

**Southern Ute Community Action
Programs, Inc.**

Ignacio, Colorado

Financial Statements and Supplementary Information
Year Ended December 31, 2015

Southern Ute Community Action Programs, Inc.

Financial Statements and Supplementary Information
Year Ended December 31, 2015

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Independent Auditor's Report

Board of Directors
Southern Ute Community Action Programs, Inc.
Ignacio, Colorado

Report on the Financial Statements

We have audited the accompanying financial statements of Southern Ute Community Action Programs, Inc., which comprise the statement of financial position as of December 31, 2015, and the related statements of activities and cash flows for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Southern Ute Community Action Programs, Inc. as of December 31, 2015, 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.

Other Matters

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2016 on our consideration of Southern Ute Community Action Programs, Inc.'s internal control over financial reporting and on our tests of its 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 Southern Ute Community Action Programs, Inc.'s internal control over financial reporting and compliance.



Wipfli LLP

May 31, 2016
Madison, Wisconsin

Southern Ute Community Action Programs, Inc.

Statement of Financial Position

December 31, 2015

| <i>Assets</i> | |
|-----------------------------|---------------------|
| Current assets: | |
| Cash | \$ 1,108,724 |
| Grants receivable | 801,171 |
| Other receivables | 4,998 |
| Prepaid expenses | 58,583 |
| <hr/> | |
| Total current assets | 1,973,476 |
| <hr/> | |
| Property and equipment, net | 220,294 |
| <hr/> | |
| TOTAL ASSETS | \$ 2,193,770 |

| <i>Liabilities and Net Assets</i> | |
|---|---------------------|
| Current liabilities: | |
| Accounts payable | \$ 99,105 |
| Accrued payroll | 232,542 |
| Accrued compensated absences | 131,842 |
| Grant funds received in advance | 67,590 |
| <hr/> | |
| Total current liabilities | 531,079 |
| <hr/> | |
| Net assets | |
| Unrestricted | 580,658 |
| Temporarily restricted | 1,082,033 |
| <hr/> | |
| Total net assets | 1,662,691 |
| <hr/> | |
| TOTAL LIABILITIES AND NET ASSETS | \$ 2,193,770 |

Southern Ute Community Action Programs, Inc.

Statement of Activities

Year Ended December 31, 2015

| | Unrestricted | Temporarily Restricted | Total |
|--|-------------------|---------------------------|---------------------|
| Revenue and other support: | | | |
| Grant revenue | \$ 6,517,121 | \$ 84,758 | \$ 6,601,879 |
| Program income | 389,393 | 4,635 | 394,028 |
| Other income | 238,700 | 47,807 | 286,507 |
| In-kind contributions | 180,165 | 0 | 180,165 |
| Net assets released from restrictions | 163,246 | (163,246) | 0 |
| Total revenue and other support | 7,488,625 | (26,046) | 7,462,579 |
| Expenses: | | | |
| Program services: | | | |
| Children's education services | 2,266,759 | 0 | 2,266,759 |
| Job training | 1,354,829 | 0 | 1,354,829 |
| Substance abuse treatment | 1,344,942 | 0 | 1,344,942 |
| Transit services | 986,424 | 0 | 986,424 |
| Youth services | 544,226 | 0 | 544,226 |
| Senior services | 251,679 | 0 | 251,679 |
| Other programs | 43,916 | 0 | 43,916 |
| Total program services | 6,792,775 | 0 | 6,792,775 |
| Supporting services: | | | |
| Management and general | 658,384 | 0 | 658,384 |
| Total expenses | 7,451,159 | 0 | 7,451,159 |
| Change in net assets | 37,466 | (26,046) | 11,420 |
| Net assets - Beginning of year | 543,192 | 1,108,079 | 1,651,271 |
| Net assets - End of year | \$ 580,658 | \$ 1,082,033 | \$ 1,662,691 |

See accompanying notes to financial statements.

Southern Ute Community Action Programs, Inc.

Statement of Cash Flows

Year Ended December 31, 2015

Increase (decrease) in cash:

Cash flows from operating activities:

Change in net assets \$ 11,420

Adjustments to reconcile changes in net assets to
net cash provided by operating activities:

Depreciation 94,886

Changes in operating assets and liabilities:

Grants receivable (77,605)

Other receivables (746)

Prepaid expenses (23,888)

Accounts payable 26,967

Accrued payroll (13,828)

Accrued compensated absences (2,006)

Grant funds received in advance 35,291

Net cash provided by operating activities 50,491

Cash flows from investing activities:

Purchase of property and equipment (55,949)

Net cash used in investing activities (55,949)

Change in cash (5,458)

Cash - Beginning of year 1,114,182

Cash - End of year \$ 1,108,724

Southern Ute Community Action Programs, Inc.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies

Nature of Operations

The Organization

Southern Ute Community Action Programs, Inc. (the “Organization”) is a Colorado not-for-profit corporation established in 1967. The Organization’s primary function is to serve those people who have physical, social, emotional, or economic needs by aiding in the development of self-sufficiency and growth. The Organization also serves as a resource to other community organizations that are working with those people. The Organization’s principal sources of revenues are from grants from the federal and local government agencies and private donations. The Organization receives approximately 54% of its total revenues and other support directly or indirectly from the U.S. Department of Health and Human Services. A majority of the total revenue and other support are received as a pass-through from the Southern Ute Indian Tribe.

Description of Programs

The Organization’s major activities are described below:

Children’s Education Services: Provides preschool programs and family services to eligible families.

Substance Abuse Treatment: Provides eligible participants with alcohol and drug abuse assistance through in-patient and out-patient treatment, and other educational seminars and awareness activities.

Job Training: Consists of activities to provide eligible participants with basic education, job training skills, and employment placement assistance.

Transit Services: Provides daily transportation from Ignacio to Durango and Bayfield, Ignacio to Aztec, Durango to Grand Junction, and shuttle services by request at a nominal fee.

Youth Services: Provides drug prevention activities and other youth services.

Senior Services: Provides seniors with daily nutrition and recreational activities.

Other Programs: Includes mental health, highway safety, and miscellaneous community outreach programs.

Basis of Presentation

The basic financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Southern Ute Community Action Programs, Inc.

Notes to Financial Statements

Note 1 **Summary of Significant Accounting Policies (Continued)**

Classification of Net Assets

Net assets and revenue, 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 or where donor-imposed stipulations are met in the year of the contribution.

Temporarily Restricted Net Assets - Net assets subject to donor-imposed stipulations that may or may not be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are transferred to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently Restricted Net Assets - Net assets subject to donor-imposed stipulations that they 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. Currently, the Organization does not have any permanently restricted net assets.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Revenue Recognition

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and nature of any donor restrictions. When a restriction expires, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from restrictions. If a restriction is met in the year it is received, the contribution is recorded as unrestricted.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

A. Grant Awards That Are Contributions

Grants that qualify as contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related allowable expenses are incurred. Amounts received in excess of expenses are reflected as grant funds received in advance.

Southern Ute Community Action Programs, Inc.

Notes to Financial Statements

Note 1 **Summary of Significant Accounting Policies (Continued)**

Revenue Recognition (Continued)

B. Grant Awards That Are Exchange Transactions

Exchange transactions reimburse based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

Property and Equipment

The Organization records property and equipment at cost if purchased, or at fair value if contributed, and charges depreciation over the estimated useful lives of the respective assets on a straight-line basis. The Organization considers equipment to be items with a cost of \$5,000 or more and a useful life of over one year.

Property and equipment purchased with grant funds are owned by the organization while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. The disposition of property and equipment, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. The net book value of property and equipment purchased with grant funds is \$186,072 at December 31, 2015, and is recorded as temporarily restricted net assets.

The Organization has adopted a policy of applying a time restriction on assets purchased with grant contributions. Grant-funded property and equipment are recorded as restricted support. As the property and equipment are depreciated, the temporarily restricted net assets are released from restriction and reported in the statement of activities as net assets released from restriction.

In-Kind Contributions

The Organization records in-kind contributions for supplies, and professional services in the statement of activities in accordance with accounting standards. Accounting standards require that only contributions of service received that create or enhance a nonfinancial asset or require specialized skills by the individual possessing those skills and would typically need to be purchased if not provided by donation be recorded. The requirements of accounting standards are different than the in-kind requirements of several of the Organization's grant awards. The Organization received contributions of nonprofessional volunteer services during the year with a value of \$116,864 primarily for its Head Start program, which are not recorded in the statement of activities.

Southern Ute Community Action Programs, Inc.

Notes to Financial Statements

Note 1 **Summary of Significant Accounting Policies (Continued)**

Indirect Cost Rate

Joint costs are allocated to benefiting programs using an indirect cost rate. Joint costs are those costs incurred for the common benefit of all the Organization's programs that cannot be readily identified with a final cost objective. A predetermined indirect cost rate has been approved by the U.S. Department of Health and Human Services (DHHS). A predetermined indirect cost rate is based upon the projected costs of the Organization for the fiscal year under consideration. A predetermined rate is not subject to adjustment based on actual experience. A predetermined rate of 10.5% was approved for the period of January 1, 2015 through December 31, 2017, and this rate was used during the year ended December 31, 2015.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. It is also exempt from Colorado franchise or income tax.

The Organization is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. The Organization has determined there are no amounts to record as assets or liabilities related to uncertain tax positions.

Subsequent Events

Subsequent events have been evaluated through May 31, 2016, which is the date the financial statements were available to be issued.

Note 2 **Grants Receivable**

The balance at December 31, 2015, consists of amounts due from various agencies as follows:

| | | |
|--------------------------|----|---------|
| Federal programs | \$ | 734,233 |
| State and local programs | | 66,938 |
| <hr/> | | |
| Total | \$ | 801,171 |

Southern Ute Community Action Programs, Inc.

Notes to Financial Statements

Note 3 Property and Equipment

A summary of property and equipment is as follows:

| | | |
|------------------------------|----|------------|
| Land | \$ | 56,700 |
| Buildings and improvements | | 343,972 |
| Equipment | | 147,960 |
| Vehicles | | 846,749 |
| <hr/> | | |
| Total property and equipment | | 1,395,381 |
| Accumulated depreciation | (| 1,175,087) |
| <hr/> | | |
| Net property and equipment | \$ | 220,294 |

Note 4 Line of Credit

The Organization has a \$100,000 line of credit with a bank. Interest accrues at a prime plus 6.50% (9.75% at December 31, 2015). The line of credit had no outstanding balance at December 31, 2015, and is unsecured.

Note 5 Operating Leases

The organization leases space, equipment, and vehicles for operation of its programs. Rent expense for the year ended December 31, 2015 was \$170,479. Future minimum lease payments on leases having non-cancelable terms beyond December 31, 2015, are as follows:

| | | |
|------------|----|---------|
| 2016 | \$ | 163,690 |
| 2017 | | 130,348 |
| 2018 | | 107,587 |
| 2019 | | 44,737 |
| 2020 | | 10,627 |
| Thereafter | | 6,651 |
| <hr/> | | |
| Total | \$ | 463,640 |

Note 6 Related Party Transactions

The Organization is a subrecipient of federal and state funds of the Southern Ute Indian Tribe (the "Tribe") and has other financial arrangements with the Southern Ute Tribal Government. The Tribe does not; however, have fiscal accountability for the Organization and the Organization is not fiscally dependent on the Tribe. Certain members of the Southern Ute Tribal Government also serve on the Board of Directors.

Southern Ute Community Action Programs, Inc.

Notes to Financial Statements

Note 6 **Related Party Transactions (Continued)**

A summary of significant related party transactions is listed below:

| | |
|--|---------------------|
| <u>Pass-through federal grant expenditures</u> | <u>\$ 3,439,765</u> |
| <u>Grants receivable from related party</u> | <u>\$ 133,259</u> |
| <u>Direct grants and contributions</u> | <u>\$ 173,302</u> |
| <u>Contributed classroom space</u> | <u>\$ 167,678</u> |

Note 7 **Retirement Plans**

The Organization has a defined contribution “profit sharing” plan for its employees established under Section 401(a) of the Internal Revenue Code. Employees age 18 or older, with at least one year of service and 1,000 hours, are eligible for the plan. Under the terms of the plan, the Organization contributes a percentage of each employee’s gross salary, ranging from 0% to 10%. The Organization contributed \$71,591 to the plan during the year ended December 31, 2015.

Note 8 **Grant Awards**

At December 31, 2015, the Organization had received future funding commitments under federal grants of approximately \$1,900,000. These commitments are not recognized in the accompanying financial statements as receivables and revenue as they are conditional awards.

Note 9 **Temporarily Restricted Net Assets**

Temporarily restricted net assets consist of:

| | |
|--|---------------------|
| Grant funded equipment | \$ 186,072 |
| Children’s education services | 66,627 |
| Job training programs | 303,552 |
| Substance abuse treatment programs | 414,951 |
| Other programs | 13,784 |
| Transit services | 50,092 |
| Senior services | 40,275 |
| Youth services programs | 6,680 |
| <u>Total temporarily restricted net assets</u> | <u>\$ 1,082,033</u> |

Supplementary Information

Southern Ute Community Action Programs, Inc.

Schedule A-1

Schedule of Program Activity

Year Ended December 31, 2015

| | FEDERAL PROGRAMS | | | | | |
|---------------------------------|--|--|--|--|--------------------|---|
| | Department of Agriculture | | | Department of Justice | | |
| | 10.558 | 16.731 | 16.738 | 10.558 | 16.731 | 16.738 |
| | Child & Adult Care Food Program 2014 (1) | Child & Adult Care Food Program 2015 (2) | HS Fatherhood/ Motherhood 2013-2015 (3) | DOJ Fatherhood/ Motherhood 2015-2016 (4) | 16.731 Subtotal | DC-J Justice Assistance YS JAG 2014 (5) |
| Total | 10.558 Subtotal | 3.051 | 3.864 | 6.915 | 19.230 | |
| Revenue | | | | | | |
| Grant revenue | \$ 6,601,879 | \$ 26,336 | \$ 3,031 | \$ 3,864 | \$ 6,895 | \$ 19,040 |
| Program income | 394,028 | 0 | 0 | 0 | 0 | 0 |
| Other income | 286,507 | 0 | 20 | 0 | 20 | 190 |
| In-kind contributions | 180,165 | 0 | 0 | 0 | 0 | 0 |
| Transfers | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | 7,462,579 | 26,336 | 3,051 | 3,864 | 6,915 | 19,230 |
| Expenses | | | | | | |
| Personnel | 4,784,937 | 10,355 | 2,080 | 1,158 | 3,238 | 9,916 |
| Consultants/contract labor | 217,992 | 0 | 0 | 0 | 0 | 100 |
| Travel | 98,790 | 0 | 0 | 393 | 393 | 204 |
| Space and utilities | 303,224 | 500 | 0 | 0 | 0 | 500 |
| Consumable supplies | 381,841 | 1,811 | 87 | 1,450 | 1,537 | 680 |
| Repairs/maintenance | 280,057 | 122 | 0 | 0 | 0 | 132 |
| Depreciation | 94,886 | 0 | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| Other/program support | 357,564 | 4 | 0 | 0 | 0 | 108 |
| Training | 145,308 | 0 | 0 | 0 | 0 | 764 |
| Insurance | 90,085 | 261 | 0 | 0 | 0 | 481 |
| Participant costs | 524,157 | 0 | 594 | 316 | 910 | 4,518 |
| Commodity food | 172,318 | 37,283 | 0 | 180 | 180 | 0 |
| Indirect costs | 0 | 7,061 | 290 | 367 | 657 | 1,827 |
| Total Expenses | 7,451,159 | 26,336 | 3,051 | 3,864 | 6,915 | 19,230 |
| Change in Net Assets | 11,420 | 0 | 0 | 0 | 0 | 0 |
| Net Assets - Beginning of year | 1,651,271 | 0 | 0 | 0 | 0 | 0 |
| NET ASSETS - End of year | \$ 1,662,691 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

Southern Ute Community Action Programs, Inc.

Schedule A-2

Schedule of Program Activity

Year Ended December 31, 2015

| FEDERAL PROGRAMS | | | | | | | | | |
|---------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--|------------------------------------|------------------------------------|------------------------------------|--|
| Department of Labor | | | | | | | | | |
| 17.258 | | | | | | | | | |
| | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | |
| | SW WIA Adult Program 2013 | SW WIA Adult Program 2014 | SW WIA Adult Program 2015 | SW WIA DW LT Program 2015 | SW WIA DW ENHANCED Program 2015 | SC WIA Adult Program 2013 | SC WIA Adult Program 2014 | SC WIA Adult Program 2015 | |
| Revenue | | | | | | | | | |
| Grant revenue | \$ 25,638 | \$ 165,822 | \$ 31,938 | \$ 8,632 | \$ 5,706 | \$ 25,102 | \$ 129,871 | \$ 9,104 | |
| Program income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| In-kind contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfers | (47,291) | 47,291 | 0 | 0 | 0 | (83,588) | 75,379 | 0 | |
| Total Revenue | (21,653) | 213,113 | 31,938 | 8,632 | 5,706 | (58,486) | 205,250 | 9,104 | |
| Expenses | | | | | | | | | |
| Personnel | 0 | 81,193 | 23,221 | 5,328 | 4,170 | 7,879 | 73,861 | 6,594 | |
| Consultants/contract labor | 0 | 599 | 46 | 0 | 0 | 14 | 524 | 0 | |
| Travel | 0 | 1,856 | 253 | 43 | 31 | 0 | 1,438 | 169 | |
| Space and utilities | 0 | 15,142 | 4,576 | 0 | 703 | 1,017 | 9,655 | 941 | |
| Consumable supplies | (48) | 728 | 225 | 0 | 48 | (34) | 615 | 46 | |
| Repairs/maintenance | 0 | 69 | 9 | 0 | 0 | 0 | 72 | 0 | |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other/program support | 0 | 300 | 45 | 0 | 5 | 11 | 123 | 10 | |
| Training | 0 | 23 | 0 | 0 | 0 | 0 | 7 | 0 | |
| Insurance | 0 | 1,566 | 528 | 0 | 207 | 0 | 1,641 | 479 | |
| Participant costs | 25,638 | 48,557 | 0 | 2,441 | 0 | 14,148 | 29,594 | 0 | |
| Commodity food | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Indirect costs | 2,687 | 15,753 | 3,035 | 820 | 542 | 2,419 | 12,341 | 865 | |
| Total Expenses | 28,277 | 165,786 | 31,938 | 8,632 | 5,706 | 25,454 | 129,871 | 9,104 | |
| Change in Net Assets | (49,930) | 47,327 | 0 | 0 | 0 | (83,940) | 75,379 | 0 | |
| Net Assets - Beginning of year | 49,930 | 0 | 0 | 0 | 0 | 83,940 | 0 | 0 | |
| NET ASSETS - End of year | \$ 0 | \$ 47,327 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 75,379 | \$ 0 | |

Southern Ute Community Action Programs, Inc.

Schedule A-3

Schedule of Program Activity

Year Ended December 31, 2015

| FEDERAL PROGRAMS | | | | | | | | | |
|---------------------------------|--|---|--------------------|--|---------------------------------------|--|---------------------------------------|--|--|
| Department of Labor | | | | | | | | | |
| 17.258 | | | | | | | | | |
| 17.259 | | | | | | | | | |
| | SC WIA DW LT Program 2015 (14) | SC WIA DW ENH Program 2015 (15) | 17.258 Subtotal | SW WIA Youth OOS 2014 (16) | SW WIA Youth IS 2014 (17) | SW WIA Youth OOS 2013 (18) | SW WIA Youth IS 2013 (19) | SW WIA Youth OOS 2015 (20) | |
| Revenue | | | | | | | | | |
| Grant revenue | \$ 8,473 | \$ 6,549 | \$ 416,835 | \$ 60,581 | \$ 51,726 | \$ 14,889 | \$ 13,515 | \$ 26,374 | |
| Program income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| In-kind contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfers | 0 | 0 | (\$ 8,209) | 23,444 | 24,716 | (23,444) | (24,716) | 0 | |
| Total Revenue | 8,473 | 6,549 | 408,626 | 84,025 | 76,442 | (8,555) | (11,201) | 26,374 | |
| Expenses | | | | | | | | | |
| Personnel | 5,104 | 4,893 | 212,243 | 28,284 | 29,544 | 8,737 | 9,018 | 18,765 | |
| Consultants/contract labor | 0 | 0 | 1,183 | 206 | 150 | 25 | 90 | 142 | |
| Travel | 0 | 106 | 3,896 | 1,495 | 1,009 | 9 | 125 | 385 | |
| Space and utilities | 0 | 592 | 32,626 | 5,312 | 5,591 | 1,065 | 1,622 | 4,020 | |
| Consumable supplies | 0 | 29 | 1,609 | 214 | 246 | 33 | 72 | 248 | |
| Repairs/maintenance | 0 | 0 | 150 | 35 | 32 | 0 | 0 | 6 | |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other/program support | 0 | 6 | 500 | 136 | 115 | 0 | 0 | 29 | |
| Training | 0 | 0 | 30 | 15 | 8 | 0 | 0 | 0 | |
| Insurance | 0 | 301 | 4,722 | 791 | 697 | 0 | 0 | 273 | |
| Participant costs | 2,564 | 0 | 122,942 | 18,337 | 9,422 | 4,133 | 2,765 | 0 | |
| Commodity food | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Indirect costs | 805 | 622 | 39,889 | 5,757 | 4,915 | 1,470 | 1,438 | 2,506 | |
| Total Expenses | 8,473 | 6,549 | 419,790 | 60,582 | 51,729 | 15,472 | 15,130 | 26,374 | |
| Change in Net Assets | 0 | 0 | (11,164) | 23,443 | 24,713 | (24,027) | (26,331) | 0 | |
| Net Assets - Beginning of year | 0 | 0 | 133,870 | 0 | 0 | 24,027 | 26,331 | 0 | |
| NET ASSETS - End of year | 0 | 0 | \$ 122,706 | \$ 23,443 | \$ 24,713 | \$ 0 | \$ 0 | \$ 0 | |

See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

Schedule A-4

Schedule of Program Activity

Year Ended December 31, 2015

| FEDERAL PROGRAMS | | | | | | | | | |
|---------------------------------|--|---------------------------------------|--|---------------------------------------|--|---|--|---|--------------|
| Department of Labor | | | | | | | | | |
| 17-259 | | | | | | | | | |
| | SC WIA Youth OOS 2014 (21) | SC WIA Youth IS 2014 (22) | SC WIA Youth OOS 2013 (23) | SC WIA Youth IS 2013 (24) | SC WIA Youth OOS 2015 (25) | Western Youth OOS 2015 (26) | Western Youth IS 2015 (27) | Western Youth OOS 2013 (28) | |
| Revenue | | | | | | | | | |
| Grant revenue | \$ 53,016 | \$ 44,932 | \$ 595 | \$ 461 | \$ 26,055 | \$ 47,067 | \$ 16,446 | \$ 14,560 | |
| Program income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| In-kind contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfers | 21,079 | 23,324 | (21,079) | (23,324) | 0 | 0 | 0 | 0 | (9,006) |
| Total Revenue | 74,095 | 68,256 | (20,484) | (22,863) | 26,055 | 47,067 | 16,446 | (9,006) | 5,554 |
| Expenses | | | | | | | | | |
| Personnel | 24,972 | 24,278 | 0 | 0 | 15,061 | 26,140 | 11,965 | 3,169 | |
| Consultants/contract labor | 169 | 144 | 0 | 0 | 76 | 282 | 112 | 0 | |
| Travel | 906 | 636 | 0 | 0 | 179 | 489 | 242 | 0 | |
| Space and utilities | 3,732 | 3,121 | 0 | 0 | 1,436 | 4,247 | 1,958 | 0 | |
| Consumable supplies | 203 | 181 | (14) | (13) | 100 | 390 | 189 | (23) | |
| Repairs/maintenance | 30 | 20 | 0 | 0 | 4 | 8 | 4 | 0 | |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other/program support | 43 | 37 | 0 | 0 | 21 | 40 | 20 | 0 | |
| Training | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Insurance | 663 | 534 | 0 | 0 | 218 | 729 | 393 | 0 | |
| Participant costs | 17,570 | 11,990 | 596 | 463 | 6,484 | 10,270 | 0 | 7,060 | |
| Commodity food | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Indirect costs | 5,070 | 4,299 | 61 | 47 | 2,476 | 4,472 | 1,563 | 1,071 | |
| Total Expenses | 53,360 | 45,242 | 643 | 497 | 26,055 | 47,067 | 16,446 | 11,277 | |
| Change in Net Assets | 20,735 | 23,014 | (21,127) | (23,360) | 0 | 0 | 0 | (5,723) | |
| Net Assets - Beginning of year | 0 | 0 | 21,127 | 23,360 | 0 | 0 | 0 | 5,723 | |
| NET ASSETS - End of year | 20,735 | 23,014 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Southern Ute Community Action Programs, Inc.

Schedule A-5

Schedule of Program Activity

Year Ended December 31, 2015

| FEDERAL PROGRAMS | | | | | | | | | |
|---------------------------------|----------------------------|-----------------------------|----------------------------|-----------------|---------------------------|---------------------------|---------------------------|---------------------------|--|
| Department of Labor | | | | | | | | | |
| 17.259 | | | | | | | | | |
| 17.278 | | | | | | | | | |
| | Western Youth IS 2013 (29) | Western Youth OOS 2014 (30) | Western Youth IS 2014 (31) | 17.259 Subtotal | SW WIA Adult DW 2015 (32) | SW WIA Adult DW 2013 (33) | SW WIA Adult DW 2014 (34) | SW WIA Adult DW 2013 (35) | |
| Revenue | | | | | | | | | |
| Grant revenue | \$ 12,747 | \$ 61,984 | \$ 40,385 | \$ 485,333 | \$ 8,289 | \$ 14,470 | \$ 57,304 | \$ 25,257 | |
| Program income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| In-kind contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfers | (8,740) | 17,215 | 8,740 | 8,209 | 0 | (40,882) | 40,882 | (31,513) | |
| Total Revenue | 4,007 | 79,199 | 49,125 | 493,542 | 8,289 | (26,412) | 98,186 | (6,256) | |
| Expenses | | | | | | | | | |
| Personnel | 3,785 | 34,596 | 32,996 | 271,310 | 6,417 | 3,604 | 31,590 | 14,248 | |
| Consultants/contract labor | 0 | 233 | 259 | 1,888 | 23 | 0 | 258 | 46 | |
| Travel | 0 | 521 | 700 | 6,696 | 116 | 0 | 759 | 199 | |
| Space and utilities | 0 | 5,941 | 5,785 | 43,830 | 860 | 0 | 7,286 | 1,513 | |
| Consumable supplies | (30) | 200 | 200 | 2,196 | 50 | (16) | 312 | 52 | |
| Repairs/maintenance | 0 | 41 | 31 | 211 | 5 | 0 | 26 | 0 | |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other/program support | 0 | 54 | 46 | 541 | 16 | 0 | 103 | 11 | |
| Training | 0 | 4 | 3 | 34 | 0 | 0 | 10 | 0 | |
| Insurance | 0 | 607 | 539 | 5,444 | 14 | 0 | 680 | 195 | |
| Participant costs | 5,269 | 29,476 | 2,719 | 126,554 | 0 | 10,795 | 9,724 | 7,392 | |
| Commodity food | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Indirect costs | 947 | 7,526 | 4,544 | 48,162 | 788 | 1,510 | 5,329 | 2,484 | |
| Total Expenses | 9,971 | 79,199 | 47,822 | 506,866 | 8,289 | 15,893 | 56,077 | 26,140 | |
| Change in Net Assets | (5,964) | 0 | 1,303 | (13,324) | 0 | (42,305) | 42,109 | (32,396) | |
| Net Assets - Beginning of year | 5,964 | 0 | 0 | 106,532 | 0 | 42,305 | 0 | 32,396 | |
| NET ASSETS - End of year | 0 | 0 | 1,303 | 93,208 | 0 | 0 | 42,109 | 0 | |

Southern Ute Community Action Programs, Inc.

Schedule A-6

Schedule of Program Activity

Year Ended December 31, 2015

| FEDERAL PROGRAMS | | | | | | | | | | | |
|---------------------------------|------------------|----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-----------------|-------------------------------------|-------------------------------------|-------------------------------------|-----------------|
| Department of Labor | | | | | | | | | | | |
| 17.278 | | | 17.265 | | | 17.265 | | | 17.265 | | |
| SC WIA Adult DW 2014 (36) | 17.278 Subtotal | 17.258, 17.259, & 17.278 Cluster | Native American WIA Adult 2015 (37) | Native American WIA Adult 2014 (38) | Native American WIA Youth 2015 (39) | Native American WIA Youth 2014 (40) | 17.265 Subtotal | Native American WIA Youth 2014 (40) | Native American WIA Youth 2015 (39) | Native American WIA Youth 2014 (40) | 17.265 Subtotal |
| \$ 52,085 | \$ 157,405 | \$ 1,059,573 | \$ 18,042 | \$ 22,716 | \$ 4,148 | \$ 4,631 | \$ 49,537 | \$ 4,631 | \$ 4,148 | \$ 4,631 | \$ 49,537 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31,513 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 83,598 | 157,405 | 1,059,573 | 18,042 | 22,716 | 4,148 | 4,631 | 49,537 | 4,631 | 4,148 | 4,631 | 49,537 |
| Expenses | | | | | | | | | | | |
| Personnel | 28,648 | 568,060 | 8,809 | 11,105 | 2,502 | 2,369 | 24,785 | 2,369 | 2,502 | 2,369 | 24,785 |
| Consultants/contract labor | 237 | 3,635 | 342 | 209 | 90 | 59 | 700 | 59 | 90 | 59 | 700 |
| Travel | 690 | 12,356 | 250 | 35 | 116 | 35 | 436 | 35 | 116 | 35 | 436 |
| Space and utilities | 3,863 | 89,978 | 1,373 | 977 | 295 | 288 | 2,933 | 288 | 295 | 288 | 2,933 |
| Consumable supplies | 250 | 4,453 | 189 | 180 | 49 | 43 | 461 | 43 | 49 | 43 | 461 |
| Repairs/maintenance | 33 | 64 | 159 | 54 | 27 | 23 | 263 | 23 | 27 | 23 | 263 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other/program support | 48 | 1,219 | 185 | 115 | 42 | 6 | 348 | 6 | 42 | 6 | 348 |
| Training | 1 | 75 | 156 | 44 | 44 | 0 | 200 | 0 | 44 | 0 | 200 |
| Insurance | 373 | 11,428 | 166 | 139 | 37 | 31 | 373 | 31 | 37 | 31 | 373 |
| Participant costs | 13,021 | 290,428 | 4,699 | 7,743 | 552 | 1,337 | 14,331 | 1,337 | 552 | 1,337 | 14,331 |
| Commodity food | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Indirect costs | 4,952 | 103,114 | 1,714 | 2,159 | 394 | 440 | 4,707 | 440 | 394 | 440 | 4,707 |
| Total Expenses | 52,116 | 1,085,171 | 18,042 | 22,716 | 4,148 | 4,631 | 49,537 | 4,631 | 4,148 | 4,631 | 49,537 |
| Change in Net Assets | 31,482 | (25,598) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Assets - Beginning of year | 0 | 315,103 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NET ASSETS - End of year | \$ 31,482 | \$ 289,505 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

Schedule A-7

Schedule of Program Activity

Year Ended December 31, 2015

| | FEDERAL PROGRAMS | | | | | | |
|---------------------------------|-----------------------------------|--|---------------------------------|-----------------|-----------------------------------|-------------------|------------------------------|
| | Department of Transportation | | | | | | |
| | 20.509 | 20.521 | 20.600 | 20.616 | 20.509 | 20.521 | 20.600 |
| FTA 5311 Rural Transit (41) | FTA 5311F Inner City Transit (42) | FTA 5311 Capital Contract Transit (43) | FTA Tribal Transit Program (44) | 20.509 Subtotal | New Freedom Senior Transport (45) | HS CDOT 2015 (46) | YS CDOT MINI GRANT 2015 (47) |
| Revenue | | | | | | | |
| Grant revenue | \$ 137,310 | \$ 365,072 | \$ 45,255 | \$ 203,625 | \$ 751,262 | \$ 32,993 | \$ 2,103 |
| Program income | 26,735 | 119,651 | 0 | 17,613 | 163,999 | 201 | 0 |
| Other income | 113,002 | 0 | 0 | 8,212 | 121,214 | 6,523 | 0 |
| In-kind contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers | 0 | 13,269 | 0 | 0 | 13,269 | 0 | 0 |
| Total Revenue | 277,047 | 497,992 | 45,255 | 229,450 | 1,049,744 | 39,717 | 2,103 |
| Expenses | | | | | | | |
| Personnel | 165,591 | 177,440 | 0 | 139,006 | 482,037 | 25,067 | 1,116 |
| Consultants/contract labor | 1,748 | 10,102 | 0 | 1,957 | 13,807 | 99 | 0 |
| Travel | 1,674 | 5,089 | 0 | 1,586 | 8,349 | 961 | 0 |
| Space and utilities | 3,908 | 14,891 | 0 | 3,658 | 22,457 | 3,238 | 0 |
| Consumable supplies | 23,182 | 69,173 | 0 | 19,150 | 111,505 | 4,424 | 0 |
| Repairs/maintenance | 53,014 | 140,478 | 0 | 34,552 | 228,044 | 381 | 0 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 45,255 | 0 | 45,255 | 0 | 0 |
| Other/program support | 3,196 | 21,775 | 0 | 3,454 | 28,425 | 179 | 787 |
| Training | 216 | 235 | 0 | 211 | 662 | 99 | 0 |
| Insurance | 6,756 | 11,488 | 0 | 5,017 | 23,261 | 1,495 | 0 |
| Participant costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Commodity food | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Indirect costs | 27,225 | 47,321 | 0 | 20,859 | 95,405 | 3,774 | 200 |
| Total Expenses | 286,510 | 497,992 | 45,255 | 229,450 | 1,059,207 | 39,717 | 2,103 |
| Change in Net Assets | (9,463) | 0 | 0 | 0 | (9,463) | 0 | 0 |
| Net Assets - Beginning of year | 54,239 | 0 | 0 | 0 | 54,239 | 2,703 | 0 |
| NET ASSETS - End of year | \$ 44,776 | \$ 0 | \$ 0 | \$ 0 | \$ 44,776 | \$ 2,703 | \$ 0 |

Southern Ute Community Action Programs, Inc.

Schedule A-8

Schedule of Program Activity

Year Ended December 31, 2015

| | FEDERAL PROGRAMS | | | | | | | | | |
|---------------------------------|-------------------------|-----------------|-----------------------------------|-----------------------------------|------------------------------|---|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| | Department of Education | | | | | Department of Health and Human Services | | | | |
| | 84.287 | | 93.045 | | | 93.053 | | 93.053 | | |
| 21st Century 2015-2016 | 21st Century 2014-2015 | 84.287 Subtotal | TITLE III Senior Center 2015-2016 | TITLE III Senior Center 2014-2015 | TITLE III Senior Center 2015 | Title 6 Senior Center NSIP 2014-2015 | Title 6 Senior Center NSIP 2015-2016 | Title 6 Senior Center NSIP 2015-2016 | Title 6 Senior Center NSIP 2015-2016 | Title 6 Senior Center NSIP 2015-2016 |
| (48) | (49) | | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) |
| Revenue | | | | | | | | | | |
| Grant revenue | \$ 62,716 | \$ 96,016 | \$ 158,732 | \$ 23,148 | \$ 46,839 | \$ 69,987 | \$ 3,465 | \$ 3,465 | \$ 1,809 | \$ 1,809 |
| Program income | 0 | 0 | 0 | 3,113 | 3,298 | 6,411 | 0 | 0 | 0 | 0 |
| Other income | 0 | 0 | 0 | 25,282 | 2,718 | 28,000 | 0 | 0 | 0 | 0 |
| In-kind contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers | 0 | 0 | 0 | 11,282 | (11,282) | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | 62,716 | 96,016 | 158,732 | 62,825 | 41,573 | 104,398 | 3,465 | 3,465 | 1,809 | 1,809 |
| Expenses | | | | | | | | | | |
| Personnel | 45,080 | 59,559 | 104,639 | 20,749 | 20,520 | 41,269 | 0 | 0 | 0 | 0 |
| Consultants/contract labor | 609 | 12,221 | 12,830 | 420 | 265 | 685 | 0 | 0 | 0 | 0 |
| Travel | 791 | 1,103 | 1,894 | 11 | 59 | 70 | 0 | 0 | 0 | 0 |
| Space and utilities | 2,914 | 1,887 | 4,801 | 1,861 | 1,602 | 3,463 | 0 | 0 | 0 | 0 |
| Consumable supplies | 1,774 | 2,087 | 3,861 | 4,641 | 2,888 | 7,529 | 0 | 0 | 0 | 0 |
| Repairs/maintenance | 890 | 872 | 1,762 | 700 | 520 | 1,220 | 0 | 0 | 0 | 0 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other/program support | 231 | 416 | 647 | 454 | 1,150 | 1,604 | 0 | 0 | 0 | 0 |
| Training | 0 | (53) | (53) | 7 | 0 | 7 | 0 | 0 | 0 | 0 |
| Insurance | 1,411 | 2,663 | 4,074 | 1,109 | 1,109 | 2,218 | 0 | 0 | 0 | 0 |
| Participant costs | 3,057 | 6,128 | 9,185 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Commodity food | 0 | 0 | 0 | 11,002 | 9,510 | 20,512 | 3,465 | 3,465 | 1,809 | 1,809 |
| Indirect costs | 5,959 | 9,133 | 15,092 | 4,300 | 3,950 | 8,250 | 0 | 0 | 0 | 0 |
| Total Expenses | 62,716 | 96,016 | 158,732 | 45,254 | 41,573 | 86,827 | 3,465 | 3,465 | 1,809 | 1,809 |
| Change in Net Assets | 0 | 0 | 0 | 17,571 | 0 | 17,571 | 0 | 0 | 0 | 0 |
| Net Assets - Beginning of year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NET ASSETS - End of year | 0 | 0 | 0 | 17,571 | 0 | 17,571 | 0 | 0 | 0 | 0 |

See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

Schedule A-9

Schedule of Program Activity

Year Ended December 31, 2015

| FEDERAL PROGRAMS | | | | | | | | | | | | | | | |
|---|------------------|------------------------------|---------------|----|---|----|---------------|----------------------------------|----------------|-----------|----------------|-----------|---------------|----|----------------|
| Department of Health and Human Services | | | | | | | | | | | | | | | |
| | | 93.047 | | | 93.086 | | | 93.276 | | | | | | | |
| | | Senior Center Title VI SC T6 | | | Archuleta County Responsible Fatherhood 2014-2015 | | | YS Drug Free Coalition 2015-2016 | | | | | | | |
| | | (54) | | | (55) | | | (56) | | (57) | | (58) | | | |
| | | 2015-2016 | | | 2014-2015 | | | 2014-2015 | | 2014-2015 | | 2015-2016 | | | |
| | | Subtotal | | | Subtotal | | | Subtotal | | Subtotal | | Subtotal | | | |
| | | 93.045 & 93.053 | | | 93.047 | | | 93.086 | | 93.276 | | 93.276 | | | |
| Revenue | | | | | | | | | | | | | | | |
| Grant revenue | 75,261 | \$ | 57,023 | \$ | 14,662 | \$ | 71,685 | \$ | 177,660 | \$ | 121,794 | \$ | 31,500 | \$ | 153,294 |
| Program income | 6,411 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| Other income | 28,000 | | 2,507 | | 2,748 | | 5,255 | | 0 | | 0 | | 0 | | 0 |
| In-kind contributions | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| Total Revenue | 107,863 | | 59,530 | | 17,410 | | 76,940 | | 177,660 | | 121,794 | | 31,500 | | 153,294 |
| Expenses | | | | | | | | | | | | | | | |
| Personnel | 41,269 | | 30,852 | | 11,003 | | 41,855 | | 106,005 | | 68,171 | | 19,080 | | 87,251 |
| Consultants/contract labor | 685 | | 508 | | 66 | | 574 | | 593 | | 26,622 | | 6,715 | | 33,337 |
| Travel | 70 | | 169 | | 0 | | 169 | | 700 | | 1,319 | | 430 | | 1,749 |
| Space and utilities | 3,463 | | 2,415 | | 960 | | 3,375 | | 6,449 | | 2,561 | | 1,426 | | 3,987 |
| Consumable supplies | 7,529 | | 4,984 | | 1,318 | | 6,302 | | 813 | | 3,626 | | 358 | | 3,984 |
| Repairs/maintenance | 1,220 | | 1,011 | | 92 | | 1,103 | | 84 | | 514 | | 0 | | 514 |
| Depreciation | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| Equipment | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| Other/program support | 1,604 | | 705 | | 796 | | 1,501 | | 161 | | 5,418 | | 159 | | 5,577 |
| Training | 7 | | 6 | | 0 | | 6 | | 0 | | 400 | | 0 | | 400 |
| Insurance | 2,218 | | 1,559 | | 330 | | 1,889 | | 1,219 | | 358 | | 102 | | 460 |
| Participant costs | 0 | | 0 | | 0 | | 0 | | 44,754 | | 1,232 | | 237 | | 1,469 |
| Commodity food | 25,786 | | 11,492 | | 861 | | 12,353 | | 0 | | 0 | | 0 | | 0 |
| Indirect costs | 8,250 | | 5,829 | | 1,984 | | 7,813 | | 16,882 | | 11,573 | | 2,993 | | 14,566 |
| Total Expenses | 90,292 | | 59,530 | | 17,410 | | 76,940 | | 177,660 | | 121,794 | | 31,500 | | 153,294 |
| Change in Net Assets | 17,571 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| Net Assets - Beginning of year | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| NET ASSETS - End of year | \$ 17,571 | | \$ 0 | | \$ 0 | | \$ 0 | | \$ 0 | | \$ 0 | | \$ 0 | | \$ 0 |

See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

Schedule A-10

Schedule of Program Activity

Year Ended December 31, 2015

| FEDERAL PROGRAMS | | | | | | | | | |
|--|--|------------------------------|--------------------------------|-----------------|-------------------|-------------------------------|--------------------------|----------------------------|------|
| Department of Health and Human Services | | | | | | | | | |
| 93.297 | | 93.441 | | 93.558 | | 93.441 | | 93.558 | |
| YS | | YS | | La Plata County | | La Plata County | | La Plata County | |
| National Indian Youth Leadership 2014-2015 | National Indian Youth Leadership 2015-2016 | Substance Abuse Service (61) | Substance Abuse MSPI 2014 (62) | Subtotal 93.297 | Subtotal 93.441 | Colorado Works 2014-2015 (63) | Colorado Works 2015-2016 | Employment First 2015-2016 | (64) |
| \$ 17,435 | \$ 13,141 | \$ 1,050,933 | \$ 50,031 | \$ 30,576 | \$ 1,100,964 | \$ 16,070 | \$ 15,213 | \$ 15,213 | |
| 0 | 0 | 16,523 | 0 | 0 | 16,523 | 0 | 0 | 0 | |
| 0 | 0 | 559 | 0 | 0 | 559 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 17,435 | 13,141 | 1,068,015 | 50,031 | 30,576 | 1,118,046 | 16,070 | 15,213 | 15,213 | |
| Expenses | | | | | | | | | |
| 12,047 | 8,586 | 779,213 | 12,681 | 20,633 | 791,894 | 13,082 | 10,592 | 10,592 | |
| 0 | 841 | 4,612 | 0 | 841 | 4,612 | 61 | 187 | 187 | |
| 2,823 | 2 | 6,658 | 0 | 2,825 | 6,658 | 411 | 60 | 60 | |
| 0 | 289 | 34,146 | 0 | 289 | 34,146 | (1,040) | 2,254 | 2,254 | |
| 232 | 975 | 71,262 | 0 | 1,207 | 71,262 | 90 | 97 | 97 | |
| 0 | 331 | 11,025 | 0 | 331 | 11,025 | 2 | 4 | 4 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 20 | 53 | 6,946 | 37,350 | 73 | 44,296 | 13 | 19 | 19 | |
| 0 | 0 | 8,873 | 0 | 0 | 8,873 | 0 | 0 | 0 | |
| 0 | 177 | 7,321 | 0 | 177 | 7,321 | 955 | 324 | 324 | |
| 656 | 638 | 24,671 | 0 | 1,294 | 24,671 | 969 | 230 | 230 | |
| 0 | 0 | 27,920 | 0 | 0 | 27,920 | 0 | 0 | 0 | |
| 1,657 | 1,249 | 103,178 | 0 | 2,906 | 103,178 | 1,527 | 1,446 | 1,446 | |
| 17,435 | 13,141 | 1,085,825 | 50,031 | 30,576 | 1,135,856 | 16,070 | 15,213 | 15,213 | |
| 0 | 0 | (17,810) | 0 | 0 | (17,810) | 0 | 0 | 0 | |
| 0 | 0 | 431,832 | 0 | 0 | 431,832 | 0 | 0 | 0 | |
| \$ 0 | \$ 0 | \$ 414,022 | \$ 0 | \$ 0 | \$ 414,022 | \$ 0 | \$ 0 | \$ 0 | |
| NET ASSETS - End of year | | | | | | | | | |

See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

Schedule A-11
 Schedule of Program Activity
 Year Ended December 31, 2015

| FEDERAL PROGRAMS | | | | | | | | | |
|---|--|---|---|---|---|--|--|--------------------|--|
| Department of Health and Human Services | | | | | | | | | |
| 93.558 | | | | | | | | | |
| | La Plata County Employment First 2014-2015 (65) | Archuleta County Colorado Works 2015-2016 (66) | Archuleta County Colorado Works 2014-2015 (67) | Archuleta County Employment First 2015-2016 (68) | Archuleta County Employment First 2014-2015 (69) | Archuleta County Data Entry Tech 2015-2016 (70) | Archuleta County Data Entry Tech 2014-2015 (71) | 93.558 Subtotal | |
| Revenue | | | | | | | | | |
| Grant revenue | \$ 50,681 | \$ 22,948 | \$ 22,425 | \$ 9,698 | \$ 29,873 | \$ 3,284 | \$ 8,299 | 178,491 | |
| Program income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| In-kind contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfers | 459 | 0 | 62 | 0 | 0 | 0 | 0 | 521 | |
| Total Revenue | 51,140 | 22,948 | 22,487 | 9,698 | 29,873 | 3,284 | 8,299 | 179,012 | |
| Expenses | | | | | | | | | |
| Personnel | 33,657 | 17,899 | 17,480 | 7,596 | 21,207 | 2,506 | 6,367 | 130,386 | |
| Consultants/contract labor | 195 | 155 | 173 | 97 | 202 | 10 | 38 | 1,118 | |
| Travel | 90 | 211 | 236 | 45 | 860 | 141 | 292 | 2,346 | |
| Space and utilities | 6,800 | 1,889 | 1,913 | 640 | 2,469 | 216 | 658 | 15,799 | |
| Consumable supplies | 2,480 | 323 | 182 | 214 | 1,744 | 63 | 61 | 5,254 | |
| Repairs/maintenance | 34 | 24 | 2 | 3 | 20 | 1 | 7 | 97 | |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other/program support | 53 | 45 | 22 | 13 | 49 | 4 | 14 | 232 | |
| Training | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Insurance | 649 | 213 | 161 | 87 | 279 | 31 | 73 | 2,772 | |
| Participant costs | 2,323 | 8 | 181 | 81 | 204 | 0 | 0 | 3,996 | |
| Commodity food | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Indirect costs | 4,859 | 2,181 | 2,137 | 922 | 2,839 | 312 | 789 | 17,012 | |
| Total Expenses | 51,140 | 22,948 | 22,487 | 9,698 | 29,873 | 3,284 | 8,299 | 179,012 | |
| Change in Net Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Net Assets - Beginning of year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| NET ASSETS - End of year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

Southern Ute Community Action Programs, Inc.

Schedule A-12
 Schedule of Program Activity
 Year Ended December 31, 2015

| FEDERAL PROGRAMS | | | | | | | | | |
|---|------------------------------|------------------------------|-----------------|----------------------------------|---------------------------------------|---------------------------------------|-----------------|-----------------------|----------------|
| Department of Health and Human Services | | | | | | | | | |
| | 93.569 | | | 93.576 | | | 93.600 | | |
| | (72) | | | (73) | | | (74) | | |
| | CSBG Senior Center 2014-2016 | CSBG Senior Center 2013-2015 | 93.569 Subtotal | Child Care Development Fund 2012 | Child Care Development Fund 2013-2015 | Child Care Development Fund 2014-2016 | 93.576 Subtotal | Early Head Start 2015 | (77) |
| Revenue | | | | | | | | | |
| Grant revenue | \$ 4,622 | \$ 2,910 | \$ 7,532 | \$ 20,523 | \$ 134,006 | \$ 23,184 | \$ 177,713 | \$ | \$ 521,229 |
| Program income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47,039 |
| In-kind contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,076 |
| Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | 4,622 | 2,910 | 7,532 | 20,523 | 134,006 | 23,184 | 177,713 | | 585,344 |
| Expenses | | | | | | | | | |
| Personnel | 4,402 | 2,771 | 7,173 | 5,662 | 17,238 | 2,395 | 25,295 | | 402,950 |
| Consultants/contract labor | 0 | 0 | 0 | 2,760 | 7,090 | 0 | 9,850 | | 3,908 |
| Travel | 0 | 0 | 0 | 0 | 8,273 | 0 | 8,273 | | 145 |
| Space and utilities | 0 | 0 | 0 | 44 | 139 | 38 | 221 | | 8,667 |
| Consumable supplies | 0 | 0 | 0 | 1,153 | 17,868 | 7,951 | 26,972 | | 9,063 |
| Repairs/maintenance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 3,420 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Other/program support | 0 | 0 | 0 | 0 | 800 | 0 | 800 | | 44,157 |
| Training | 0 | 0 | 0 | 400 | 10,576 | 1,818 | 12,794 | | 37,526 |
| Insurance | 0 | 0 | 0 | 1.5 | 53 | 23 | 91 | | 4,421 |
| Participant costs | 0 | 0 | 0 | 10,489 | 71,969 | 10,959 | 93,417 | | 969 |
| Commodity food | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 16,119 |
| Indirect costs | 220 | 139 | 359 | 0 | 0 | 0 | 0 | | 53,999 |
| Total Expenses | 4,622 | 2,910 | 7,532 | 20,523 | 134,006 | 23,184 | 177,713 | | 585,344 |
| Change in Net Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Net Assets - Beginning of year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| NET ASSETS - End of year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |

See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

Schedule A-13
 Schedule of Program Activity
 Year Ended December 31, 2015

| FEDERAL PROGRAMS | | | | | | | | | |
|---|------------------|------------------------------------|------------------------------------|----------------------|------------------------------------|------------------------------------|--------------|------------------------------------|--------------|
| Department of Health and Human Services | | | | | | | | | |
| 93.600 | | 93.658 | | | 93.933 | | | 93.959 | |
| | | La Plata County MST 2014-2015 (79) | | | La Plata County MST 2015-2016 (80) | | | Tribal MST 2015 (81) | |
| | | 93.600 Subtotal | | | 93.658 Subtotal | | | YS MSPI 2015-2016 (82) | |
| | | 93.600 Subtotal | | | 93.658 Subtotal | | | West Slope CASA-OBH 2014-2015 (83) | |
| Head Start 2015 (78) | | La Plata County MST 2014-2015 (79) | La Plata County MST 2015-2016 (80) | Tribal MST 2015 (81) | YS MSPI 2015-2016 (82) | West Slope CASA-OBH 2014-2015 (83) | | | |
| Revenue | | | | | | | | | |
| Grant revenue | \$ 1,261,632 | \$ 65,715 | \$ 92,001 | \$ 24,500 | \$ 9,179 | \$ 182,216 | \$ 9,179 | \$ 10,966 | |
| Program income | 0 | 31,158 | 41,520 | 101,549 | 0 | 174,227 | 0 | 0 | |
| Other income | 120,937 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| In-kind contributions | 112,275 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Revenue | 1,494,844 | 96,873 | 133,521 | 126,049 | 9,179 | 356,443 | 9,179 | (1,651) | 9,315 |
| Expenses | | | | | | | | | |
| Personnel | 880,833 | 60,756 | 84,774 | 76,840 | 6,368 | 222,370 | 6,368 | 7,394 | |
| Consultants/contract labor | 14,265 | 8,888 | 13,563 | 13,962 | 325 | 36,413 | 325 | 0 | |
| Travel | 14,866 | 6,439 | 7,944 | 4,569 | 262 | 18,952 | 262 | 0 | |
| Space and utilities | 32,372 | 5,744 | 6,216 | 9,780 | 6 | 21,740 | 6 | 1,036 | |
| Consumable supplies | 39,942 | 338 | 1,510 | 1,958 | 721 | 3,806 | 721 | 0 | |
| Repairs/maintenance | 18,970 | 1,680 | 304 | 972 | 0 | 2,956 | 0 | 0 | |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other/program support | 247,726 | 1,990 | 4,483 | 2,583 | 12 | 9,056 | 12 | 0 | |
| Training | 61,432 | 1,228 | 395 | 1,623 | 106 | 3,246 | 106 | 0 | |
| Insurance | 18,318 | 125 | 558 | 440 | 35 | 1,123 | 35 | 0 | |
| Participant costs | 12,314 | 480 | 1,072 | 1,330 | 472 | 2,882 | 472 | 0 | |
| Commodity food | 33,922 | 0 | 15 | 15 | 0 | 30 | 0 | 0 | |
| Indirect costs | 119,884 | 9,205 | 12,687 | 11,977 | 872 | 33,869 | 872 | 885 | |
| Total Expenses | 1,494,844 | 96,873 | 133,521 | 126,049 | 9,179 | 356,443 | 9,179 | 885 | 9,315 |
| Change in Net Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Assets - Beginning of year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NET ASSETS - End of year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Southern Ute Community Action Programs, Inc.

Schedule A-14

Schedule of Program Activity

Year Ended December 31, 2015

| | FEDERAL PROGRAMS | | | | | | | FEDERAL TOTAL |
|------------------------------------|---|-------------------------------|-----------------|---|---------------|------------|------------------|---------------|
| | Department of Health and Human Services | | | | | | CNCS | |
| | 93.959 | | | 94.006 | | | | |
| West Slope CASA-OBH 2015-2016 (84) | Youth IVPC OBH 2014-2015 (85) | Youth IVPC OBH 2015-2016 (86) | 93.959 Subtotal | Americorps Check N Connect 2015-2016 (87) | | | | |
| Revenue | | | | | | | | |
| Grant revenue | \$ 7,385 | \$ 53,212 | \$ 26,150 | \$ 97,713 | \$ 36,705 | \$ | \$ 6,263,382 | |
| Program income | 0 | 0 | 0 | 0 | 27,818 | 0 | 389,179 | |
| Other income | 0 | 5 | 0 | 5 | 7,500 | 0 | 337,286 | |
| In-kind contributions | 0 | 0 | 0 | 0 | 0 | 0 | 129,351 | |
| Transfers | 1,651 | 0 | 0 | 0 | 0 | 0 | 13,790 | |
| Total Revenue | 9,036 | 53,217 | 26,150 | 97,718 | 72,023 | 0 | 7,132,988 | |
| Expenses | | | | | | | | |
| Personnel | 6,489 | 37,938 | 16,557 | 68,378 | 55,139 | 0 | 4,144,287 | |
| Consultants/contract labor | 0 | 5,505 | 2,310 | 7,815 | 21 | 0 | 145,529 | |
| Travel | 0 | 59 | 15 | 74 | 1,260 | 0 | 82,942 | |
| Space and utilities | 1,182 | 908 | 1,272 | 4,398 | 1,500 | 0 | 261,811 | |
| Consumable supplies | 0 | 972 | 1,192 | 2,164 | 1,020 | 0 | 310,401 | |
| Repairs/maintenance | 0 | 275 | 463 | 738 | 0 | 0 | 271,587 | |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 45,255 | |
| Other/program support | 0 | 331 | 64 | 395 | 1,307 | 0 | 388,914 | |
| Training | 0 | 0 | 0 | 0 | 50 | 0 | 126,187 | |
| Insurance | 0 | 888 | 311 | 1,199 | 866 | 0 | 83,922 | |
| Participant costs | 0 | 1,284 | 1,481 | 2,765 | 0 | 0 | 508,419 | |
| Commodity food | 0 | 0 | 0 | 0 | 0 | 0 | 164,378 | |
| Indirect costs | 805 | 5,057 | 2,485 | 9,232 | 6,422 | 0 | 629,658 | |
| Total Expenses | 8,476 | 53,217 | 26,150 | 97,158 | 67,585 | 0 | 7,163,290 | |
| Change in Net Assets | 560 | 0 | 0 | 560 | 4,438 | () | 30,302 | |
| Net Assets - Beginning of year | 0 | 0 | 0 | 0 | 0 | 0 | \$ 803,877 | |
| NET ASSETS - End of year | 560 | 0 | 0 | 560 | 4,438 | \$ | 773,575 | |

See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

Schedule A-15

Schedule of Program Activity

Year Ended December 31, 2015

| | STATE AND LOCAL PROGRAMS | | | | | | | | | |
|---------------------------------|------------------------------------|---|---|--|--|--------------------------|---------------------------------|---|--|--|
| | YS DFC Nongrant 2015 (88) | FTA 5311 Capital Contract Transit (89) | Ignacio Community Collaboration 2015 (90) | Youth Tribal Grant 2014 (91) | Youth Tribal Grant 2015 (92) | 862 Main 2015 (93) | RRT Nongrant 2015 (94) | Senior Center Non Grant 2015 (95) | | |
| Revenue | | | | | | | | | | |
| Grant revenue | \$ 0 | \$ 7,680 | \$ 0 | \$ 41,621 | \$ 5,451 | \$ 6,536 | (\$ 2) | \$ 0 | | |
| Program income | 0 | 0 | 0 | 1,029 | 0 | 0 | 8,224 | 0 | | |
| Other income | 2,555 | 3,634 | 0 | 0 | 0 | 0 | 2,657 | 927 | | |
| In-kind contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Transfers | 0 | 0 | 0 | 914 | 914 | 0 | (13,269) | 0 | | |
| Total Revenue | 2,555 | 11,314 | 0 | 41,736 | 6,365 | 6,536 | (2,390) | 927 | | |
| Expenses | | | | | | | | | | |
| Personnel | 0 | 0 | 0 | 6,669 | 2,756 | 0 | 0 | 0 | | |
| Consultants/contract labor | 0 | 0 | 0 | 4,533 | 217 | 0 | 49 | 0 | | |
| Travel | 0 | 0 | 0 | 336 | 0 | 0 | 613 | 0 | | |
| Space and utilities | 0 | 0 | 0 | 3,657 | 415 | 6,488 | 192 | 0 | | |
| Consumable supplies | 109 | 620 | 0 | 9,128 | 367 | 0 | 314 | 0 | | |
| Repairs/maintenance | 0 | 0 | 0 | 443 | 372 | 0 | 72 | 0 | | |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Equipment | 0 | 10,694 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Other/program support | 225 | 0 | 0 | 335 | 56 | 0 | 1,480 | 80 | | |
| Training | 0 | 0 | 0 | 98 | 0 | 0 | 0 | 0 | | |
| Insurance | 0 | 0 | 0 | 891 | 257 | 48 | 0 | 0 | | |
| Participant costs | 1,291 | 0 | 0 | 10,297 | 1,320 | 0 | 0 | 0 | | |
| Commodity food | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | | |
| Indirect costs | 171 | 0 | 0 | 5,152 | 605 | 0 | 286 | 11 | | |
| Total Expenses | 1,796 | 11,314 | 0 | 41,539 | 6,365 | 6,536 | 3,006 | 112 | | |
| Change in Net Assets | 759 | 0 | 0 | 197 | 0 | 0 | (5,396) | 815 | | |
| Net Assets - Beginning of year | 0 | 0 | 8,746 | 0 | 0 | 0 | 10,712 | 19,186 | | |
| NET ASSETS - End of year | 759 | 0 | 8,746 | 197 | 0 | 0 | 5,316 | 20,001 | | |

Southern Ute Community Action Programs, Inc.

Schedule A-16

Schedule of Program Activity

Year Ended December 31, 2015

| | STATE AND LOCAL PROGRAMS | | | | | | | |
|---------------------------------|--|-------------------------------------|--|-------------------------------------|--------------------------------------|-------------------|-------------------|-----------------------------|
| | Training Advantage Non-grant 2015 (96) | Peaceful Spirit Non-grant 2015 (97) | Suicide Prevention Non Grant 2015 (98) | Tribal Senior Center 2014-2015 (99) | Tribal Senior Center 2015-2016 (100) | HS CPP PY14 (101) | HS CPP PY15 (102) | HS Building Fund 2015 (103) |
| Revenue | | | | | | | | |
| Grant revenue | \$ 0 | \$ 0 | \$ 4,778 | \$ 35,236 | \$ 9,735 | \$ 136,175 | \$ 51,391 | \$ 0 |
| Program income | 0 | 0 | 110 | 0 | 0 | 0 | 0 | 0 |
| Other income | 0 | 1,703 | 240 | 0 | 4,222 | 0 | 0 | 2,856 |
| In-kind contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers | (521) | 0 | 0 | 0 | 0 | (76,603) | 76,603 | 0 |
| Total Revenue | (521) | 1,703 | 5,128.00 | 35,236 | 13,957 | 59,572 | 127,994 | 2,856 |
| Expenses | | | | | | | | |
| Personnel | 3,886 | 0 | 2,519 | 19,843 | 7,312 | 51,134 | 31,030 | 0 |
| Consultants/contract labor | 327 | 0 | 0 | 177 | 93 | 0 | 2,265 | 5,416 |
| Travel | 0 | 0 | 1,182 | 29 | 0 | 0 | 3,254 | 0 |
| Space and utilities | 294 | 0 | 27 | 2,361 | 903 | 324 | 165 | 0 |
| Consumable supplies | 295 | 0 | 223 | 2,201 | 1,790 | 4 | 14,412 | 48 |
| Repairs/maintenance | 0 | 1,585 | 0 | 556 | 152 | 0 | 0 | 0 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other/program support | 143 | 107 | 53 | 761 | 18 | 1 | 57 | 1,678 |
| Training | 0 | 0 | 479 | 19 | 0 | 2,252 | 4,160 | 0 |
| Insurance | 219 | 0 | 158 | 611 | 157 | 196 | 92 | 0 |
| Participant costs | 0 | 229 | 0 | 0 | 0 | 0 | 101 | 0 |
| Commodity food | 0 | 0 | 0 | 5,330 | 2,206 | 0 | 0 | 0 |
| Indirect costs | 542 | 202 | 487 | 3,348 | 1,326 | 5,661 | 5,831 | 0 |
| Total Expenses | 5,706 | 2,123 | 5,128 | 35,236 | 13,957 | 59,572 | 61,367 | 7,142 |
| Change in Net Assets | (6,227) | (420) | 0 | 0 | 0 | 0 | 66,627 | (4,286) |
| Net Assets - Beginning of year | 20,274 | 789 | 24 | 0 | 0 | 0 | 0 | 9,228 |
| NET ASSETS - End of year | \$ 14,047 | \$ 369 | \$ 24 | \$ 0 | \$ 0 | \$ 0 | \$ 66,627 | \$ 4,942 |

Southern Ute Community Action Programs, Inc.

Schedule A-17

Schedule of Program Activity

Year Ended December 31, 2015

| | STATE AND LOCAL PROGRAMS | | | | | | | | | |
|---------------------------------|--------------------------|--------------------------------------|------------------------------------|-------------------------|------------------|----------------------------|--------------------------|-------------------------|--|--|
| | Central Admin 2015 (104) | Sports Teams/Pass-through 2015 (105) | Youth Service Non-grant 2015 (106) | Sharing Tree 2015 (107) | GP NG 2015 (108) | GP Food Retreat 2015 (109) | GP Apple Days 2015 (110) | Daniels Fund 2015 (111) | | |
| Revenue | | | | | | | | | | |
| Grant revenue | \$ 0 | \$ 1,352 | \$ 0 | \$ 0 | \$ 7,774 | \$ 504 | \$ 266 | \$ 30,000 | | |
| Program income | 661,255 | 3,403 | 500 | 0 | 0 | 487 | 2,042 | 0 | | |
| Other income | 0 | 7,144 | 380 | 350 | 355 | 1,630 | 0 | 0 | | |
| In-kind contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Transfers | (48,133) | 0 | 0 | 362 | 0 | 0 | 0 | 0 | | |
| Total Revenue | 613,122 | 11,899 | 880 | 712 | 8,129 | 2,621 | 2,308 | 30,000 | | |
| Expenses | | | | | | | | | | |
| Personnel | 492,293 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Consultants/contract labor | 46,956 | 1,120 | 0 | 0 | 7,742 | 1,431 | 231 | 0 | | |
| Travel | 6,379 | 2,620 | 897 | 0 | 0 | 0 | 60 | 0 | | |
| Space and utilities | 23,648 | 160 | 0 | 0 | 0 | 0 | 880 | 0 | | |
| Consumable supplies | 23,735 | 4,934 | 0 | 3 | 304 | 1,190 | 479 | 0 | | |
| Repairs/maintenance | 5,049 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Other/program support | 12,363 | 2,706 | 98 | 0 | 83 | 0 | 618 | 30,000 | | |
| Training | 3,640 | 100 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Insurance | 3,246 | 147 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Participant costs | 0 | 40 | 4 | 326 | 0 | 0 | 40 | 0 | | |
| Commodity food | 0 | 0 | 0 | 383 | 0 | 0 | 0 | 0 | | |
| Indirect costs | 0 | 0 | 105 | 0 | 0 | 0 | 0 | 0 | | |
| Total Expenses | 617,309 | 11,827 | 1,104 | 712 | 8,129 | 2,621 | 2,308 | 30,000 | | |
| Change in Net Assets | (4,187) | 72 | (224) | 0 | 0 | 0 | 0 | 0 | | |
| Net Assets - Beginning of year | 4,187 | 0 | 1,510 | 0 | 0 | 0 | 0 | 0 | | |
| NET ASSETS - End of year | 0 | 72 | 1,286 | 0 | 0 | 0 | 0 | 0 | | |

Southern Ute Community Action Programs, Inc.

Schedule A-18

Schedule of Program Activity

Year Ended December 31, 2015

| | STATE AND LOCAL PROGRAMS | | | | | DISCRETIONARY | | |
|---------------------------------|--------------------------|-------------------------|---|---------------------------|------------------------------|------------------------------|--|--------------------------------------|
| | HS NG 2015 (112) | EHS NG 2015 (113) | Contributed Space from Related Party (111) | STATE & LOCAL TOTAL | GAAP Adjustments (112) | Total Program Activity | Central Admin Non-grant 2015 (113) | Admin- istration 2015 (114) |
| Revenue | | | | | | | | |
| Grant revenue | \$ 0 | \$ 0 | \$ 0 | \$ 338,497 | \$ 0 | \$ 6,601,879 | \$ 0 | \$ 0 |
| Program income | 15,540 | 10,864 | 0 | 703,454 | (698,605) | 394,028 | 0 | 0 |
| Other income | 6,949 | 0 | 0 | 35,602 | (120,937) | 251,951 | 34,556 | 0 |
| In-kind contributions | 0 | 0 | 167,678 | 167,678 | (116,864) | 180,165 | 0 | 0 |
| Transfers | (3,030) | 14,862 | 0 | (49,729) | 0 | (35,939) | 48,133 | (12,194) |
| Total Revenue | 19,459 | 25,726 | 167,678 | 1,195,502 | (936,406) | 7,392,084 | 82,689 | (12,194) |
| Expenses | | | | | | | | |
| Personnel | 4,963 | 18,307 | 0 | 640,712 | 0 | 4,784,999 | (62) | 0 |
| Consultants/contract labor | 0 | 0 | 0 | 70,557 | 0 | 216,086 | 1,906 | 0 |
| Travel | 477 | 0 | 0 | 15,847 | 0 | 98,789 | 1 | 0 |
| Space and utilities | 0 | 0 | 0 | 39,514 | 0 | 301,325 | 1,899 | 0 |
| Consumable supplies | 4,724 | 388 | 0 | 65,268 | 0 | 375,669 | 6,172 | 0 |
| Repairs/maintenance | 187 | 54 | 0 | 8,470 | 0 | 280,057 | 0 | 0 |
| Depreciation | 0 | 0 | 0 | 0 | 89,635 | 89,635 | 5,251 | 0 |
| Equipment | 0 | 0 | 0 | 10,694 | (55,949) | 0 | 0 | 0 |
| Other/program support | 1,136 | 197 | 167,678 | 219,873 | (265,363) | 343,424 | 14,140 | 0 |
| Training | 4,321 | 4,052 | 0 | 19,121 | 0 | 145,308 | 0 | 0 |
| Insurance | 0 | 0 | 0 | 6,022 | 0 | 89,944 | 141 | 0 |
| Participant costs | 1,806 | 284 | 0 | 15,738 | 0 | 524,157 | 0 | 0 |
| Commodity food | 0 | 0 | 0 | 7,940 | 0 | 172,318 | 0 | 0 |
| Indirect costs | 1,845 | 2,444 | 0 | 28,016 | (661,255) | (3,581) | 3,581 | 0 |
| Total Expenses | 19,459 | 25,726 | 167,678 | 1,147,772 | (892,932) | 7,418,130 | 33,029 | 0 |
| Change in Net Assets | 0 | 0 | 0 | 47,730 | (43,474) | (26,046) | 49,660 | (12,194) |
| Net Assets - Beginning of year | 0 | 0 | 0 | 74,656 | 229,546 | 1,108,079 | 115,258 | 427,934 |
| NET ASSETS - End of year | 0 | 0 | 0 | \$ 122,386 | \$ 186,072 | \$ 1,082,033 | \$ 164,918 | \$ 415,740 |

Southern Ute Community Action Programs, Inc.

Schedule B-1

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2015

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | CFDA Number | Pass-Through Entity Identifying Number | Federal Expenditures |
|---|----------------|---|-------------------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | |
| Passed through Colorado Department of Public Health and Environment | | | |
| (1) Child and Adult Care Food Program | 10.558 | 11 FLA 15256 | 74,311 |
| (2) Child and Adult Care Food Program | | 16-81850 | 26,336 |
| | | Subtotal CFDA 10.558 | 100,647 |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE PROGRAMS | | | 100,647 |
| U.S. DEPARTMENT OF JUSTICE | | | |
| Passed through Southern Ute Indian Tribe | | | |
| (3) DOJ HS Fatherhood/Motherhood 2013-2015 | 16.731 | 2013-TY-FX-0066 | 3,031 |
| (4) DOJ HS Fatherhood/Motherhood 2015-2016 | | 2013-TY-FX-0066 | 3,864 |
| | | Subtotal CFDA 16.731 | 6,895 |
| Passed through Town of Ignacio | | | |
| (5) DCJ-Justice Assistance YS JAG 2014 | 16.738 | 2013-DJ-14-003255-03-1 | 19,040 |
| TOTAL U.S. DEPARTMENT OF JUSTICE PROGRAMS | | | 25,935 |
| U.S. DEPARTMENT OF LABOR | | | |
| WIA Cluster | | | |
| Passed through Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium | | | |
| (6) WIA - Statewide Adult | 17.258 | Contract# 65541 | 25,638 |
| (7) WIA - Statewide Adult | | Contract# 65541 | 165,822 |
| (8) WIA - Statewide Adult | | Contract# 65541 | 31,938 |
| (9) WIA - Statewide Adult | | Contract# 65541 | 8,632 |
| (10) WIA - Statewide Adult | | Contract# 65541 | 5,706 |
| (11) WIA - Statewide Adult | | Contract# 65541 | 25,102 |
| (12) WIA - Regional Youth | | Contract# 65541 | 129,871 |
| (13) WIA - Regional Youth | | Contract# 65541 | 9,104 |
| (14) WIA - Regional Youth | | Contract# 65541 | 8,473 |
| (15) WIA - Regional Youth | | Contract# 65541 | 6,549 |
| | | Subtotal CFDA 17.258 | 416,835 |
| Passed through Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium | | | |
| (16) WIA - Regional Youth | 17.259 | Contract# 65541 | 60,581 |
| (17) WIA - Regional Youth | | Contract# 65541 | 51,726 |
| (18) WIA - Regional Youth | | Contract# 65541 | 14,889 |
| (19) WIA - Regional Youth | | Contract# 65541 | 13,515 |
| (20) WIA - Regional Youth | | Contract# 65541 | 26,374 |
| (21) WIA - Regional Youth | | Contract# 65541 | 53,016 |
| (22) WIA - Regional Youth | | Contract# 65541 | 44,932 |
| (23) WIA - Regional Youth | | Contract# 65541 | 595 |
| (24) WIA - Regional Youth | | Contract# 65541 | 461 |
| (25) WIA - Regional Youth | | Contract# 65541 | 26,055 |
| (26) WIA - Regional Youth | | Contract# 65541 | 47,067 |
| (27) WIA - Regional Youth | | Contract# 65541 | 16,446 |
| (28) WIA - Regional Youth | | Contract# 65541 | 14,560 |
| (29) WIA - Regional Youth | | Contract# 65541 | 12,747 |
| (30) WIA - Regional Youth | | Contract# 65541 | 61,984 |
| (31) WIA - Regional Youth | | Contract# 65541 | 40,385 |
| | | Subtotal CFDA 17.259 | 485,333 |

Southern Ute Community Action Programs, Inc.

Schedule B-2

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2015

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | CFDA Number | Pass-Through Entity Identifying Number | Federal Expenditures |
|---|----------------|--|-------------------------|
| U.S. DEPARTMENT OF LABOR (Continued) | | | |
| Passed through Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium | | | |
| (32) WIA - Regional Dislocated Worker | 17.278 | Contract# 65541 | 8,289 |
| (33) WIA - Regional Dislocated Worker | | Contract# 65541 | 14,470 |
| (34) WIA - Regional Dislocated Worker | | Contract# 65541 | 57,304 |
| (35) WIA - Regional Dislocated Worker | | Contract# 65541 | 25,257 |
| (36) WIA - Regional Dislocated Worker | | Contract# 65541 | 52,085 |
| | | Subtotal CFDA 17.278 | 157,405 |
| | | Subtotal WIA Cluster CFDA #17.258, 17.259, and 17.278 | 1,059,573 |
| Passed through Southern Ute Indian Tribe | | | |
| (37) WIA - Native American Adult | 17.265 | AB257401455A8 | 18,042 |
| (38) WIA - Native American Adult | | AB257401455A8 | 22,716 |
| (39) WIA - Native American Youth | | AB257401455A8 | 4,148 |
| (40) WIA - Native American Youth | | AB257401455A8 | 4,631 |
| | | Subtotal CFDA 17.265 | 49,537 |
| TOTAL U.S. DEPARTMENT OF LABOR PROGRAMS | | | 1,109,110 |
| U.S. DEPARTMENT OF TRANSPORTATION | | | |
| Passed through Colorado Department of Transportation | | | |
| (41) FTA 5311 Rural Transit | 20.509 | # 15-HTR-ZL-00096 | 137,310 |
| (42) FTA 5311f Inner City Transit | | # 15-HTR-ZL-00136 | 365,072 |
| (43) FTA 5311 Capital Contract Transit | | # 15-HTR-ZL-00037 | 45,255 |
| Passed through Southern Ute Indian Tribe | | | |
| (44) FTA Tribal Transit Program | | #CO-18-X034-00 & CO-18-x036-00 | 203,625 |
| | | Subtotal CFDA 20.509 | 751,262 |
| Passed through Colorado Department of Transportation | | | |
| (45) New Freedom Senior Transport 2015 | 20.521 | # 15-HTR-ZL-00111 | 32,993 |
| Passed through Colorado Department of Transportation | | | |
| (46) HS CDOT 2015 | 20.600 | PO # 411007019 | 2,103 |
| Passed through Colorado Department of Transportation | | | |
| (47) YS CDOT Mini Grant 2015 | 20.616 | N/A | 750 |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION PROGRAMS | | | 787,108 |
| U.S. DEPARTMENT OF EDUCATION | | | |
| Passed through Colorado Department of Education | | | |
| (48) 21st Century Community Learning Centers | 84.287 | Y799 SUCAP Ignacio | 62,716 |
| (49) 21st Century Community Learning Centers | | Y799 SUCAP Ignacio | 96,016 |
| | | Subtotal CFDA 84.287 | 158,732 |
| TOTAL U.S. DEPARTMENT OF EDUCATION PROGRAMS | | | 158,732 |

Southern Ute Community Action Programs, Inc.

Schedule B-3

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2015

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | CFDA Number | Pass-Through Entity Identifying Number | Federal Expenditures |
|---|----------------|---|-------------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| Aging Cluster | | | |
| Passed through La Plata County | | | |
| (50) Special Programs for the Aging Title III, Part C_Nutrition Services | 93.045 | 13-054-13131 | 23,148 |
| (51) Special Programs for the Aging Title III, Part C_Nutrition Services | | 13-054-13131 | 46,839 |
| | | Subtotal CFDA 93.045 | 69,987 |
| Passed through Southern Ute Indian Tribe | | | |
| (52) Nutrition Services Incentive Program SC T6 2014 | 93.053 | 1401CONSIT | 3,465 |
| (53) Nutrition Services Incentive Program SC T6 2015 | | 1401CONSIT | 1,809 |
| | | Subtotal CFDA 93.053 | 5,274 |
| | | Subtotal Aging Cluster CFDA #93.045 and 93.053 | 75,261 |
| Passed through Southern Ute Indian Tribe | | | |
| (54) Senior Center Title VI SC T6 2015-2016 | 93.047 | 1401COT6NS | 57,023 |
| (55) Senior Center Title VI SC T6 2014-2015 | | 1401COT6NS | 14,662 |
| | | Subtotal CFDA 93.047 | 71,685 |
| Passed through Archuleta County DHS | | | |
| (56) Responsible Fatherhood Grant | 93.086 | N/A | 177,660 |
| Direct Funding | | | |
| (57) YS Drug Free Coalition 2014-2015 | 93.276 | 7H79SP020732-03 | 121,794 |
| (58) YS Drug Free Coalition 2015-2016 | | 7H79SP020732-04 | 31,500 |
| | | Subtotal CFDA 93.276 | 153,294 |
| Passed through National Indian Youth Leadership Program | | | |
| (59) YS National Indian Youth Leadership 2014-2015 | 93.297 | NIYLP Grant #201401 | 17,435 |
| (60) YS National Indian Youth Leadership 2015-2016 | | NIYLP Grant #201401 | 13,141 |
| | | Subtotal CFDA 93.297 | 30,576 |
| Passed through Southern Ute Indian Tribe | | | |
| (61) Substance Abuse Services 2015 | 93.441 | HHSI 24Z-2013-10012C | 1,050,933 |
| (62) Substance Abuse MSPI 2014 | | HHSI242201300003C | 50,031 |
| | | Subtotal CFDA 93.441 | 1,100,964 |
| Passed through La Plata County | | | |
| (63) La Plata County Colorado Works 2014 | 93.558 | 14-061-13131 | 16,070 |
| (64) La Plata County Employment First 2015 | | 15-072-13131 | 15,213 |
| (65) La Plata County Employment First 2014 | | 12-064-13131 | 50,681 |

Southern Ute Community Action Programs, Inc.

Schedule B-4

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2015

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | CFDA Number | Pass-Through Entity Identifying Number | Federal Expenditures |
|--|----------------|---|-------------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued) | | | |
| Passed through Archuleta County (Continued) | | | |
| (66) Archuleta County Colorado Works 2015 | 93.558 | ARCH CW PY 15 | 22,948 |
| | (Continued) | | |
| (67) Archuleta County Colorado Works 2014 | | ARCH CW PY 14 | 22,425 |
| (68) Archuleta County Employment First 2015 | | ARCH EF PY 15 | 9,698 |
| (69) Archuleta County Employment First 2014 | | ARCH EF PY 14 | 29,873 |
| (70) Archuleta County Data Entry Tech 2015 | | ARCH TECH PY 15 | 3,284 |
| (71) Archuleta County Data Entry Tech 2014 | | ARCH TECH PY 14 | 8,299 |
| | | Subtotal CFDA 93.558 | 178,491 |
| Passed through Southern Ute Indian Tribe | | | |
| (72) CSBG Senior Center 2014-2016 | 93.569 | G15IACOCOSR | 4,622 |
| (73) CSBG Senior Center 2013-2015 | | G14IACOCOSR | 2,910 |
| | | Subtotal CFDA 93.569 | 7,532 |
| Passed through Southern Ute Indian Tribe | | | |
| (74) Child Care Development Fund 2012 | 93.576 | G13PBCOCCDF | 20,523 |
| (75) Child Care Development Fund 2013-2015 | | G14PBCOCCDF | 134,006 |
| (76) Child Care Development Fund 2014-2016 | | G15PBCOCCDF | 23,184 |
| | | Subtotal CFDA 93.576 | 177,713 |
| Passed through Southern Ute Indian Tribe | | | |
| (77) Early Head Start | 93.600 | 90C19825/02 | 521,229 |
| (78) Head Start | | 90C19825/02 | 1,261,632 |
| | | Subtotal CFDA 93.600 | 1,782,861 |
| Passed through La Plata County | | | |
| (79) La Plata County MST 2014-2015 | 93.658 | PS MST CTY 14 | 65,715 |
| (80) La Plata County MST 2015-2016 | | PS MST CTY 15 | 92,001 |
| Passed through Southern Ute Indian Tribe | | | |
| (81) Tribal MST 2015 | | PS MST N/A | 24,500 |
| | | Subtotal CFDA 93.658 | 182,216 |
| Passed through Southern Ute Indian Tribe | | | |
| (82) YS MSPI 2015-2016 | 93.933 | N/A | 9,179 |

Southern Ute Community Action Programs, Inc.

Schedule B-5

Schedule of Expenditures of Federal Awards

Southern Ute Community Action Programs, Inc.

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title | CFDA Number | Pass-Through Entity Identifying Number | Federal Expenditures |
|--|----------------|---|-------------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued) | | | |
| Passed through Colorado Department of Human Services | | | |
| (83) West Slope CASA (DBH) 2014-2015 | 93.959 | PSC WSC 14 | 10,966 |
| (84) West Slope CASA (DBH) 2015-2016 | | 16 IHJA 78735 | 7,385 |
| (85) Youth Prevention DBH 2014-2015 | | Contract# 11IHM 16343 | 53,212 |
| (86) Youth Prevention OBH 2015-2016 | | Contract# 82495 | 26,150 |
| | | Subtotal CFDA 93.959 | 97,713 |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS | | | 4,045,145 |
| CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | | | |
| Passed through Serve Colorado | | | |
| (87) Americorps Check N Connect 2015-2016 | 94.006 | 15AC172607 | 36,705 |
| TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE PROGRAMS | | | 36,705 |
| TOTAL FEDERAL EXPENDITURES | | | \$ 6,263,382 |

Notes to Schedule of Expenditures of Federal Awards

Note 1 - Basis of Presentation

The Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of Southern Ute Community Action Programs, Inc. under programs of the federal government for the year ended December 31, 2015. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Southern Ute Community Action Programs, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Southern Ute Community Action Programs, Inc.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Southern Ute Community Action Programs, Inc. has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3 - Subrecipients

No federal grant awards were passed through to subrecipients during the year ended December 31, 2015.



Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

Board of Directors
Southern Ute Community Action Programs, Inc.
Ignacio, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Southern Ute Community Action Programs, Inc., which comprise the statement of financial position as of December 31, 2015, and the related statements of activities and cash flows for the year ended December 31, 2015, and the related notes to the financial statements, and have issued our report thereon dated May 31, 2016.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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


Wipfli LLP

May 31, 2016
Madison, Wisconsin



Independent Auditor’s Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance

Board of Directors
Southern Ute Community Action Programs, Inc.
Ignacio, Colorado

Report on Compliance for Each Major Federal Program

We have audited Southern Ute Community Action Programs, Inc.’s compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015. Southern Ute Community Action Programs, Inc.’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility for Compliance

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

Auditor’s Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Southern Ute Community Action Programs, Inc.’s compliance.

Opinion on Each Major Federal Program

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

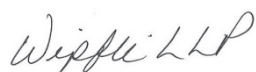
Report on Internal Control Over Compliance

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

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

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

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



Wipfli LLP

May 31, 2016
Madison, Wisconsin

Southern Ute Community Action Programs, Inc.

Schedule of Findings and Questioned Costs
Year Ended December 31, 2015

Section I - Summary of Auditor's Results

Financial Statements

| | |
|---|------------|
| Type of auditor's report issued? | Unmodified |
| Internal control over financial reporting: | |
| Material weaknesses identified? | No |
| Significant deficiencies identified? | No |
| Noncompliance material to financial statements noted? | No |

Federal Awards

| | |
|---|------------|
| Internal control over major federal programs: | |
| Material weaknesses identified? | No |
| Significant deficiencies identified? | No |
| Type of auditor's report issued on compliance for major program | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]? | No |

Identification of major federal programs:

| <u>Name of Federal Major Program or Cluster</u> | <u>CFDA No.</u> |
|---|-----------------|
| Indian Self-Determination | 93.441 |
| Head Start | 93.600 |

| | |
|--|-----------|
| Dollar threshold used to distinguish between Type A and Type B programs: | |
| Federal | \$750,000 |
| Auditee qualified as low-risk auditee? | Yes |

Section II - Financial Statement Findings

None

Section III - Federal and State Award Findings and Questioned Costs

None

Section IV - Summary Schedule of Prior Year Findings

None