,136</u>	<u>\$ 143,142</u>	<u>\$ 176,996</u>	<u>\$ 19,105</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	290 RG/C State Parks	315 Loan Fund KEDDO Econ Dev	340 RBOG 13-14	370 FHLB Jobs	380 HUD Rural Innovations
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	21,445	0	78,550
State Grants	133,510	0	0	0	0
Program Fees and Contracts	133,116	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	32,170	0	35,121
Gain on Investment	0	0	0	0	0
Interest and Dividends	19	3,799	0	22	0
Total Revenues	<u>266,645</u>	<u>3,799</u>	<u>53,615</u>	<u>22</u>	<u>113,671</u>
EXPENSES					
Salaries and Wages	117,258	0	13,005	4,263	42,039
Fringe Benefits	36,111	0	4,780	1,567	15,291
Indirect Costs	26,305	0	2,921	0	9,443
Stipends	0	0	0	0	0
Consultant/Contractual	120	0	0	0	0
Travel and Transportation	2,533	0	0	0	125
Space Cost	0	0	0	0	2,365
Telephone and Utilities	46,200	0	0	0	504
Rehabilitation/Renovation	0	0	0	0	0
Postage	86	0	0	0	196
Supplies	2,927	0	449	4,466	5,177
Food	0	0	0	0	0
Equipment and Facilities	2,611	0	0	5,410	0
Advertising/Promotion	790	0	0	0	0
Insurance	1,746	0	0	0	0
Printing and Publications	40	0	0	0	0
Repairs and Maintenance	6,052	0	0	0	0
Other	924	0	0	0	0
Training	0	0	290	0	0
Fees, Licenses and Dues	5,677	0	0	0	0
Direct Services	0	0	0	0	0
Match Expense	0	0	32,170	0	35,121
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>249,380</u>	<u>0</u>	<u>53,615</u>	<u>15,706</u>	<u>110,261</u>
Excess Revenues Over (Under) Expenses	17,265	3,799	0	(15,684)	3,410
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
Equity Transfer In (Out)	0	0	0	0	0
Debt Forgiveness	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>(25,430)</u>	<u>132,653</u>	<u>0</u>	<u>21,448</u>	<u>(3,410)</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ (8,165)</u>	<u>\$ 136,452</u>	<u>\$ 0</u>	<u>\$ 5,764</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	450 Loan Fund KEDDO Econ Dev 04-05	470 13-14 SBA Tech. Asst.	471 14-15 SBA Tech. Assist.	480 Youth Build 11-14
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	8,207	4,639	45,503
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	2,425	5,355
Gain on Investment	0	0	0	0
Interest and Dividends	85	0	0	0
Total Revenues	85	8,207	7,064	50,858
EXPENSES				
Salaries and Wages	0	4,502	2,762	26,721
Fringe Benefits	0	1,745	1,032	9,179
Indirect Costs	0	991	628	5,878
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	0	969	217	82
Space Cost	0	0	0	3,019
Telephone and Utilities	0	0	0	573
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	0
Supplies	0	0	0	16
Food	0	0	0	0
Equipment and Facilities	0	0	0	0
Advertising/Promotion	0	0	0	0
Insurance	0	0	0	0
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	0	0	0
Other	0	0	0	0
Training	0	0	0	0
Fees, Licenses and Dues	0	0	0	0
Direct Services	0	0	0	0
Match Expense	0	0	2,425	5,355
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	0	8,207	7,064	50,823
Excess Revenues Over (Under) Expenses	85	0	0	35
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
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	55,640	0	0	(35)
NET ASSETS AND EQUITY, DECEMBER 31, 2014	\$ 55,725	\$ 0	\$ 0	\$ 0

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	Local Funds			
	850	860	925	932
	LD MCIC	LD Edu	Marina	Youth
	Misc Oper	Co-Op	Reserve	Build NonFed
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 502
Rental	10,200	0	0	0
Federal Grants and Loans	0	0	0	0
State Grants	0	0	0	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Gain on Investment	0	0	0	0
Interest and Dividends	0	0	74	7
Total Revenues	10,200	0	74	509
EXPENSES				
Salaries and Wages	0	0	0	8,715
Fringe Benefits	0	0	0	2,919
Indirect Costs	0	(1,632)	0	1,932
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	0	0	0	0
Space Cost	0	0	0	960
Telephone and Utilities	0	0	0	526
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	0
Supplies	0	0	0	0
Food	0	0	0	0
Equipment and Facilities	0	0	0	0
Advertising/Promotion	0	0	0	0
Insurance	1,923	0	0	0
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	0	0	0
Other	0	0	0	0
Training	0	0	0	0
Fees, Licenses and Dues	0	0	0	0
Direct Services	0	0	0	0
Match Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	1,923	(1,632)	0	15,052
Excess Revenues Over (Under) Expenses	8,277	1,632	74	(14,543)
Transfers In (Out)	0	183,032	0	5,479
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
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	(155,931)	(184,664)	48,366	9,064
NET ASSETS AND EQUITY, DECEMBER 31, 2014	\$ (147,654)	\$ 0	\$ 48,440	\$ 0

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	Local Funds			
	945 Kiamichi Park Mowing	948 Prime NonFed	950 HLSP Marina	955 Pushmataha Co. BIC NonFed
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	403,300	0
Federal Grants and Loans	0	0	0	0
State Grants	0	0	0	0
Program Fees and Contracts	0	0	42,009	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Gain on Investment	0	0	0	0
Interest and Dividends	196	12	1,503	23
Total Revenues	<u>196</u>	<u>12</u>	<u>446,812</u>	<u>23</u>
EXPENSES				
Salaries and Wages	9,811	0	113,603	4,871
Fringe Benefits	3,406	0	39,335	1,754
Indirect Costs	2,201	940	25,468	1,089
Stipends	0	0	0	0
Consultant/Contractual	0	0	40,574	0
Travel and Transportation	1,265	0	12,837	1,535
Space Cost	0	0	0	0
Telephone and Utilities	0	0	45,636	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	1	0
Supplies	227	0	14,719	0
Food	0	0	0	0
Equipment and Facilities	0	0	2,680	0
Advertising/Promotion	0	0	2,136	0
Insurance	210	0	52,061	0
Printing and Publications	0	0	84	0
Repairs and Maintenance	5,753	0	24,003	0
Other	0	0	17,857	0
Training	0	0	0	0
Fees, Licenses and Dues	7	0	15,549	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>22,880</u>	<u>940</u>	<u>406,543</u>	<u>9,249</u>
Excess Revenues Over (Under) Expenses	(22,684)	(928)	40,269	(9,226)
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
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>138,521</u>	<u>8,222</u>	<u>992,856</u>	<u>20,909</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 115,837</u>	<u>\$ 7,294</u>	<u>\$ 1,033,125</u>	<u>\$ 11,683</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	LDCAA Total	KDC	Eliminations and Reclassifications	Consolidated Total
REVENUES				
Contributions	\$ 502	\$ 0	\$ 0	\$ 502
Rental	413,500	0	0	413,500
Federal Grants and Loans	177,344	0	0	177,344
State Grants	133,510	0	0	133,510
Program Fees and Contracts	176,085	0	0	176,085
Recoveries from Programs	0	0	0	0
Miscellaneous	2,105	0	0	2,105
Match Revenues	75,071	0	0	75,071
Gain on Investment	0	0	0	0
Interest and Dividends	23,397	0	0	23,397
Total Revenues	<u>1,001,514</u>	<u>0</u>	<u>0</u>	<u>1,001,514</u>
EXPENSES				
Salaries and Wages	347,550	0	0	347,550
Fringe Benefits	117,119	0	0	117,119
Indirect Costs	76,164	0	0	76,164
Stipends	0	0	0	0
Consultant/Contractual	40,696	0	0	40,696
Travel and Transportation	19,563	0	0	19,563
Space Cost	6,344	0	0	6,344
Telephone and Utilities	93,439	0	0	93,439
Rehabilitation/Renovation	0	0	0	0
Postage	283	0	0	283
Supplies	27,981	0	0	27,981
Food	0	0	0	0
Equipment and Facilities	10,701	0	0	10,701
Advertising/Promotion	2,926	0	0	2,926
Insurance	55,940	0	0	55,940
Printing and Publications	124	0	0	124
Repairs and Maintenance	35,808	0	0	35,808
Other	18,781	0	0	18,781
Training	290	0	0	290
Fees, Licenses and Dues	21,231	0	0	21,231
Direct Services	0	0	0	0
Match Expense	75,071	0	0	75,071
Bad Debt Expense	1,370	0	0	1,370
Depreciation and Amortization	0	0	0	0
Interest	3,251	0	0	3,251
Total Expenses	<u>954,632</u>	<u>0</u>	<u>0</u>	<u>954,632</u>
Excess Revenues Over (Under) Expenses	46,882	0	0	46,882
Transfers In (Out)	188,401	0	0	188,401
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
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>1,401,597</u>	<u>0</u>	<u>0</u>	<u>1,401,597</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 1,636,880</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,636,880</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	100 14 Indirect Cost	102 13 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	1,474,337	0	0
Miscellaneous	172	0	1,250
Match Revenues	0	0	0
Gain on Investment	0	0	(19,161)
Interest and Dividends	116	0	1,587
Total Revenues	<u>1,474,625</u>	<u>0</u>	<u>(16,324)</u>
EXPENSES			
Salaries and Wages	962,185	0	25,336
Fringe Benefits	323,272	0	2,412
Indirect Costs	0	0	121
Stipends	0	0	0
Consultant/Contractual	81,761	0	14,766
Travel and Transportation	60,826	0	1,178
Space Cost	33,396	0	1,000
Telephone and Utilities	8,418	0	964
Rehabilitation/Renovation	0	0	0
Postage	6,554	0	22
Supplies	11,061	0	928
Food	0	0	5,531
Equipment and Facilities	21,067	0	0
Advertising/Promotion	1,977	0	672
Insurance	20,571	0	3
Printing and Publications	819	0	0
Repairs and Maintenance	0	0	0
Other	0	0	13,809
Training	3,861	0	0
Fees, Licenses and Dues	1,474	0	1,965
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	1,897
Total Expenses	<u>1,537,242</u>	<u>0</u>	<u>70,604</u>
Excess Revenues Over (Under) Expenses	(62,617)	0	(86,928)
Transfers In (Out)	76,276	(76,276)	16,968
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0
Gain on Transfer of Assets in Payment of Debt	0	0	0
Debt Forgiveness	0	0	0
Prior Period Adjustment	0	0	0
Net Assets and Equity, December 31, 2013	<u>0</u>	<u>76,276</u>	<u>1,185,589</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 13,659</u>	<u>\$ 0</u>	<u>\$ 1,115,629</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	905 Plant Fund	999 Fringe Benefit Pool	LDCAA Total
REVENUES			
Contributions	\$ 0	\$ 0	\$ 0
Rental	0	0	0
Federal Grants and Loans	0	0	0
State Grants	0	0	0
Program Fees and Contracts	0	0	0
Recoveries from Programs	0	1,765,786	3,240,123
Miscellaneous	0	0	1,422
Match Revenues	0	0	0
Gain on Investment	0	0	(19,161)
Interest and Dividends	0	832	2,535
Total Revenues	<u>0</u>	<u>1,766,618</u>	<u>3,224,919</u>
EXPENSES			
Salaries and Wages	0	50,210	1,037,731
Fringe Benefits	0	16,991	342,675
Indirect Costs	0	8,237	8,358
Stipends	0	0	0
Consultant/Contractual	0	0	96,527
Travel and Transportation	0	0	62,004
Space Cost	0	0	34,396
Telephone and Utilities	0	0	9,382
Rehabilitation/Renovation	0	0	0
Postage	0	0	6,576
Supplies	0	0	11,989
Food	0	0	5,531
Equipment and Facilities	0	0	21,067
Advertising/Promotion	0	0	2,649
Insurance	0	1,486,148	1,506,722
Printing and Publications	0	0	819
Repairs and Maintenance	0	0	0
Other	0	215,749	229,558
Training	0	0	3,861
Fees, Licenses and Dues	0	0	3,439
Direct Services	0	0	0
Match Expense	0	0	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	641,455	0	641,455
Interest	0	0	1,897
Total Expenses	<u>641,455</u>	<u>1,777,335</u>	<u>4,026,636</u>
Excess Revenues Over (Under) Expenses	(641,455)	(10,717)	(801,717)
Transfers In (Out)	306,932	0	323,900
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	(15,071)	0	(15,071)
Gain on Transfer of Assets in Payment of Debt	0	0	0
Debt Forgiveness	0	0	0
Prior Period Adjustment	0	0	0
Net Assets and Equity, December 31, 2013	<u>6,397,107</u>	<u>111,646</u>	<u>7,770,618</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 6,047,513</u>	<u>\$ 100,929</u>	<u>\$ 7,277,730</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	KDC	Eliminations and Reclassifications	Consolidated Total
REVENUES			
Contributions	\$ 0	\$ 0	\$ 0
Rental	0	0	0
Federal Grants and Loans	0	0	0
State Grants	0	0	0
Program Fees and Contracts	0	0	0
Recoveries from Programs	0	0	3,240,123
Miscellaneous	0	0	1,422
Match Revenues	0	0	0
Gain on Investment	0	19,161	0
Interest and Dividends	0	0	2,535
Total Revenues	<u>0</u>	<u>19,161</u>	<u>3,244,080</u>
EXPENSES			
Salaries and Wages	0	0	1,037,731
Fringe Benefits	0	0	342,675
Indirect Costs	0	0	8,358
Stipends	0	0	0
Consultant/Contractual	17,003	0	113,530
Travel and Transportation	0	0	62,004
Space Cost	0	0	34,396
Telephone and Utilities	(17)	0	9,365
Rehabilitation/Renovation	0	0	0
Postage	0	0	6,576
Supplies	69	0	12,058
Food	0	0	5,531
Equipment and Facilities	0	0	21,067
Advertising/Promotion	0	0	2,649
Insurance	2,014	0	1,508,736
Printing and Publications	0	0	819
Repairs and Maintenance	0	0	0
Other	92	0	229,650
Training	0	0	3,861
Fees, Licenses and Dues	0	0	3,439
Direct Services	0	0	0
Match Expense	0	0	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	641,455
Interest	0	0	1,897
Total Expenses	<u>19,161</u>	<u>0</u>	<u>4,045,797</u>
Excess Revenues Over (Under) Expenses	(19,161)	19,161	(801,717)
Transfers In (Out)	0	900	324,800
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	(15,071)
Equity Transfer In (Out)	(104,622)	104,622	0
Debt Forgiveness	0	0	0
Prior Period Adjustment	0	0	0
Net Assets and Equity, December 31, 2013	<u>123,783</u>	<u>(124,683)</u>	<u>7,769,718</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,277,730</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

December 31, 2014

	Unrestricted		Eliminations and Reclassifications	Total Unrestricted
	LDCAA	KDC		
ASSETS				
Current Assets				
Cash	\$ 5,426,420	\$ 0	\$ 0	\$ 5,426,420
Due From Grantors	6,860	0	0	6,860
Other Receivables	44,807	0	0	44,807
Notes Receivable, Current, Net	0	0	0	0
Due From (To) Other Funds	40,000	0	0	40,000
Prepaid Expenses	0	0	0	0
Total Current Assets	5,518,087	0	0	5,518,087
Non-Current Assets				
Notes Receivable, Net	0	0	0	0
Investment	0	0	0	0
Property Held For Sale	440,016	0	0	440,016
Property and Equipment	12,919,547	0	0	12,919,547
Less: Accumulated Depreciation	(6,872,034)	0	0	(6,872,034)
Total Non-Current Assets	6,487,529	0	0	6,487,529
TOTAL ASSETS	\$ 12,005,616	\$ 0	\$ 0	\$ 12,005,616
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts Payable	\$ 101,043	\$ 0	\$ 0	\$ 101,043
Accrued Expenses	423,887	0	0	423,887
Deposits Subject to Refund	24,150	0	0	24,150
Insurance and Taxes Payable	0	0	0	0
Escrow Payables	0	0	0	0
Deferred Revenue	0	0	0	0
Notes Payable - Current Portion	0	0	0	0
Total Current Liabilities	549,080	0	0	549,080
Long-Term Liabilities				
Other Payable	0	0	0	0
Notes Payable	1,720,132	0	0	1,720,132
Less: Current Portion Notes Payable	0	0	0	0
Total Long-Term Liabilities	1,720,132	0	0	1,720,132
Total Liabilities	2,269,212	0	0	2,269,212
Net Assets and Equity				
Retained Earnings	0	0	0	0
Capital Stock	0	0	0	0
Paid in Capital	0	0	0	0
Unrestricted Net Assets	9,736,404	0	0	9,736,404
Temporarily Restricted Net Assets	0	0	0	0
Permanently Restricted Net Assets	0	0	0	0
Total Net Assets and Equity	9,736,404	0	0	9,736,404
TOTAL LIABILITIES AND NET ASSETS	\$ 12,005,616	\$ 0	\$ 0	\$ 12,005,616

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

December 31, 2014

	Temporarily Restricted	Eliminations and Reclassifications	Total Temporarily Restricted
<u>ASSETS</u>			
Current Assets			
Cash	\$ 1,359,741	\$ 0	\$ 1,359,741
Due From Grantors	1,056,354	0	1,056,354
Other Receivables	332,962	0	332,962
Notes Receivable, Current, Net	64,037	0	64,037
Due From (To) Other Funds	(40,000)	0	(40,000)
Prepaid Expenses	0	0	0
Total Current Assets	<u>2,773,094</u>	<u>0</u>	<u>2,773,094</u>
Non-Current Assets			
Notes Receivable, Net	331,686	0	331,686
Investment	0	0	0
Property Held For Sale	214,934	0	214,934
Property and Equipment	0	0	0
Less: Accumulated Depreciation	0	0	0
Total Non-Current Assets	<u>546,620</u>	<u>0</u>	<u>546,620</u>
TOTAL ASSETS	<u>\$ 3,319,714</u>	<u>\$ 0</u>	<u>\$ 3,319,714</u>
<u>LIABILITIES AND NET ASSETS</u>			
Current Liabilities			
Accounts Payable	\$ 167,142	\$ 0	\$ 167,142
Accrued Expenses	0	0	0
Deposits Subject to Refund	0	0	0
Insurance and Taxes Payable	0	0	0
Escrow Payables	1,051	0	1,051
Deferred Revenue	0	0	0
Notes Payable - Current Portion	31,096	0	31,096
Total Current Liabilities	<u>199,289</u>	<u>0</u>	<u>199,289</u>
Long-Term Liabilities			
Other Payable	0	0	0
Notes Payable	291,718	0	291,718
Less: Current Portion Notes Payable	(31,096)	0	(31,096)
Total Long-Term Liabilities	<u>260,622</u>	<u>0</u>	<u>260,622</u>
Total Liabilities	<u>459,911</u>	<u>0</u>	<u>459,911</u>
Net Assets and Equity			
Retained Earnings	0	0	0
Capital Stock	0	0	0
Paid in Capital	0	0	0
Unrestricted Net Assets	0	0	0
Temporarily Restricted Net Assets	2,859,803	0	2,859,803
Permanently Restricted Net Assets	0	0	0
Total Net Assets and Equity	<u>2,859,803</u>	<u>0</u>	<u>2,859,803</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 3,319,714</u>	<u>\$ 0</u>	<u>\$ 3,319,714</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

December 31, 2014

	Permanently Restricted	Total
<u>ASSETS</u>		
Current Assets		
Cash	\$ 125,865	\$ 6,912,026
Due From Grantors	0	1,063,214
Other Receivables	0	377,769
Notes Receivable, Current, Net	8,752	72,789
Due From (To) Other Funds	0	0
Prepaid Expenses	0	0
Total Current Assets	<u>134,617</u>	<u>8,425,798</u>
Non-Current Assets		
Notes Receivable, Net	2,142,168	2,473,854
Investment	0	0
Property Held For Sale	135,687	790,637
Property and Equipment	0	12,919,547
Less: Accumulated Depreciation	0	(6,872,034)
Total Non-Current Assets	<u>2,277,855</u>	<u>9,312,004</u>
 TOTAL ASSETS	 <u>\$ 2,412,472</u>	 <u>\$ 17,737,802</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities		
Accounts Payable	\$ 0	\$ 268,185
Accrued Expenses	0	423,887
Deposits Subject to Refund	0	24,150
Insurance and Taxes Payable	0	0
Escrow Payables	0	1,051
Deferred Revenue	0	0
Notes Payable - Current Portion	0	31,096
Total Current Liabilities	<u>0</u>	<u>748,369</u>
Long-Term Liabilities		
Other Payable	0	0
Notes Payable	0	2,011,850
Less: Current Portion Notes Payable	0	(31,096)
Total Long-Term Liabilities	<u>0</u>	<u>1,980,754</u>
Total Liabilities	<u>0</u>	<u>2,729,123</u>
Net Assets and Equity		
Retained Earnings	0	0
Capital Stock	0	0
Paid in Capital	0	0
Unrestricted Net Assets	0	9,736,404
Temporarily Restricted Net Assets	0	2,859,803
Permanently Restricted Net Assets	2,412,472	2,412,472
Total Net Assets and Equity	<u>2,412,472</u>	<u>15,008,679</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 2,412,472</u>	 <u>\$ 17,737,802</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

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	\$	15,008,679	
Less Unacceptable Assets		<u>0</u>	
Adjusted Net Worth for HUD Requirement Purposes	\$	<u>15,008,679</u>	
Adjusted Net Worth ABOVE Amount Required	\$	<u>14,958,679</u>	
Adjusted Net Worth BELOW Amount Required	\$	<u>0</u>	

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

SCHEDULE OF IN-KIND
HEAD START AND EARLY HEAD START
Contract No.: 06CH7099/01

For the Period December 1, 2013 thru November 30, 2014

	220 <u>Head Start</u>	320 Early <u>Head Start</u>	<u>Total</u>
<u>REVENUES</u>			
In-Kind	\$ 1,170,282	\$ 143,075	\$ 1,313,357
 TOTAL REVENUES	 \$ 1,170,282	 \$ 143,075	 \$ 1,313,357
<u>EXPENSES</u>			
In Center Salaries	\$ 40,576	\$ 96,618	\$ 137,194
Out of Center Salaries	0	0	0
Public School Wages	0	0	0
In Center Fringe	6,989	28,363	35,352
Out of Center Fringe	0	0	0
Public School Fringe	0	0	0
Contractual	0	0	0
Pupil Transportation	896,700	0	896,700
Professional Services	29,204	1,467	30,671
Local Travel	0	0	0
Out of Area Travel	0	0	0
Space Cost/Rent	177,197	16,627	193,824
Classroom Supplies	0	0	0
Office/Other Supplies	0	0	0
Maintenance and Repairs	0	0	0
Printing/Copying/Books/Periodicals	0	0	0
Training	0	0	0
Telephone/Utilities	19,616	0	19,616
Transition Activities	0	0	0
Family Activities	0	0	0
 TOTAL EXPENSES	 \$ 1,170,282	 \$ 143,075	 \$ 1,313,357

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. - PARENT COMPANY ONLY
(Non-GAAP Presentation)

For the Year Ended December 31, 2014

	Head Start and Child Care	Community Services	Food Programs	Housing
REVENUES				
Contributions	\$ 12,425	\$ 40,495	\$ 0	\$ 4,410
Rental	0	13,787	0	508,943
Federal Grants and Loans	3,639,934	2,428,696	1,704,283	2,539,974
State Grants	361,834	38,358	0	14,844
Program Fees and Contracts	596,277	128,126	144,020	186,205
Recoveries from Programs	0	0	0	0
Miscellaneous	0	2,396	0	243
Match Revenues	1,653,193	260,168	0	0
Gain on Investment	0	0	0	0
Interest and Dividends	655	267	20	32,655
Total Revenues	<u>6,264,318</u>	<u>2,912,293</u>	<u>1,848,323</u>	<u>3,287,274</u>
EXPENSES				
Salaries and Wages	2,097,648	943,639	220,164	1,252,227
Fringe Benefits	675,973	311,845	72,482	396,037
Indirect Costs	471,583	210,514	49,417	281,523
Stipends	42,896	87,507	0	0
Consultant/Contractual	32,410	530,041	0	51,430
Travel and Transportation	86,851	124,031	31,888	331,970
Space Cost	306,939	30,296	3,744	48,813
Telephone and Utilities	99,807	39,762	1,770	125,824
Rehabilitation/Renovation	0	0	0	0
Postage	1,912	1,382	724	4,172
Supplies	206,531	121,101	13,105	76,831
Food	20,477	892	1,472,535	0
Equipment and Facilities	187,491	5,324	0	104,161
Advertising/Promotion	329	20,758	0	23,130
Insurance	38,853	3,263	0	51,453
Printing and Publications	17,107	4,056	1,175	4,293
Repairs and Maintenance	5,037	9,022	2,418	182,855
Other	264,547	106,594	1,800	77,126
Training	684	103,329	0	13,152
Fees, Licenses and Dues	24,292	18,119	218	19,326
Direct Services	0	5,807	0	0
Match Expense	1,653,193	260,168	0	0
Bad Debt Expense	(615)	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>6,233,945</u>	<u>2,937,450</u>	<u>1,871,440</u>	<u>3,044,323</u>
Excess Revenues Over (Under) Expenses	30,373	(25,157)	(23,117)	242,951
Transfers In (Out)	(225,238)	0	0	(287,063)
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	183,630	0	0	70,678
Gain (Loss) on Disposition of Assets	0	0	0	0
Equity Transfer In (Out)	0	0	0	0
Debt Forgiveness	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets and Equity, December 31, 2013	<u>434,051</u>	<u>147,387</u>	<u>113,526</u>	<u>4,610,889</u>
NET ASSETS AND EQUITY DECEMBER 31, 2014	<u>\$ 422,816</u>	<u>\$ 122,230</u>	<u>\$ 90,409</u>	<u>\$ 4,637,455</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. - PARENT COMPANY ONLY
(Non-GAAP Presentation)

For the Year Ended December 31, 2014

	Emergency Food and Shelter	Senior Volunteer Program	Transportation
REVENUES			
Contributions	\$ 0	\$ 51,880	\$ 0
Rental	0	0	0
Federal Grants and Loans	8,582	56,210	1,069,455
State Grants	0	34,215	0
Program Fees and Contracts	0	27,346	2,030,878
Recoveries from Programs	0	0	0
Miscellaneous	0	0	19,305
Match Revenues	0	39,029	0
Gain on Investment	0	0	0
Interest and Dividends	0	81	915
Total Revenues	8,582	208,761	3,120,553
EXPENSES			
Salaries and Wages	0	57,210	1,611,134
Fringe Benefits	0	15,952	533,753
Indirect Costs	0	12,828	361,106
Stipends	0	0	0
Consultant/Contractual	0	0	13,804
Travel and Transportation	0	9,440	300,463
Space Cost	0	3,669	35,911
Telephone and Utilities	0	2,075	50,062
Rehabilitation/Renovation	0	0	0
Postage	0	711	955
Supplies	0	2,810	16,054
Food	0	11,307	0
Equipment and Facilities	0	0	13,011
Advertising/Promotion	0	0	7,055
Insurance	0	1,387	125,484
Printing and Publications	0	443	2,392
Repairs and Maintenance	0	0	92,383
Other	172	4,794	6,434
Training	0	0	532
Fees, Licenses and Dues	0	214	27,198
Direct Services	8,410	0	0
Match Expense	0	39,029	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	8,582	161,869	3,197,731
Excess Revenues Over (Under) Expenses	0	46,892	(77,178)
Transfers In (Out)	0	0	0
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0
Gain on Transfer of Assets in Payment of Debt	0	0	0
Debt Forgiveness	0	0	0
Prior Period Adjustment	0	0	0
Net Assets and Equity, December 31, 2013	0	28,802	822,643
NET ASSETS AND EQUITY DECEMBER 31, 2014	\$ 0	\$ 75,694	\$ 745,465

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. - PARENT COMPANY ONLY
(Non-GAAP Presentation)

For the Year Ended December 31, 2014

<u>REVENUES</u>	Economic Development	General Operating	Total
Contributions	\$ 502	\$ 0	\$ 109,712
Rental	413,500	0	936,230
Federal Grants and Loans	177,344	0	11,624,478
State Grants	133,510	0	582,761
Program Fees and Contracts	176,085	0	3,288,937
Recoveries from Programs	0	3,240,123	3,240,123
Miscellaneous	2,105	1,422	25,471
Match Revenues	75,071	0	2,027,461
Gain on Investment	0	(19,161)	(19,161)
Interest and Dividends	23,397	2,535	60,525
Total Revenues	<u>1,001,514</u>	<u>3,224,919</u>	<u>21,876,537</u>
<u>EXPENSES</u>			
Salaries and Wages	347,550	1,037,731	7,567,303
Fringe Benefits	117,119	342,675	2,465,836
Indirect Costs	76,164	8,358	1,471,493
Stipends	0	0	130,403
Consultant/Contractual	40,696	96,527	764,908
Travel and Transportation	19,563	62,004	966,210
Space Cost	6,344	34,396	470,112
Telephone and Utilities	93,439	9,382	422,121
Rehabilitation/Renovation	0	0	0
Postage	283	6,576	16,715
Supplies	27,981	11,989	476,402
Food	0	5,531	1,510,742
Equipment and Facilities	10,701	21,067	341,755
Advertising/Promotion	2,926	2,649	56,847
Insurance	55,940	1,506,722	1,783,102
Printing and Publications	124	819	30,409
Repairs and Maintenance	35,808	0	327,523
Other	18,781	229,558	709,806
Training	290	3,861	121,848
Fees, Licenses and Dues	21,231	3,439	114,037
Direct Services	0	0	14,217
Match Expense	75,071	0	2,027,461
Bad Debt Expense	1,370	0	755
Depreciation and Amortization	0	641,455	641,455
Interest	3,251	1,897	5,148
Total Expenses	<u>954,632</u>	<u>4,026,636</u>	<u>22,436,608</u>
Excess Revenues Over (Under) Expenses	46,882	(801,717)	(560,071)
Transfers In (Out)	188,401	323,900	0
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	0	0	254,308
Gain (Loss) on Disposition of Assets	0	(15,071)	(15,071)
Gain on Transfer of Assets in Payment of Debt	0	0	0
Debt Forgiveness	0	0	0
Prior Period Adjustment	0	0	0
Net Assets and Equity, December 31, 2013	<u>1,401,597</u>	<u>7,770,618</u>	<u>15,329,513</u>
NET ASSETS AND EQUITY DECEMBER 31, 2014	<u>\$ 1,636,880</u>	<u>\$ 7,277,730</u>	<u>\$ 15,008,679</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
KIAMICHI DEVELOPMENT COMPANY - WHOLLY OWNED SUBSIDIARY
(Non-GAAP Presentation)

For the Year Ended December 31, 2014

	<u>Administration</u>	<u>Total</u>
<u>REVENUES</u>		
Contributions	\$ 0	\$ 0
Rental	0	0
Federal Grants and Loans	0	0
State Grants	0	0
Program Fees and Contracts	0	0
Recoveries from Programs	0	0
Miscellaneous	0	0
Match Revenues	0	0
Gain on Investment	0	0
Interest and Dividends	0	0
Total Revenues	<u>0</u>	<u>0</u>
<u>EXPENSES</u>		
Salaries and Wages	0	0
Fringe Benefits	0	0
Indirect Costs	0	0
Consultant/Contractual	17,003	17,003
Travel and Transportation	0	0
Space Cost	0	0
Telephone and Utilities	(17)	(17)
Rehabilitation/Renovation	0	0
Postage	0	0
Supplies	69	69
Food	0	0
Equipment and Facilities	0	0
Advertising/Promotion	0	0
Insurance	2,014	2,014
Printing and Publications	0	0
Repairs and Maintenance	0	0
Other	92	92
Training	0	0
Fees, Licenses and Dues	0	0
Direct Services	0	0
Match Expense	0	0
Bad Debt Expense	0	0
Depreciation and Amortization	0	0
Interest	0	0
Total Expenses	<u>19,161</u>	<u>19,161</u>
Excess Revenues Over (Under) Expenses	(19,161)	(19,161)
Transfers In (Out)	0	0
Returned to Grantor	0	0
Amount Provided by Grantor	0	0
Capitalized Notes Receivable	0	0
Capitalized Fixed Assets	0	0
Gain (Loss) on Asset Disposition	0	0
Equity Transfer In (Out)	(104,622)	(104,622)
Debt Forgiveness	0	0
Prior Period Adjustment	0	0
Net Assets and Equity, December 31, 2013	<u>123,783</u>	<u>123,783</u>
NET ASSETS AND EQUITY, DECEMBER 31, 2014	<u>\$ 0</u>	<u>\$ 0</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORHOOD REINVESTMENT CORPORATION FUNDS

December 31, 2014

	700 NWA Housing Counseling	701 NWA Housing Counseling	710 NWA Tax Prep 12-14	770 NWA 14 Expendable Grant
<u>ASSETS</u>				
Current Assets				
Cash	\$ 0	\$ (4,824)	\$ 0	\$ 407,756
Due From Grantors	0	4,824	0	0
Notes Receivable, Current, Net	0	0	0	0
Due From Other Funds	0	0	0	0
Prepaid Expenses	0	0	0	0
Total Current Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>407,756</u>
Non-Current Assets				
Notes Receivable, Net	0	0	0	0
Investment	0	0	0	0
Property Held For Sale	0	0	0	0
Property and Equipment	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0
Total Non-Current Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 407,756</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 1,155
Accrued Expenses	0	0	0	0
Deposits Subject to Refund	0	0	0	0
Due To Other Funds	0	0	0	0
Notes Payable - Current Portion	0	0	0	0
Total Current Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,155</u>
Long-Term Liabilities				
Other Payable	0	0	0	0
Notes Payable	0	0	0	0
Less: Current Portion Notes Payable	0	0	0	0
Total Long-Term Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,155</u>
Net Assets				
Unrestricted	0	0	0	406,601
Temporarily Restricted	0	0	0	0
Permanently Restricted	0	0	0	0
Total Net Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>406,601</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 407,756</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORHOOD REINVESTMENT CORPORATION FUNDS

December 31, 2014

	771 NWA 13 Expendable Grant	780 NWA Capital Fund	782 NWA Housing Loans Reserve	790 NWA Drug Free Community	Total
<u>ASSETS</u>					
Current Assets					
Cash	\$ 0	\$ 258,219	\$ 52,976	\$ 11,979	\$ 726,106
Due From Grantors	0	0	0	0	4,824
Notes Receivable, Current, Net	0	8,752	0	0	8,752
Due From Other Funds	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0
Total Current Assets	<u>0</u>	<u>266,971</u>	<u>52,976</u>	<u>11,979</u>	<u>739,682</u>
Non-Current Assets					
Notes Receivable, Net	0	2,142,168	0	0	2,142,168
Investment	0	0	0	0	0
Property Held For Sale	0	135,687	0	0	135,687
Property and Equipment	0	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0	0
Total Non-Current Assets	<u>0</u>	<u>2,277,855</u>	<u>0</u>	<u>0</u>	<u>2,277,855</u>
TOTAL ASSETS	<u>\$ 0</u>	<u>\$ 2,544,826</u>	<u>\$ 52,976</u>	<u>\$ 11,979</u>	<u>\$ 3,017,537</u>
<u>LIABILITIES AND NET ASSETS</u>					
Current Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,155
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>1,155</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>1,155</u>
Net Assets					
Unrestricted	0	132,354	52,976	11,979	603,910
Temporarily Restricted	0	0	0	0	0
Permanently Restricted	0	2,412,472	0	0	2,412,472
Total Net Assets	<u>0</u>	<u>2,544,826</u>	<u>52,976</u>	<u>11,979</u>	<u>3,016,382</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 0</u>	<u>\$ 2,544,826</u>	<u>\$ 52,976</u>	<u>\$ 11,979</u>	<u>\$ 3,017,537</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
NEIGHBORHOOD REINVESTMENT CORPORATION FUNDS

For the Year Ended December 31, 2014

	700 NWA Housing Counseling	701 NWA Housing Counseling	710 NWA Tax Prep 12-14	770 NWA 14 Expendable Grant
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	1,501	17,932	0	128,500
State Grants	0	0	0	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Gain on Investment	0	0	0	0
Interest and Dividends	0	2	5	440
Total Revenues	<u>1,501</u>	<u>17,934</u>	<u>5</u>	<u>128,940</u>
EXPENSES				
Salaries and Wages	652	11,419	9,024	38,320
Fringe Benefits	230	3,944	3,050	12,618
Indirect Costs	143	2,569	1,988	8,698
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	463
Travel and Transportation	476	0	286	35,660
Space Cost	0	0	0	10,734
Telephone and Utilities	0	0	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	420
Supplies	0	0	0	4,599
Food	0	0	0	0
Equipment and Facilities	0	0	0	67
Advertising/Promotion	0	0	0	4,496
Insurance	0	0	0	0
Printing and Publications	0	0	0	2,536
Repairs and Maintenance	0	0	0	103
Other	0	0	0	3,325
Training	0	0	0	751
Fees, Licenses and Dues	0	0	0	1,406
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>1,501</u>	<u>17,932</u>	<u>14,348</u>	<u>124,196</u>
Excess Revenues Over (Under) Expenses	0	2	(14,343)	4,744
Transfers In (Out)	0	(2)	0	401,857
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
Gain on Transfer of Assets in Payment of Debt	0	0	0	0
Debt Forgiveness	0	0	0	0
Residual Expenses - Sale Home Health Business	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2013	<u>0</u>	<u>0</u>	<u>14,343</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2014	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>406,601</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
NEIGHBORHOOD REINVESTMENT CORPORATION FUNDS

For the Year Ended December 31, 2014

	771 NWA 13 Expendable Grant	780 NWA Capital Fund	782 NWA Hsg Loans Reserve	790 NWA Drug Free Community	Total
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	82,000	0	12,700	242,633
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	243	0	0	243
Match Revenues	0	0	0	0	0
Gain on Investment	0	0	0	0	0
Interest and Dividends	242	26,025	81	6	26,801
Total Revenues	<u>242</u>	<u>108,268</u>	<u>81</u>	<u>12,706</u>	<u>250,242</u>
EXPENSES					
Salaries and Wages	17,064	0	0	0	76,479
Fringe Benefits	4,637	0	0	0	24,479
Indirect Costs	3,754	0	0	0	17,152
Stipends	0	0	0	0	0
Consultant/Contractual	341	0	0	0	804
Travel and Transportation	6,790	0	0	0	43,212
Space Cost	4,151	0	0	0	14,885
Telephone and Utilities	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Office Supplies and Postage	32	0	0	0	452
Supplies	1,335	0	0	0	5,934
Food	0	0	0	202	202
Equipment and Facilities	242	0	0	0	309
Advertising/Promotion	697	0	0	525	5,718
Insurance	0	0	0	0	0
Printing and Publications	336	0	0	0	2,872
Repairs and Maintenance	0	0	0	0	103
Other	0	0	0	0	3,325
Training	0	0	0	0	751
Fees, Licenses and Dues	102	0	0	0	1,508
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>39,481</u>	<u>0</u>	<u>0</u>	<u>727</u>	<u>178,752</u>
Excess Revenues Over (Under) Expenses	(39,239)	108,268	81	11,979	71,490
Transfers In (Out)	(401,857)	(338)	0	0	(340)
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
Gain on Transfer of Assets in Payment of Debt	0	0	0	0	0
Debt Forgiveness	0	0	0	0	0
Residual Expenses - Sale Home Health Business	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2013	<u>441,096</u>	<u>2,436,896</u>	<u>52,895</u>	<u>0</u>	<u>2,945,230</u>
NET ASSETS, DECEMBER 31, 2014	\$ <u>0</u>	\$ <u>2,544,826</u>	\$ <u>52,976</u>	\$ <u>11,979</u>	\$ <u>3,016,382</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
LITTLE DIXIE RENTAL APARTMENTS

December 31, 2014

	935 Terry Hill Apts Reserve	937 LD Apts Reserve	936 Rental Apartments	Total
<u>ASSETS</u>				
Current Assets				
Cash	\$ 73,570	\$ 34,612	\$ 804,003	\$ 912,185
Due From Grantors	0	0	0	0
Other Receivables	0	0	0	0
Notes Receivable, Current, Net	0	0	0	0
Due From Other Funds	0	0	0	0
Prepaid Expenses	0	0	0	0
Total Current Assets	<u>73,570</u>	<u>34,612</u>	<u>804,003</u>	<u>912,185</u>
Non-Current Assets				
Notes Receivable, Net	0	0	0	0
Investment	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>\$ 73,570</u>	<u>\$ 34,612</u>	<u>\$ 804,003</u>	<u>\$ 912,185</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts Payable	\$ 0	\$ 0	\$ 7,125	\$ 7,125
Accrued Expenses	0	0	0	0
Deposits Subject to Refund	0	0	24,150	24,150
Escrow Payables	0	0	0	0
Deferred Revenue	0	0	0	0
Due To Other Funds	0	0	75,000	75,000
Notes Payable - Current Portion	0	0	0	0
Total Current Liabilities	<u>0</u>	<u>0</u>	<u>106,275</u>	<u>106,275</u>
Long-Term Liabilities				
Other Payable	0	0	0	0
Notes Payable	0	0	1,130,521	1,130,521
Less: Current Portion Notes Payable	0	0	0	0
Total Long-Term Liabilities	<u>0</u>	<u>0</u>	<u>1,130,521</u>	<u>1,130,521</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>1,236,796</u>	<u>1,236,796</u>
Net Assets				
Unrestricted	73,570	34,612	(432,793)	(324,611)
Temporarily Restricted	0	0	0	0
Permanently Restricted	0	0	0	0
Total Net Assets	<u>73,570</u>	<u>34,612</u>	<u>(432,793)</u>	<u>(324,611)</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 73,570</u>	<u>\$ 34,612</u>	<u>\$ 804,003</u>	<u>\$ 912,185</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

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

For the Year Ended December 31, 2014

	935 Terry Hill Apts Reserve	937 LD Apts Reserve	936 Rental Apartments	Total
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	313,784	313,784
Federal Grants and Loans	0	0	0	0
State Grants	0	0	0	0
Program Fees and Contracts	0	0	6,013	6,013
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Gain on Investment	0	0	0	0
Interest and Dividends	35	47	1,260	1,342
Total Revenues	<u>35</u>	<u>47</u>	<u>321,057</u>	<u>321,139</u>
EXPENSES				
Salaries and Wages	0	0	40,551	40,551
Fringe Benefits	0	0	12,679	12,679
Indirect Costs	0	0	9,124	9,124
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	0	0	5,709	5,709
Space Cost	0	0	0	0
Telephone and Utilities	0	0	52,038	52,038
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	117	117
Supplies	0	0	3,866	3,866
Food	0	0	0	0
Equipment and Facilities	0	0	6,807	6,807
Advertising/Promotion	0	0	7,928	7,928
Insurance	0	0	16,515	16,515
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	0	114,107	114,107
Other	0	0	6,650	6,650
Training	0	0	0	0
Fees, Licenses and Dues	0	0	3,877	3,877
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>279,968</u>	<u>279,968</u>
Excess Revenues Over (Under) Expenses	35	47	41,089	41,171
Transfers In (Out)	7,200	7,200	(14,400)	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
Gain on Transfer of Assets in Payment of Debt	0	0	0	0
Debt Forgiveness	0	0	0	0
Residual Expenses - Sale Home Health Business	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2013	<u>66,335</u>	<u>27,365</u>	<u>(459,482)</u>	<u>(365,782)</u>
NET ASSETS, DECEMBER 31, 2014	<u>\$ 73,570</u>	<u>\$ 34,612</u>	<u>\$ (432,793)</u>	<u>\$ (324,611)</u>

LITTLE DIXIE COMMUNITY ACTION AGENCY, INC. AND SUBSIDIARY
Hugo, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS

December 31, 2014

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. AND SUBSIDIARY
Hugo, Oklahoma

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2014

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 Circular A-133, Section .501(a)? ☐ Yes ☒ No

Dollar threshold used to distinguish between Type A and Type B programs \$354,664.

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

Identification of Major Programs:

<u>CFDA #</u>	<u>PROGRAM TITLE</u>
93.600	Head Start and Early Head Start
20.509	Transit - Section 5311
10.558	Child and Adult Food Care
10.420	Rural Self-Help Housing
17.270	Training Service Learning
93.750	Navigator

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported.