

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

Ignacio, Colorado

Financial Statements and Supplementary Information
Year Ended December 31, 2016

Southern Ute Community Action Programs, Inc.

Financial Statements and Supplementary Information
Year Ended December 31, 2016

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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, 2016, 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, 2016, 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, schedules B-1 through B-5, 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, schedules A-1 through A-19, 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 25, 2017 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 25, 2017
Madison, Wisconsin

Southern Ute Community Action Programs, Inc.

Statement of Financial Position December 31, 2016

<i>Assets</i>	
Current assets:	
Cash	\$ 1,211,684
Grants receivable	868,506
Other receivables	2,212
Prepaid expenses	20,853
<hr/>	
Total current assets	2,103,255
<hr/>	
Property and equipment, net	336,652
<hr/>	
TOTAL ASSETS	\$ 2,439,907

<i>Liabilities and Net Assets</i>	
Current liabilities:	
Accounts payable	\$ 88,302
Accrued payroll	223,502
Accrued compensated absences	138,708
Grant funds received in advance	48,285
<hr/>	
Total current liabilities	498,797
<hr/>	
Net assets	
Unrestricted	861,481
Temporarily restricted	1,079,629
<hr/>	
Total net assets	1,941,110
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TOTAL LIABILITIES AND NET ASSETS	\$ 2,439,907

Southern Ute Community Action Programs, Inc.

Statement of Activities

Year Ended December 31, 2016

	Unrestricted	Temporarily Restricted	Total
Revenue and other support:			
Grant revenue	\$ 6,582,765	\$ 247,387	\$ 6,830,152
Program income	236,895	140,684	377,579
Other income	291,911	15,405	307,316
In-kind contributions	173,671	0	173,671
Net assets released from restrictions	405,880	(405,880)	0
Total revenue and other support	7,691,122	(2,404)	7,688,718
Expenses:			
Program services:			
Children's education services	2,312,938	0	2,312,938
Substance abuse treatment	1,275,152	0	1,275,152
Job training	1,265,037	0	1,265,037
Transit services	963,435	0	963,435
Youth services	571,069	0	571,069
Senior services	282,739	0	282,739
Other programs	67,615	0	67,615
Total program services	6,737,985	0	6,737,985
Supporting services:			
Management and general	672,314	0	672,314
Total expenses	7,410,299	0	7,410,299
Change in net assets	280,823	(2,404)	278,419
Net assets - Beginning of year	580,658	1,082,033	1,662,691
Net assets - End of year	\$ 861,481	\$ 1,079,629	\$ 1,941,110

See accompanying notes to financial statements.

Southern Ute Community Action Programs, Inc.

Statement of Cash Flows

Year Ended December 31, 2016

Increase (decrease) in cash:

Cash flows from operating activities:

Change in net assets \$ 278,419

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

Depreciation 95,248

Changes in operating assets and liabilities:

Grants receivable (67,335)

Other receivables 2,786

Prepaid expenses 37,730

Accounts payable (10,803)

Accrued payroll (9,040)

Accrued compensated absences 6,866

Grant funds received in advance (19,305)

Net cash provided by operating activities 314,566

Cash flows from investing activities:

Purchase of property and equipment (211,606)

Net cash used in investing activities (211,606)

Change in cash 102,960

Cash - Beginning of year 1,108,724

Cash - End of year \$ 1,211,684

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 53% 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 pass-through funds 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, transportation, 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 \$303,951 at December 31, 2016, 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 \$107,305 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 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, 2016.

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 25, 2017, which is the date the financial statements were available to be issued.

Note 2 **Grants Receivable**

The balance at December 31, 2016, consists of amounts due from various agencies as follows:

Federal programs	\$	831,591
State and local programs		<u>36,915</u>
Total	\$	<u>868,506</u>

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		162,145
Vehicles		1,044,169
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Total property and equipment		1,606,986
Accumulated depreciation	(1,270,334)
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Net property and equipment	\$	336,652

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% (10.25% at December 31, 2016). The line of credit had no outstanding balance at December 31, 2016, 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, 2016 was \$171,020. Future minimum lease payments on leases having non-cancelable terms beyond December 31, 2016, are as follows:

2017	\$	157,824
2018		117,255
2019		49,561
2020		10,627
2021		6,651
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Total	\$	341,918

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>\$ 3,542,542</u>
<u>Grants receivable from related party</u>	<u>\$ 171,725</u>
<u>Direct grants and contributions</u>	<u>\$ 176,540</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 \$72,741 to the plan during the year ended December 31, 2016.

Note 8 Grant Awards

At December 31, 2016, the Organization had received future funding commitments under federal grants of approximately \$1,400,000. 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	\$ 303,951
Children’s education services	101,788
Job training programs	21,323
Substance abuse treatment programs	555,075
Other programs	17,268
Transit services	42,303
Senior services	30,423
Youth services programs	7,498
<u>Total temporarily restricted net assets</u>	<u>\$ 1,079,629</u>

Supplementary Information

Southern Ute Community Action Programs, Inc.

Schedule A-1

Schedule of Program Activity

Year Ended December 31, 2016

	FEDERAL PROGRAMS							DOL 17.258
	Department of Agriculture 10.558			Department of Justice 16.731			SW WIA Adult Program 2014 (5)	
	Child & Adult Care Food Program 2016 (1)	Child & Adult Care Food Program 2015 (2)	10.558 Subtotal	DOJ HS Fatherhood/ Motherhood 2016-2017 (3)	DOJ HS Fatherhood/ Motherhood 2015-2016 (4)	16.731 Subtotal		
	Total							
Revenue								
Grant revenue	\$ 6,830,152	\$ 75,001	\$ 27,935	\$ 102,936	\$ 1,723	\$ 1,536	\$ 3,259	\$ 7,756
Program income	377,579	0	0	0	0	0	0	0
Other income	307,316	0	0	0	181	657	838	0
In-kind contributions	173,671	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	(46,750)
Total Revenue	7,688,718	75,001	27,935	102,936	1,904	2,193	4,097	(38,994)
Expenses								
Personnel	4,855,867	24,547	10,079	34,626	0	1,298	1,298	0
Consultants/contract labor	173,082	0	0	0	0	0	0	0
Travel	87,639	174	0	174	1,723	0	1,723	0
Space and utilities	310,469	849	565	1,414	0	0	0	0
Consumable supplies	356,300	454	843	1,297	0	625	625	0
Repairs/maintenance	285,509	(83)	39	(44)	0	0	0	0
Depreciation	95,248	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	296,520	0	1	1	0	0	0	0
Training	129,311	0	0	0	0	0	0	0
Insurance	84,788	447	231	678	0	0	0	0
Participant costs	551,379	0	0	0	0	62	62	7,541
Commodity food	184,187	41,486	13,523	55,009	0	0	0	0
Indirect costs	0	7,127	2,654	9,781	181	208	389	792
Total Expenses	7,410,299	75,001	27,935	102,936	1,904	2,193	4,097	8,333
Change in Net Assets	278,419	0	0	0	0	0	0	(47,327)
Net Assets - Beginning of year	1,662,691	0	0	0	0	0	0	47,327
NET ASSETS - End of year	\$ 1,941,110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

Schedule A-2

Schedule of Program Activity

Year Ended December 31, 2016

	FEDERAL PROGRAMS							
	Department of Labor							
	17.258							
	SW WIA Adult Program 2015	SW WIA Adult Program 2016	SW WIA AD ENH Program 2016	SW WIA DW LT Program 2015	SW WIA DW ENHANCED Program 2015	SC WIA Adult Program 2014	SC WIA Adult Program 2015	SC WIA AD ENH Program 2016
	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Revenue								
Grant revenue	\$ 171,231	\$ 45,244	\$ 17,181	\$ 28,731	\$ 20,512	\$ 13,862	\$ 175,449	\$ 17,181
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	1,187	0	0	0	0	(75,130)	0	0
Total Revenue	172,418	45,244	17,181	28,731	20,512	(61,268)	175,449	17,181
Expenses								
Personnel	78,348	20,092	8,342	10,094	8,388	0	89,903	8,823
Consultants/contract labor	600	117	41	25	47	1	425	51
Travel	688	392	107	23	117	0	1,554	120
Space and utilities	13,379	4,950	1,779	981	1,796	0	11,259	1,308
Consumable supplies	1,341	262	44	42	225	0	1,358	37
Repairs/maintenance	262	11	20	7	16	0	195	39
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	308	53	61	10	88	0	152	16
Training	18	0	0	0	9	0	17	0
Insurance	1,448	413	0	0	11	0	1,930	0
Participant costs	59,642	14,655	5,154	14,973	7,866	12,769	51,984	5,154
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	16,384	4,299	1,633	2,576	1,949	1,341	16,672	1,633
Total Expenses	172,418	45,244	17,181	28,731	20,512	14,111	175,449	17,181
Change in Net Assets	0	0	0	0	0	(75,379)	0	0
Net Assets - Beginning of year	0	0	0	0	0	75,379	0	0
NET ASSETS - End of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Southern Ute Community Action Programs, Inc.

Schedule A-3

Schedule of Program Activity

Year Ended December 31, 2016

	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 2015 (18)	SW WIA Youth IS 2015 (19)	SW WIA Youth OOS 2016 (20)	
Revenue								
Grant revenue	\$ 20,844	\$ 18,867	\$ 536,858	\$ 15,053	\$ 2,487	\$ 69,038	\$ 31,201	\$ 40,474
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	(120,693)	(23,443)	(24,031)	0	0	0
Total Revenue	20,844	18,867	416,165	(8,390)	(21,544)	69,038	31,201	40,474
Expenses								
Personnel	10,680	7,991	242,661	0	1,583	36,100	16,369	29,117
Consultants/contract labor	11	40	1,358	0	1	223	109	205
Travel	15	133	3,149	5	0	765	337	552
Space and utilities	388	1,030	36,870	0	(33)	6,138	3,161	5,745
Consumable supplies	16	235	3,560	0	0	628	339	347
Repairs/maintenance	4	13	567	0	0	144	59	18
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	4	12	704	0	0	164	84	88
Training	0	8	52	0	0	10	6	0
Insurance	0	(12)	3,790	0	0	523	238	556
Participant costs	7,866	7,624	195,228	13,618	1,317	17,783	7,534	0
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	1,860	1,793	50,932	1,430	301	6,560	2,965	3,846
Total Expenses	20,844	18,867	538,871	15,053	3,169	69,038	31,201	40,474
Change in Net Assets	0	0	(122,706)	(23,443)	(24,713)	0	0	0
Net Assets - Beginning of year	0	0	122,706	23,443	24,713	0	0	0
NET ASSETS - End of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Southern Ute Community Action Programs, Inc.

Schedule A-4

Schedule of Program Activity

Year Ended December 31, 2016

	FEDERAL PROGRAMS							
	Department of Labor							
	17.259							
	SW WIA Youth IS 2016 (21)	SC WIA Youth OOS 2014 (22)	SC WIA Youth IS 2014 (23)	SC WIA Youth OOS 2015 (24)	SC WIA Youth IS 2015 (25)	SC WIA Youth OOS 2016 (26)	SC WIA Youth IS 2016 (27)	Western Youth OOS 2014 (28)
Revenue								
Grant revenue	\$ 13,419	\$ 0	\$ 11	\$ 78,291	\$ 27,664	\$ 19,993	\$ 3,253	\$ 2,025
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	(21,080)	(22,155)	0	0	0	0	(2,006)
Total Revenue	13,419	(21,080)	(22,144)	78,291	27,664	19,993	3,253	19
Expenses								
Personnel	9,479	0	777	33,986	15,294	15,358	2,324	0
Consultants/contract labor	78	0	0	175	73	49	12	0
Travel	160	1	0	642	258	421	61	0
Space and utilities	2,008	0	0	4,355	1,901	1,766	404	0
Consumable supplies	140	0	0	606	226	94	26	0
Repairs/maintenance	9	0	0	83	35	7	2	0
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	32	0	0	58	28	123	5	0
Training	0	0	0	9	3	0	0	0
Insurance	238	0	0	759	290	275	110	0
Participant costs	0	(313)	10	30,179	6,927	0	0	17
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	1,275	(33)	83	7,439	2,629	1,900	309	2
Total Expenses	13,419	(345)	870.00	78,291	27,664	19,993	3,253	19
Change in Net Assets	0	(20,735)	(23,014)	0	0	0	0	0
Net Assets - Beginning of year	0	20,735	23,014	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-5

Schedule of Program Activity

Year Ended December 31, 2016

	FEDERAL PROGRAMS							
	Department of Labor							
	17.259					17.278		
	Western Youth IS 2014 (29)	Western Youth OOS 2015 (30)	Western Youth IS 2015 (31)	Western Youth OOS 2016 (32)	Western Youth IS 2016 (33)	17.259 Subtotal	SW WIA Adult DW 2014 (34)	SW WIA Adult DW 2015 (35)
Revenue								
Grant revenue	\$ 2,945	\$ 113,588	\$ 23,251	\$ 62,106	\$ 8,691	\$ 513,490	\$ 12,104	\$ 54,067
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	(1,652)	1,999	833	0	0	(91,535)	(40,826)	0
Total Revenue	1,293	115,587	24,084	62,106	8,691	421,955	(28,722)	54,067
Expenses								
Personnel	0	50,869	15,122	45,879	6,531	278,788	8,575	30,366
Consultants/contract labor	0	441	105	142	40	1,653	127	172
Travel	0	894	337	645	134	5,212	113	369
Space and utilities	0	9,983	2,631	5,467	916	44,442	2,214	4,721
Consumable supplies	0	872	293	272	44	3,887	181	311
Repairs/maintenance	0	207	52	13	2	631	115	12
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	0	97	26	62	9	776	21	79
Training	0	14	6	0	0	48	0	0
Insurance	0	894	211	942	189	5,225	115	598
Participant costs	2,349	40,333	3,013	2,783	0	125,550	654	12,301
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	247	10,983	2,288	5,901	826	48,951	1,272	5,138
Total Expenses	2,596	115,587	24,084	62,106	8,691	515,163	13,387	54,067
Change in Net Assets	(1,303)	0	0	0	0	(93,208)	(42,109)	0
Net Assets - Beginning of year	1,303	0	0	0	0	93,208	42,109	0
NET ASSETS - End of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Southern Ute Community Action Programs, Inc.

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Schedule of Program Activity

Year Ended December 31, 2016

	FEDERAL PROGRAMS							
	Department of Labor							
	17.278			17.265				
	SW WIA Adult DW 2016 (36)	SC WIA Adult DW 2014 (37)	SC WIA Adult DW 2015 (38)	17.278 Subtotal	17.258, 17.259, & 17.278 Cluster	Native American WIA Adult 2015 (39)	Native American WIA Adult 2016 (40)	Native American WIA Youth 2015 (41)
Revenue								
Grant revenue	\$ 6,935	\$ 6,993	\$ 52,799	\$ 132,898	\$ 1,183,246	\$ 13,435	\$ 10,639	\$ 5,487
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	(30,747)	0	(71,573)	(283,801)	0	0	0
Total Revenue	6,935	(23,754)	52,799	61,325	899,445	13,435	10,639	5,487
Expenses								
Personnel	4,945	0	32,038	75,924	597,373	6,366	5,416	3,076
Consultants/contract labor	25	0	178	502	3,513	135	183	97
Travel	97	0	701	1,280	9,641	406	94	219
Space and utilities	897	0	4,409	12,241	93,553	648	871	402
Consumable supplies	59	0	412	963	8,410	198	216	73
Repairs/maintenance	0	0	108	235	1,433	53	1	32
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	3	0	61	164	1,644	49	107	29
Training	0	0	0	0	100	0	0	0
Insurance	250	0	1,003	1,966	10,981	60	132	40
Participant costs	0	6,994	8,872	28,821	349,599	4,243	2,608	998
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	659	734	5,017	12,820	112,703	1,277	1,011	521
Total Expenses	6,935	7,728	52,799	134,916	1,188,950	13,435	10,639	5,487
Change in Net Assets	0	(31,482)	0	(73,591)	(289,505)	0	0	0
Net Assets - Beginning of year	0	31,482	0	73,591	289,505	0	0	0
NET ASSETS - End of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Southern Ute Community Action Programs, Inc.

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Schedule of Program Activity

Year Ended December 31, 2016

	FEDERAL PROGRAMS							
	Department of Labor		Department of Transportation					
	17.265		20.509					20.521
	Native American WIA Youth 2016	17.265 Subtotal	FTA 5311 Rural Transit	FTA 5311f Inner City Transit	FTA 5311 Capital Contract Transit	FTA Tribal Transit Program	20.509 Subtotal	New Freedom Senior Transport
	(42)		(43)	(44)	(45)	(46)		(47)
Revenue								
Grant revenue	\$ 2,027	\$ 31,588	\$ 136,149	\$ 322,612	\$ 113,308	\$ 188,635	\$ 760,704	\$ 41,185
Program income	0	0	26,767	141,207	0	15,483	183,457	309
Other income	0	0	110,350	0	1,142	0	111,492	6,631
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	2,027	31,588	273,266	463,819	114,450	204,118	1,055,653	48,125
Expenses								
Personnel	1,185	16,043	167,222	171,652	0	132,335	471,209	32,985
Consultants/contract labor	40	455	1,196	3,494	0	1,078	5,768	66
Travel	2	721	548	1,773	0	362	2,683	1,349
Space and utilities	185	2,106	3,996	15,223	0	3,759	22,978	3,439
Consumable supplies	60	547	21,712	57,410	0	16,672	95,794	3,092
Repairs/maintenance	0	86	43,400	126,406	0	22,828	192,634	777
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	5,086	0	114,450	0	119,536	0
Other/program support	22	207	2,988	31,225	0	1,744	35,957	250
Training	0	0	530	467	0	269	1,266	119
Insurance	37	269	5,837	12,096	0	6,515	24,448	1,475
Participant costs	303	8,152	0	0	0	0	0	0
Commodity food	0	0	9	0	0	0	9	0
Indirect costs	193	3,002	26,515	44,073	0	18,556	89,144	4,573
Total Expenses	2,027	31,588	279,039	463,819	114,450	204,118	1,061,426	48,125
Change in Net Assets	0	0	(5,773)	0	0	0	(5,773)	0
Net Assets - Beginning of year	0	0	44,776	0	0	0	44,776	2,703
NET ASSETS - End of year	\$ 0	\$ 0	\$ 39,003	\$ 0	\$ 0	\$ 0	\$ 39,003	\$ 2,703

Southern Ute Community Action Programs, Inc.

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Schedule of Program Activity

Year Ended December 31, 2016

	FEDERAL PROGRAMS							
	Department of Transportation					Department of Education		
	20.521		20.600			84.287		
	New Freedom 5310 Capital (48)	20.521 Subtotal	HS CDOT 2015 (49)	HS CDOT 2016 (50)	20.600 Subtotal	21st Century 2015-2016 (51)	21st Century 2016-2017 (52)	84.287 Subtotal
Revenue								
Grant revenue	\$ 41,605	\$ 82,790	\$ 22,726	\$ 4,996	\$ 27,722	\$ 59,453	\$ 38,408	\$ 97,861
Program income	0	309	0	127	127	0	0	0
Other income	0	6,631	0	0	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	41,605	89,730	22,726	5,123	27,849	59,453	38,408	97,861
Expenses								
Personnel	0	32,985	15,045	3,748	18,793	44,270	28,476	72,746
Consultants/contract labor	0	66	0	0	0	367	236	603
Travel	0	1,349	2,059	214	2,273	(18)	0	(18)
Space and utilities	0	3,439	698	355	1,053	2,143	2,559	4,702
Consumable supplies	0	3,092	1,763	200	1,963	4,400	1,983	6,383
Repairs/maintenance	0	777	25	17	42	(5)	250	245
Depreciation	0	0	0	0	0	0	0	0
Equipment	41,605	41,605	0	0	0	0	0	0
Other/program support	0	250	500	1	501	118	331	449
Training	0	119	170	0	170	269	112	381
Insurance	0	1,475	306	101	407	875	781	1,656
Participant costs	0	0	0	0	0	1,385	30	1,415
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	0	4,573	2,160	487	2,647	5,649	3,650	9,299
Total Expenses	41,605	89,730	22,726	5,123	27,849	59,453	38,408	97,861
Change in Net Assets	0	0	0	0	0	0	0	0
Net Assets - Beginning of year	0	2,703	0	0	0	0	0	0
NET ASSETS - End of year	\$ 0	\$ 2,703	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Southern Ute Community Action Programs, Inc.

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Schedule of Program Activity

Year Ended December 31, 2016

	FEDERAL PROGRAMS								
	Department of Health and Human Services								
	93.045			93.053			93.047		
	TITLE III Senior Center 2015- 2016 (53)	TITLE III Senior Center 2016- 2017 (54)	93.045 Subtotal	Title 6 Senior Center NSIP 2015-2016 (55)	Title 6 Senior Center NSIP 2016-2017 (56)	93.053 Subtotal	93.045 & 93.053 Subtotal	Senior Center Title VI SC T6 2015-2016 (57)	Senior Center Title VI SC T6 2016-2017 (58)
Revenue									
Grant revenue	\$ 47,952	\$ 46,293	\$ 94,245	\$ 2,567	\$ 1,166	\$ 3,733	\$ 97,978	\$ 15,536	\$ 61,884
Program income	3,031	2,641	5,672	0	0	0	5,672	0	0
Other income	0	0	0	0	0	0	0	3,407	3,253
In-kind contributions	0	0	0	0	0	0	0	0	0
Transfers	(10,059)	10,059	0	0	0	0	0	0	0
Total Revenue	40,924	58,993	99,917	2,567	1,166	3,733	103,650	18,943	65,137
Expenses									
Personnel	29,166	27,055	56,221	0	0	0	56,221	10,647	32,011
Consultants/contract labor	279	204	483	0	0	0	483	78	296
Travel	76	230	306	0	0	0	306	40	1,225
Space and utilities	1,949	1,779	3,728	0	0	0	3,728	775	2,607
Consumable supplies	8,165	3,264	11,429	0	0	0	11,429	1,705	6,438
Repairs/maintenance	1,054	583	1,637	0	0	0	1,637	345	1,030
Depreciation	0	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0	0
Other/program support	271	350	621	0	0	0	621	1,467	1,527
Training	176	411	587	0	0	0	587	166	320
Insurance	1,081	1,117	2,198	0	0	0	2,198	295	1,412
Participant costs	0	0	0	0	0	0	0	0	0
Commodity food	10,720	11,418	22,138	2,567	1,166	3,733	25,871	1,381	11,971
Indirect costs	5,558	4,873	10,431	0	0	0	10,431	2,044	6,300
Total Expenses	58,495	51,284	109,779	2,567	1,166	3,733	113,512	18,943	65,137
Change in Net Assets	(17,571)	7,709	(9,862)	0	0	0	(9,862)	0	0
Net Assets - Beginning of year	17,571	0	17,571	0	0	0	17,571	0	0
NET ASSETS - End of year	\$ 0	\$ 7,709	\$ 7,709	\$ 0	\$ 0	\$ 0	\$ 7,709	\$ 0	\$ 0

Southern Ute Community Action Programs, Inc.

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Schedule of Program Activity

Year Ended December 31, 2016

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.047	93.276		93.297		93.441		
	93.047 Subtotal	YS Drug Free Coalition 2015-2016 (59)	YS Drug Free Coalition 2016-2017 (60)	93.276 Subtotal	YS National Indian Youth Leadership 2015-2016 (61)	YS National Indian Youth Leadership 2016-2017 (62)	93.297 Subtotal	Substance Abuse Services 2016 (63)
Revenue								
Grant revenue	\$ 77,420	\$ 97,906	\$ 32,758	\$ 130,664	\$ 47,712	\$ 10,848	\$ 58,560	\$ 1,073,245
Program income	0	0	0	0	31	0	31	157,443
Other income	6,660	0	0	0	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	84,080	97,906	32,758	130,664	47,743	10,848	58,591	1,230,688
Expenses								
Personnel	42,658	54,317	19,821	74,138	30,686	8,548	39,234	763,627
Consultants/contract labor	374	18,350	4,211	22,561	999	35	1,034	11,067
Travel	1,265	3,679	192	3,871	486	0	486	9,818
Space and utilities	3,382	3,463	1,652	5,115	1,018	241	1,259	40,288
Consumable supplies	8,143	2,167	693	2,860	2,660	562	3,222	66,569
Repairs/maintenance	1,375	0	113	113	361	32	393	12,542
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	2,994	4,609	2,426	7,035	212	72	284	6,121
Training	486	60	150	210	643	0	643	6,801
Insurance	1,707	267	104	371	741	131	872	7,146
Participant costs	0	1,691	283	1,974	5,399	195	5,594	33,424
Commodity food	13,352	0	0	0	3	0	3	29,026
Indirect costs	8,344	9,303	3,113	12,416	4,535	1,032	5,567	103,575
Total Expenses	84,080	97,906	32,758	130,664	47,743	10,848	58,591	1,090,004
Change in Net Assets	0	0	0	0	0	0	0	140,684
Net Assets - Beginning of year	0	0	0	0	0	0	0	414,022
NET ASSETS - End of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 554,706

Southern Ute Community Action Programs, Inc.

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Schedule of Program Activity

Year Ended December 31, 2016

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.558							
	La Plata County Employment First 2015-2016	La Plata County Employment First 2016-2017	Archuleta County Colorado Works 2015-2016	Archuleta County Colorado Works 2016-2017	Archuleta County Employment First 2015-2016	Archuleta County Employment First 2016-2017	Archuleta County Data Entry Tech 2015-2016	Archuleta County Data Entry Tech 2016-2017
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Revenue								
Grant revenue	\$ 61,928	\$ 17,226	\$ 24,354	\$ 23,054	\$ 26,987	\$ 5,976	\$ 10,548	\$ 4,962
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	2,767	0	0	0	0	0	0
Total Revenue	61,928	19,993	24,354	23,054	26,987	5,976	10,548	4,962
Expenses								
Personnel	43,025	14,101	18,175	17,911	20,759	4,802	7,809	3,773
Consultants/contract labor	260	66	117	84	128	15	50	12
Travel	255	52	776	422	145	8	577	284
Space and utilities	8,542	3,000	2,198	1,803	2,344	407	833	316
Consumable supplies	761	90	423	377	454	101	164	59
Repairs/maintenance	155	6	66	9	53	2	22	2
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	115	29	36	33	43	9	15	6
Training	8	0	6	0	5	0	2	0
Insurance	1,341	507	197	206	205	50	74	38
Participant costs	1,581	242	46	18	287	14	0	0
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	5,885	1,900	2,314	2,191	2,564	568	1,002	472
Total Expenses	61,928	19,993	24,354	23,054	26,987	5,976	10,548	4,962
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.

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Schedule of Program Activity

Year Ended December 31, 2016

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.569			93.576			93.600	
	93.558 Subtotal	CSBG Senior Center 2014-2016 (72)	CSBG Senior Center 2015-2017 (73)	93.569 Subtotal	Child Care Development Fund 2014-2016 (74)	Child Care Development Fund 2015-2017 (75)	93.576 Subtotal	Early Head Start 2016 (76)
Revenue								
Grant revenue	\$ 175,035	\$ 4,206	\$ 4,185	\$ 8,391	\$ 129,421	\$ 45,770	\$ 175,191	\$ 631,857
Program income	0	0	0	0	0	0	0	0
Other income	0	27	0	27	0	0	0	14,374
In-kind contributions	0	0	0	0	0	0	0	27,041
Transfers	2,767	0	0	0	0	0	0	0
Total Revenue	177,802	4,233	4,185	8,418	129,421	45,770	175,191	673,272
Expenses								
Personnel	130,355	4,031	3,976	8,007	24,876	6,124	31,000	482,443
Consultants/contract labor	732	0	0	0	1,500	0	1,500	3,625
Travel	2,519	0	0	0	6,875	1,006	7,881	1,594
Space and utilities	19,443	0	0	0	3,886	69	3,955	13,886
Consumable supplies	2,429	0	10	10	10,065	230	10,295	16,453
Repairs/maintenance	315	0	0	0	2,206	2,209	4,415	4,356
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	286	0	0	0	(30)	151	121	32,557
Training	21	0	0	0	7,135	1,398	8,533	33,874
Insurance	2,618	0	0	0	60	20	80	3,890
Participant costs	2,188	0	0	0	72,848	34,563	107,411	1,115
Commodity food	0	0	0	0	0	0	0	18,072
Indirect costs	16,896	202	199	401	0	0	0	61,407
Total Expenses	177,802	4,233	4,185	8,418	129,421	45,770	175,191	673,272
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.

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Schedule of Program Activity

Year Ended December 31, 2016

	FEDERAL PROGRAMS								
	Department of Health and Human Services								
	93.600		93.658				93.933		
	Head Start 2016 (77)	93.600 Subtotal	La Plata County MST 2015-2016 (78)	La Plata County MST 2016-2017 (79)	Tribal MST 2016 (80)	93.658 Subtotal	PS MSPI 2015-2016 (81)	YS /SP MSPI 2015-2016 (82)	PS MSPI 2016-2017 (83)
Revenue									
Grant revenue	\$ 1,182,637	\$ 1,814,494	\$ 65,715	\$ 92,001	\$ 24,500	\$ 182,216	\$ 75,000	\$ 34,582	\$ 18,930
Program income	0	0	7,162	5,180	2,640	14,982	0	0	0
Other income	163,169	177,543	0	0	0	0	0	0	1,000
In-kind contributions	86,257	113,298	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Total Revenue	1,432,063	2,105,335	72,877	97,181	27,140	197,198	75,000	34,582	19,930
Expenses									
Personnel	848,639	1,331,082	44,128	60,043	16,958	121,129	59,990	21,965	18,036
Consultants/contract labor	9,772	13,397	8,210	13,999	3,044	25,253	1,981	447	0
Travel	13,226	14,820	4,155	7,138	1,284	12,577	750	424	0
Space and utilities	29,445	43,331	5,617	3,208	2,183	11,008	2,202	633	0
Consumable supplies	27,669	44,122	313	389	203	905	663	1,987	0
Repairs/maintenance	19,238	23,594	677	786	292	1,755	0	208	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0	0
Other/program support	260,831	293,388	1,268	574	12	1,854	229	126	0
Training	50,789	84,663	0	850	0	850	1,094	549	0
Insurance	16,895	20,785	108	401	122	631	0	446	0
Participant costs	8,801	9,916	1,322	559	463	2,344	964	4,508	0
Commodity food	34,381	52,453	154	0	0	154	0	3	0
Indirect costs	112,377	173,784	6,925	9,234	2,579	18,738	7,127	3,286	1,894
Total Expenses	1,432,063	2,105,335	72,877	97,181	27,140	197,198	75,000	34,582	19,930
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, 2016

	FEDERAL PROGRAMS								FEDERAL TOTAL
	Department of Health and Human Services						CNCS		
	93.933		93.959				94.006		
	YS /SP MSPI 2016-2017 (84)	93.933 Subtotal	West Slope CASA- OBH 2015-2016 (85)	West Slope CASA- OBH 2016-2017 (86)	Youth IVPC OBH 2015-2016 (87)	Youth IVPC OBH 2016-2017 (88)	93.959 Subtotal	Americorps Check N Connect 2015-2016 (89)	
Revenue									
Grant revenue	\$ 13,574	\$ 142,086	\$ 6,808	\$ 5,953	\$ 73,363	\$ 32,561	\$ 118,685	\$ 115,606	\$ 6,459,677
Program income	39	39	794	402	30	0	1,226	0	363,286
Other income	750	1,750	0	0	0	0	0	609	305,550
In-kind contributions	0	0	0	0	0	0	0	0	113,298
Transfers	24	24	0	0	0	0	0	0	(281,010)
Total Revenue	14,387	143,899	7,602	6,355	73,393	32,561	119,911	116,215	6,960,801
Expenses									
Personnel	10,711	110,702	7,386	5,751	46,712	22,298	82,147	94,571	4,129,944
Consultants/contract labor	26	2,454	0	0	2,681	114	2,795	70	92,125
Travel	74	1,248	0	0	1,000	1,018	2,018	3,619	78,974
Space and utilities	435	3,270	0	0	2,134	2,102	4,236	3,147	271,407
Consumable supplies	800	3,450	0	0	3,313	1,362	4,675	3,290	279,510
Repairs/maintenance	29	237	0	0	259	73	332	0	241,881
Depreciation	0	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0	161,141
Other/program support	74	429	0	0	435	296	731	2,174	355,047
Training	0	1,643	0	0	30	287	317	785	107,575
Insurance	156	602	0	0	534	455	989	1,532	79,445
Participant costs	693	6,165	0	0	9,314	1,462	10,776	0	539,020
Commodity food	0	3	0	0	7	0	7	0	175,887
Indirect costs	1,365	13,672	776	604	6,974	3,094	11,448	11,465	618,275
Total Expenses	14,363	143,875	8,162	6,355	73,393	32,561	120,471	120,653	7,130,231
Change in Net Assets	24	24	(560)	0	0	0	(560)	(4,438)	(169,430)
Net Assets - Beginning of year	0	0	560	0	0	0	560	4,438	773,575
NET ASSETS - End of year	\$ 24	\$ 24	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 604,145

Southern Ute Community Action Programs, Inc.

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Schedule of Program Activity

Year Ended December 31, 2016

	STATE AND LOCAL PROGRAMS							
	YS DFC Nongrant 2016 (90)	FTA 5311 Capital Contract Transit (91)	New Freedom 5310 Capital (92)	Ignacio Community Collaboration 2016 (93)	Youth Tribal Grant 2015 (94)	Youth Tribal Grant 2016 (95)	862 Main 2015 (96)	RRT Nongrant 2016 (97)
Revenue								
Grant revenue	\$ 500	\$ 21,748	\$ 8,321	\$ 0	\$ 39,549	\$ 2,445	\$ 0	\$ 0
Program income	0	0	0	0	0	0	0	4,099
Other income	3,850	9,840	2,080	0	3,732	0	4,381	34,920
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	(6,325)	6,325	0	0
Total Revenue	4,350	31,588	10,401	0	36,956	8,770	4,381	39,019
Expenses								
Personnel	0	0	0	0	10,791	1,989	0	(74)
Consultants/contract labor	1,000	0	0	0	3,193	9	0	0
Travel	0	0	0	0	204	0	0	261
Space and utilities	0	0	0	0	1,904	30	4,340	0
Consumable supplies	387	0	0	0	4,363	2,281	0	19
Repairs/maintenance	0	0	0	0	1,287	11	0	34,831
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	31,588	10,401	0	0	0	0	0
Other/program support	880	0	0	0	3,512	15	0	2,099
Training	0	0	0	0	855	0	0	0
Insurance	0	0	0	0	1,173	103	41	0
Participant costs	167	0	0	0	5,079	319	0	0
Commodity food	0	0	0	0	199	0	0	0
Indirect costs	255	0	0	0	4,593	1,442	0	3,899
Total Expenses	2,689	31,588	10,401	0	37,153	6,199	4,381	41,035
Change in Net Assets	1,661	0	0	0	(197)	2,571	0	(2,016)
Net Assets - Beginning of year	759	0	0	8,746	197	0	0	5,316
NET ASSETS - End of year	\$ 2,420	\$ 0	\$ 0	\$ 8,746	\$ 0	\$ 2,571	\$ 0	\$ 3,300

Southern Ute Community Action Programs, Inc.

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Schedule of Program Activity

Year Ended December 31, 2016

	STATE AND LOCAL PROGRAMS							
	Senior Center Non Grant 2016 (98)	Training Advantage Non-grant 2016 (99)	Peaceful Spirit Non-grant 2016 (100)	Suicide Prevention Non Grant 2016 (101)	Tribal Senior Center 2015-2016 (102)	Tribal Senior Center 2016-2017 (103)	HS CPP PY15 (104)	HS CPP PY16 (105)
Revenue								
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 36,273	\$ 11,720	\$ 102,783	\$ 81,203
Program income	0	0	1,468	0	0	0	0	0
Other income	358	6,500	962	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	(24)	166	0	(78,058)	78,058
Total Revenue	358	6,500	2,430	(24)	36,439	11,720	24,725	159,261
Expenses								
Personnel	0	(4,223)	0	0	18,053	5,652	62,063	37,550
Consultants/contract labor	134	408	0	0	119	84	3,000	0
Travel	0	0	749	0	150	(44)	671	200
Space and utilities	0	1,038	0	0	2,422	869	319	187
Consumable supplies	0	2,373	1,097	0	3,764	1,291	3,040	11,251
Repairs/maintenance	0	0	0	0	845	138	0	778
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	181	(30)	353	0	1,002	27	0	30
Training	0	0	0	0	279	0	13,478	1,914
Insurance	0	(268)	0	0	672	158	100	96
Participant costs	0	0	0	0	0	0	0	6
Commodity food	0	0	0	0	5,670	2,431	0	0
Indirect costs	33	(74)	231	0	3,463	1,114	8,681	5,461
Total Expenses	348	(776)	2,430	0	36,439	11,720	91,352	57,473
Change in Net Assets	10	7,276	0	(24)	0	0	(66,627)	101,788
Net Assets - Beginning of year	20,001	14,047	369	24	0	0	66,627	0
NET ASSETS - End of year	\$ 20,011	\$ 21,323	\$ 369	\$ 0	\$ 0	\$ 0	\$ 0	\$ 101,788

See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

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Schedule of Program Activity

Year Ended December 31, 2016

	STATE AND LOCAL PROGRAMS							
	HS Building Fund 2016 (106)	Central Admin 2016 (107)	Sports Teams/ Pass-through 2016 (108)	Youth Service Non-grant 2016 (109)	Sharing Tree 2016 (110)	GP NG 2016 (111)	GP Food Retreat 2016 (112)	GP Apple Days 2016 (113)
Revenue								
Grant revenue	\$ 0	\$ 0	\$ 1,649	\$ 0	\$ 0	\$ 4,960	\$ 1,080	\$ 1,076
Program income	0	658,928	2,872	0	0	950	264	4,640
Other income	1,381	0	3,721	628	3,060	6,728	2,681	616
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	(8,268)	(550)	550	0	0	0	0
Total Revenue	1,381	650,660	7,692	1,178	3,060	12,638	4,025	6,332
Expenses								
Personnel	0	505,495	0	0	0	4,543	0	4,703
Consultants/contract labor	0	54,087	240	0	0	7,306	2,261	150
Travel	0	5,196	0	0	0	151	0	0
Space and utilities	0	24,803	0	0	0	0	0	0
Consumable supplies	0	26,095	5,121	87	540	193	1,024	429
Repairs/maintenance	0	3,577	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	8,475	0	0	0	0	0	0
Other/program support	0	16,264	1,979	378	0	290	640	835
Training	0	3,805	0	0	0	155	100	0
Insurance	0	2,863	0	0	0	0	0	0
Participant costs	0	0	225	80	520	0	0	215
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	0	0	0	57	0	0	0	0
Total Expenses	0	650,660	7,565	602	1,060	12,638	4,025	6,332
Change in Net Assets	1,381	0	127	576	2,000	0	0	0
Net Assets - Beginning of year	4,942	0	72	1,286	0	0	0	0
NET ASSETS - End of year	\$ 6,323	\$ 0	\$ 199	\$ 1,862	\$ 2,000	\$ 0	\$ 0	\$ 0

Southern Ute Community Action Programs, Inc.

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Schedule of Program Activity

Year Ended December 31, 2016

	STATE AND LOCAL PROGRAMS							
	GP CHF 2016 (114)	YS CHF 2016 (115)	LPEA Roundup 2016 (116)	HS NG 2016 (117)	EHS NG 2016 (118)	Contributed Space from Related Party (119)	STATE & LOCAL TOTAL	GAAP Adjustments (120)
Revenue								
Grant revenue	\$ 34,933	\$ 20,165	\$ 2,070	\$ 0	\$ 0	\$ 0	370,475	\$ 0
Program income	0	0	0	0	0	0	673,221	(658,928)
Other income	0	0	0	31,309	28,487	0	145,234	(163,358)
In-kind contributions	0	0	0	0	0	167,678	167,678	(107,305)
Transfers	0	0	0	1,983	(6,564)	0	(12,707)	0
Total Revenue	34,933	20,165	2,070	33,292	21,923	167,678	1,343,901	(929,591)
Expenses								
Personnel	23,603	13,686	0	22,208	18,216	0	724,255	0
Consultants/contract labor	6,725	962	0	0	0	0	79,678	0
Travel	652	0	0	475	0	0	8,665	0
Space and utilities	0	279	0	0	0	0	36,191	0
Consumable supplies	379	1,051	1,082	2,863	835	0	69,565	0
Repairs/maintenance	0	59	0	2,041	14	0	43,581	0
Depreciation	0	0	0	0	0	0	0	93,726
Equipment	0	0	0	0	0	0	50,464	(211,605)
Other/program support	123	151	0	1,824	575	167,678	198,806	(270,663)
Training	40	303	0	607	200	0	21,736	0
Insurance	88	194	0	0	0	0	5,220	0
Participant costs	4	3,480	324	111	0	0	10,530	0
Commodity food	0	0	0	0	0	0	8,300	0
Indirect costs	3,319	0	43	3,163	2,083	0	37,763	(658,928)
Total Expenses	34,933	20,165	1,449	33,292	21,923	167,678	1,294,754	(1,047,470)
Change in Net Assets	0	0	621	0	0	0	49,147	117,879
Net Assets - Beginning of year	0	0	0	0	0	0	122,386	186,072
NET ASSETS - End of year	\$ 0	\$ 0	\$ 621	\$ 0	\$ 0	\$ 0	\$ 171,533	\$ 303,951

See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

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Schedule of Program Activity

Year Ended December 31, 2016

	DISCRETIONARY				Total Discretionary
	Total Program Activity	Central Admin Non-grant 2016 (121)	Admin- istration 2016 (122)	TTA WIA Milestones 2016 (123)	
Revenue					
Grant revenue	\$ 6,830,152	\$ 0	\$ 0	\$ 0	\$ 0
Program income	377,579	0	0	0	0
Other income	287,426	19,890	0	0	19,890
In-kind contributions	173,671	0	0	0	0
Transfers	(293,717)	12,683	0	281,034	293,717
Total Revenue	7,375,111	32,573	0	281,034	313,607
Expenses					
Personnel	4,854,199	1,668	0	0	1,668
Consultants/contract labor	171,803	1,279	0	0	1,279
Travel	87,639	0	0	0	0
Space and utilities	307,598	2,871	0	0	2,871
Consumable supplies	349,075	7,225	0	0	7,225
Repairs/maintenance	285,462	47	0	0	47
Depreciation	93,726	1,522	0	0	1,522
Equipment	0	0	0	0	0
Other/program support	283,190	13,330	0	0	13,330
Training	129,311	0	0	0	0
Insurance	84,665	123	0	0	123
Participant costs	549,550	1,829	0	0	1,829
Commodity food	184,187	0	0	0	0
Indirect costs	(2,890)	2,890	0	0	2,890
Total Expenses	7,377,515	32,784	0	0	32,784
Change in Net Assets	(2,404)	(211)	0	281,034	280,823
Net Assets - Beginning of year	1,082,033	164,918	415,740	0	580,658
NET ASSETS - End of year	\$ 1,079,629	\$ 164,707	\$ 415,740	\$ 281,034	\$ 861,481

See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

Schedule B-1

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2016

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	75,001
(2) Child and Adult Care Food Program		16-81850	27,935
		Subtotal CFDA 10.558	102,936
TOTAL U.S. DEPARTMENT OF AGRICULTURE PROGRAMS			102,936
U.S. DEPARTMENT OF JUSTICE			
Passed through Southern Ute Indian Tribe			
(3) DOJ HS Fatherhood/Motherhood 2016-2017	16.731	2013-TY-FX-0066	1,723
(4) DOJ HS Fatherhood/Motherhood 2015-2016		2013-TY-FX-0066	1,536
		Subtotal CFDA 16.731	3,259
TOTAL U.S. DEPARTMENT OF JUSTICE PROGRAMS			3,259
U.S. DEPARTMENT OF LABOR			
WIA Cluster			
Passed through Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium			
(5) WIA - Statewide Adult	17.258	Contract# 65541	7,756
(6) WIA - Statewide Adult		Contract# 65541	171,231
(7) WIA - Statewide Adult		Contract# 65541	45,244
(8) WIA - Statewide AD ENH		Contract# 65541	17,181
(9) WIA - Statewide DW LT		Contract# 65541	28,731
(10) WIA - Statewide DW ENH		Contract# 65541	20,512
(11) WIA - Statewide Adult		Contract# 65541	13,862
(12) WIA - Statewide Adult		Contract# 65541	175,449
(13) WIA - Statewide AD ENH		Contract# 65541	17,181
(14) WIA - Statewide DW LT		Contract# 65541	20,844
(15) WIA - Statewide DW ENH		Contract# 65541	18,867
		Subtotal CFDA 17.258	536,858
Passed through Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium			
(16) WIA - Regional Youth	17.259	Contract# 65541	15,053
(17) WIA - Regional Youth		Contract# 65541	2,487
(18) WIA - Regional Youth		Contract# 65541	69,038
(19) WIA - Regional Youth		Contract# 65541	31,201
(20) WIA - Regional Youth		Contract# 65541	40,474
(21) WIA - Regional Youth		Contract# 65541	13,419
(22) WIA - Regional Youth		Contract# 65541	0
(23) WIA - Regional Youth		Contract# 65541	11
(24) WIA - Regional Youth		Contract# 65541	78,291
(25) WIA - Regional Youth		Contract# 65541	27,664
(26) WIA - Regional Youth		Contract# 65541	19,993
(27) WIA - Regional Youth		Contract# 65541	3,253
(28) WIA - Regional Youth		Contract# 65541	2,025
(29) WIA - Regional Youth		Contract# 65541	2,945
(30) WIA - Regional Youth		Contract# 65541	113,588
(31) WIA - Regional Youth		Contract# 65541	23,251
(32) WIA - Regional Youth		Contract# 65541	62,106
(33) WIA - Regional Youth		Contract# 65541	8,691
		Subtotal CFDA 17.259	513,490

See accompanying notes to schedule of expenditures of federal awards

See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

Schedule B-2

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2016

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			
(34) WIA - Regional Dislocated Worker	17.278	Contract# 65541	12,104
(35) WIA - Regional Dislocated Worker		Contract# 65541	54,067
(36) WIA - Regional Dislocated Worker		Contract# 65541	6,935
(37) WIA - Regional Dislocated Worker		Contract# 65541	6,993
(38) WIA - Regional Dislocated Worker		Contract# 65541	52,799
		Subtotal CFDA 17.278	132,898
		Subtotal WIA Cluster CFDA #17.258, 17.259, and 17.278	1,183,246
Passed through Southern Ute Indian Tribe			
(39) WIA - Native American Adult	17.265	AB257401455A8	13,435
(40) WIA - Native American Adult		AB292011655A8	10,639
(41) WIA - Native American Youth		AB257401455A8	5,487
(42) WIA - Native American Youth		AB292011655A8	2,027
		Subtotal CFDA 17.265	31,588
TOTAL U.S. DEPARTMENT OF LABOR PROGRAMS			1,214,834
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through Colorado Department of Transportation			
(43) FTA 5311 Rural Transit	20.509	# 16-HTR-ZL-00124	136,149
(44) FTA 5311f Inner City Transit		# 16-HTR-ZL-00084	322,612
(45) FTA 5311 Capital Contract Transit		# 16-HTR-ZL-00126 & #15-HTR-ZL-00033	113,308
Passed through Southern Ute Indian Tribe			
(46) FTA Tribal Transit Program		#CO-18-X035-00 & CO-18-x036-00	188,635
		Subtotal CFDA 20.509	760,704
Passed through Colorado Department of Transportation Transit Services Programs Cluster			
(47) New Freedom Senior Transport	20.521	# 16-HTR-ZL-00141	41,185
(48) New Freedom 5310 Capital		#16-HTR-ZL-00087	41,605
		Subtotal Transit Services Programs Cluster CFDA 20.521	82,790
Passed through Colorado Department of Transportation Highway Safety Cluster			
(49) HS CDOT 2015	20.600	PO # 411007019	22,726
(50) HS CDOT 2016		PO # 411010512	4,996
		Subtotal Highway Safety Cluster CFDA 20.600	27,722
TOTAL U.S. DEPARTMENT OF TRANSPORTATION PROGRAMS			871,216
U.S. DEPARTMENT OF EDUCATION			
Passed through Colorado Department of Education			
(51) 21st Century Community Learning Centers 2015-2016	84.287	Y799 SUCAP Ignacio	59,453
(52) 21st Century Community Learning Centers 2016-2017		Y799 SUCAP Ignacio	38,408
		Subtotal CFDA 84.287	97,861
TOTAL U.S. DEPARTMENT OF EDUCATION PROGRAMS			97,861

See accompanying notes to schedule of expenditures of federal awards.

See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

Schedule B-3

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2016

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			
(53) Special Programs for the Aging Title III, Part C_Nutrition Services 2015-2016	93.045	13-054-13131	47,952
(54) Special Programs for the Aging Title III, Part C_Nutrition Services 2016-2017		16-048-1054	46,293
		Subtotal CFDA 93.045	94,245
Passed through Southern Ute Indian Tribe			
(55) Nutrition Services Incentive Program SC T6 2015-2016	93.053	1401CONSIT	2,567
(56) Nutrition Services Incentive Program SC T6 2016-2017		1401CONSIT	1,166
		Subtotal CFDA 93.053	3,733
		Subtotal Aging Cluster CFDA #93.045 and 93.053	97,978
Passed through Southern Ute Indian Tribe			
(57) Senior Center Title VI SC T6 2015-2016	93.047	1401COT6NS	15,536
(58) Senior Center Title VI SC T6 2016-2017		1401COT6NS	61,884
		Subtotal CFDA 93.047	77,420
Direct Funding			
(59) YS Drug Free Coalition 2015-2016	93.276	7H79SP020732-04	97,906
(60) YS Drug Free Coalition 2016-2017		7H79SP020732-05	32,758
		Subtotal CFDA 93.276	130,664
Passed through National Indian Youth Leadership Program			
(61) YS National Indian Youth Leadership 2015-2016	93.297	NIYLP Grant #201401	47,712
(62) YS National Indian Youth Leadership 2016-2017		NIYLP Grant #201401	10,848
		Subtotal CFDA 93.297	58,560
Passed through Southern Ute Indian Tribe			
(63) Substance Abuse Services 2016	93.441	HHSI 242-2016-10012C	1,073,245
Passed through La Plata County			
TANF Cluster			
(64) La Plata County Employment First 2015-2016	93.558	15-072-13131	61,928
(65) La Plata County Employment First 2016-2017		15-072-13131	17,226
Passed through Archuleta County			
(66) Archuleta County Colorado Works 2015-2016		ARCH CW PY 15	24,354

See accompanying notes to schedule of expenditures of federal awards.
See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

Schedule B-4

Schedule of Expenditures of Federal Awards Year Ended December 31, 2016

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)			
TANF Cluster (Continued)			
Passed through Archuleta County (Continued)			
(67) Archuleta County Colorado Works 2016-2017	93.558	ARCH CW PY 16	23,054
	(Continued)		
(68) Archuleta County Employment First 2015-2016		ARCH EF PY 15	26,987
(69) Archuleta County Employment First 2016-2017		ARCH EF PY 16	5,976
(70) Archuleta County Data Entry Tech 2015-2016		ARCH TECH PY 15	10,548
(71) Archuleta County Data Entry Tech 2016-2017		ARCH TECH PY 16	4,962
		Subtotal TANF Cluster CFDA 93.558	175,035
Passed through Southern Ute Indian Tribe			
(72) CSBG Senior Center 2014-2016	93.569	G15IACOCOSR	4,206
(73) CSBG Senior Center 2015-2017		G16IACOCOSR	4,185
		Subtotal CFDA 93.569	8,391
Passed through Southern Ute Indian Tribe			
(74) Child Care Development Fund 2014-2016	93.576	G15PBCOCCDF	129,421
(75) Child Care Development Fund 2015-2017		G16PBCOCCDF	45,770
		Subtotal CFDA 93.576	175,191
Passed through Southern Ute Indian Tribe			
(76) Early Head Start	93.600	90CI9825/03	631,857
(77) Head Start		90CI9825/03	1,182,637
		Subtotal CFDA 93.600	1,814,494
Passed through La Plata County			
(78) La Plata County MST 2015-2016	93.658	PS MST CTY 15	65,715
(79) La Plata County MST 2016-2017		PS MST CTY 16	92,001
Passed through Southern Ute Indian Tribe			
(80) Tribal MST 2016		PS MST N/A	24,500
		Subtotal CFDA 93.658	182,216
Passed through Southern Ute Indian Tribe			
(81) PS MSPI 2015-2016	93.933	BH16IHS0086-01-00	75,000
(82) YS/SP MSPI 2015-2016		BH16IHS0087-01-00	34,582
(83) PS MSPI 2016-2017		BH16IHS0086-02-00	18,930
(84) YS/SP MSPI 2016-2017		BH16IHS0087-02-00	13,574
		Subtotal CFDA 93.933	142,086

See accompanying notes to schedule of expenditures of federal awards.
See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

Schedule B-5

Schedule of Expenditures of Federal Awards Year Ended December 31, 2016

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			
(85) West Slope CASA (DBH) 2015-2016	93.959	PSC WSC 15	6,808
(86) West Slope CASA (DBH) 2016-2017		PSC WSC 16	5,953
(87) Youth Prevention OBH 2015-2016		Contract# 82495	73,363
(88) Youth Prevention OBH 2016-2017		Contract# 87914	32,561
		Subtotal CFDA 93.959	118,685
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS			4,053,965
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
Passed through Serve Colorado			
(89) Americorps Check N Connect 2015-2016	94.006	15AC172607	115,606
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE PROGRAMS			115,606
TOTAL FEDERAL EXPENDITURES			\$ 6,459,677

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, 2016. 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 the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Subrecipients

No federal grant awards were passed through to subrecipients during the year ended December 31, 2016.

Note 4 - Indirect Cost Rate

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 as Southern Ute Community Action Programs, Inc. has a predetermined indirect cost rate.



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, 2016, and the related statements of activities and cash flows for the year ended December 31, 2016, and the related notes to the financial statements, and have issued our report thereon dated May 25, 2017.

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 25, 2017
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, 2016. 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, 2016.

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 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 25, 2017
Madison, Wisconsin

Southern Ute Community Action Programs, Inc.

Schedule of Findings and Questioned Costs
Year Ended December 31, 2016

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:

Name of Federal Major Program or Cluster

Rural Transportation

WIOA Cluster

CFDA No.

20.509

17.258, 17.259, 17.278

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