

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

Ignacio, Colorado

Financial Statements and Supplementary Information
Year Ended December 31, 2017

Southern Ute Community Action Programs, Inc.

Financial Statements and Supplementary Information
Year Ended December 31, 2017

Table of Contents

Independent Auditor's Report.....	1
Financial Statements	
Statement of Financial Position	3
Statement of Activities.....	4
Statement of Cash Flows	5
Notes to Financial Statements.....	6
Supplementary Information	
Schedule of Program Activity.....	12
Schedule of Expenditures of Federal Awards.....	31
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters.....	36
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance	38
Schedule of Findings and Questioned Costs.....	40



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, 2017, 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, 2017, 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 3, 2018 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 solely 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 effectiveness of Southern Ute Community Action Programs, Inc.'s 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 3, 2018
Madison, Wisconsin

Southern Ute Community Action Programs, Inc.

Statement of Financial Position

December 31, 2017

<i>Assets</i>	
Current assets:	
Cash	\$ 1,523,345
Grants receivable	597,755
Other receivables	1,950
Prepaid expenses	28,120
<hr/>	
Total current assets	2,151,170
<hr/>	
Property and equipment, net	305,959
<hr/>	
TOTAL ASSETS	\$ 2,457,129

<i>Liabilities and Net Assets</i>	
Current liabilities:	
Accounts payable	\$ 118,970
Accrued payroll	227,239
Accrued compensated absences	136,603
Grant funds received in advance	103,753
<hr/>	
Total current liabilities	586,565
<hr/>	
Net assets	
Unrestricted	729,559
Temporarily restricted	1,141,005
<hr/>	
Total net assets	1,870,564
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TOTAL LIABILITIES AND NET ASSETS	\$ 2,457,129

Southern Ute Community Action Programs, Inc.

Statement of Activities

Year Ended December 31, 2017

	Unrestricted	Temporarily Restricted	Total
Revenue and other support:			
Grant revenue	\$ 6,406,062	\$ 49,674	\$ 6,455,736
Program income	368,408	20,026	388,434
Other income	241,508	31,514	273,022
In-kind contributions	160,827	0	160,827
Net assets released from restrictions	39,838	(39,838)	0
Total revenue and other support	7,216,643	61,376	7,278,019
Expenses:			
Program services:			
Children's education services	2,329,935	0	2,329,935
Substance abuse treatment	1,340,609	0	1,340,609
Job training	1,247,395	0	1,247,395
Transit services	948,380	0	948,380
Youth services	425,636	0	425,636
Senior services	317,914	0	317,914
Other programs	57,436	0	57,436
Total program services	6,667,305	0	6,667,305
Supporting services:			
Management and general	681,260	0	681,260
Total expenses	7,348,565	0	7,348,565
Change in net assets	(131,922)	61,376	(70,546)
Net assets - Beginning of year	861,481	1,079,629	1,941,110
Net assets - End of year	\$ 729,559	\$ 1,141,005	\$ 1,870,564

Southern Ute Community Action Programs, Inc.

Statement of Cash Flows

Year Ended December 31, 2017

Increase (decrease) in cash:

Cash flows from operating activities:

Change in net assets (\$ 70,546)

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

Depreciation 92,649

Gain on sale of property and equipment (5,134)

Changes in operating assets and liabilities:

Grants receivable 270,751

Other receivables 262

Prepaid expenses (7,267)

Accounts payable 30,668

Accrued payroll 3,737

Accrued compensated absences (2,105)

Grant funds received in advance 55,468

Net cash provided by operating activities 368,483

Cash flows from investing activities:

Proceeds on sale of property and equipment 5,134

Purchase of property and equipment (61,956)

Net cash used in investing activities (56,822)

Change in cash 311,661

Cash - Beginning of year 1,211,684

Cash - End of year \$ 1,523,345

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 55% 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.

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:

Southern Ute Community Action Programs, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Classification of Net Assets (Continued)

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.

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.

Southern Ute Community Action Programs, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

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 \$273,258 at December 31, 2017, 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 \$128,041 primarily for its Head Start program, which are not recorded in the statement of activities.

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, 2017.

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.

Southern Ute Community Action Programs, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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 3, 2018, which is the date the financial statements were available to be issued.

Note 2: Grants Receivable

The balance at December 31, 2017, consists of amounts due from various agencies as follows:

Federal programs	\$ 576,103
State and local programs	<u>21,652</u>
Total	<u>\$ 597,755</u>

Southern Ute Community Action Programs, Inc.

Notes to Financial Statements

A summary of property and equipment at December 31, 2017 is as follows:

Land	\$ 56,700
Buildings and improvements	343,972
Equipment	162,145
Vehicles	785,622
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Total property and equipment	1,348,439
Accumulated depreciation	(1,042,480)
<hr/>	
<u>Net property and equipment</u>	<u>\$ 305,959</u>

Note 3: Property and Equipment

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% (11% at December 31, 2017). The line of credit had no outstanding balance at December 31, 2017, 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, 2017 was \$158,154. Future minimum lease payments on leases having non-cancelable terms beyond December 31, 2017, are as follows:

2018	\$ 116,525
2019	49,524
2020	10,590
2021	6,457
<hr/>	
<u>Total</u>	<u>\$ 183,096</u>

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>\$ 3,581,583</u>
<u>Grants receivable from related party</u>	<u>\$ 168,830</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 \$74,578 to the plan during the year ended December 31, 2017.

Note 8: Grant Awards

At December 31, 2017, the Organization had received future funding commitments under federal grants of approximately \$1,253,000. 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	\$ 273,258
Children’s education services	133,461
Job training programs	46,529
Substance abuse treatment programs	575,888
Other programs	20,749
Transit services	45,909
Senior services	27,339
<u>Youth services programs</u>	<u>17,872</u>
<u>Total temporarily restricted net assets</u>	<u>\$ 1,141,005</u>

Supplementary Information

Southern Ute Community Action Programs, Inc.

Schedule A-1
 Schedule of Program Activity
 Year Ended December 31, 2017

	FEDERAL PROGRAMS							
	Department of Agriculture			DOJ	Department of Labor			
	10.558			16.731	17.258			
	Child & Adult Care Food Program 2016	Child & Adult Care Food Program 2017	10.558 Subtotal	DOJ HS Fatherhood/ Motherhood 2016-2017	SW WIOA Adult Program PY15	SW WIOA Adult Program PY16	SW WIOA Adult Program PY17	
Total	(1)	(2)	(3)	(4)	(5)	(6)		
Revenue								
Grant revenue	\$ 6,455,736	\$ 83,785	\$ 23,135	\$ 106,920	\$ 980	\$ 2,841	\$ 164,151	\$ 42,148
Program income	388,434	0	0	0	0	0	0	0
Other income	273,022	0	0	0	103	0	0	0
In-kind contributions	160,827	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	(490)	0	0
Total Revenue	7,278,019	83,785	23,135	106,920	1,083	2,351	164,151	42,148
Expenses								
Personnel	4,734,578	28,038	10,842	38,880	0	0	79,323	30,565
Consultants/contract labor	231,382	0	4	4	0	0	428	222
Travel	74,671	0	0	0	0	0	641	189
Space and utilities	315,750	1,002	352	1,354	0	(33)	16,932	3,919
Consumable supplies	382,171	1,499	1,642	3,141	0	0	1,380	162
Repairs/maintenance	241,637	499	0	499	0	0	38	10
Depreciation	92,649	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	311,130	0	41	41	0	0	250	50
Training	112,043	8	0	8	980	0	55	0
Insurance	100,573	406	202	608	0	0	1,268	465
Participant costs	562,041	130	46	176	0	2,161	48,238	2,560
Commodity food	189,940	44,241	7,808	52,049	0	0	0	0
Indirect costs	0	7,962	2,198	10,160	103	223	15,598	4,006
Total Expenses	7,348,565	83,785	23,135	106,920	1,083	2,351	164,151	42,148
Change in Net Assets	(70,546)	0	0	0	0	0	0	0
Net Assets - Beginning of year	1,941,110	0	0	0	0	0	0	0
NET ASSETS - End of year	\$ 1,870,564	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Southern Ute Community Action Programs, Inc.

Schedule A-2

Schedule of Program Activity

Year Ended December 31, 2017

	FEDERAL PROGRAMS							
	Department of Labor							
	17.258						17.259	
	SC WIOA Adult Program PY15 (7)	SC WIOA Adult Program PY16 (8)	SC WIOA Adult Program PY17 (9)	SW WIOA DW ENH Program PY16 (10)	SW WIOA DW ENH Program PY17 (11)	SC WIOA DW ENH Program PY16 (12)	17.258 Subtotal	SW WIOA Youth OOS PY15 (13)
Revenue								
Grant revenue	\$ 17,578	\$ 183,226	\$ 691	\$ 7,833	\$ 8,277	\$ 4,634	\$ 431,379	\$ 31,132
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	0	0	0	0	(490)	84
Total Revenue	17,578	183,226	691	7,833	8,277	4,634	430,889	31,216
Expenses								
Personnel	6,689	87,362	0	5,222	5,744	3,290	218,195	11,034
Consultants/contract labor	13	385	0	36	31	9	1,124	31
Travel	17	1,336	0	70	76	60	2,389	122
Space and utilities	508	12,214	0	1,517	1,267	378	36,702	1,256
Consumable supplies	23	1,351	0	56	56	26	3,054	200
Repairs/maintenance	2	22	0	0	3	1	76	0
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	0	291	0	17	21	29	658	23
Training	0	0	0	0	0	0	55	0
Insurance	0	1,877	0	171	293	158	4,232	0
Participant costs	8,656	60,977	625	0	0	243	123,460	15,584
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	1,670	17,411	66	744	786	440	40,944	2,966
Total Expenses	17,578	183,226	691	7,833	8,277	4,634	430,889	31,216
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-3

Schedule of Program Activity

Year Ended December 31, 2017

	FEDERAL PROGRAMS							
	Department of Labor							
	17.259							
	SW WIOA Youth IS PY15	SW WIOA Youth OOS PY16	SW WIOA Youth IS PY16	SW WIOA Youth OOS PY17	SW WIOA Youth IS PY17	SC WIOA Youth OOS PY15	SC WIOA Youth IS PY15	SC WIOA Youth OOS PY16
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Revenue								
Grant revenue	\$ 10,980	\$ 51,351	\$ 18,662	\$ 29,783	\$ 10,382	\$ 7,081	\$ 5,453	\$ 85,949
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	18,051	6,340	0	0	394	0	0
Total Revenue	10,980	69,402	25,002	29,783	10,382	7,475	5,453	85,949
Expenses								
Personnel	5,334	37,558	13,902	20,332	7,159	3,426	3,147	30,726
Consultants/contract labor	14	154	56	187	69	0	9	94
Travel	41	577	259	274	104	0	80	586
Space and utilities	755	6,065	1,934	5,173	1,839	0	383	4,230
Consumable supplies	95	522	159	217	74	0	18	518
Repairs/maintenance	0	21	6	6	2	0	0	11
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	10	111	49	45	18	0	4	113
Training	0	0	0	42	13	0	0	0
Insurance	13	460	155	454	146	0	0	514
Participant costs	3,674	17,339	6,106	223	(28)	3,338	1,294	40,988
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	1,044	6,595	2,376	2,830	986	711	518	8,169
Total Expenses	10,980	69,402	25,002	29,783	10,382	7,475	5,453	85,949
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-4

Schedule of Program Activity

Year Ended December 31, 2017

	FEDERAL PROGRAMS							
	Department of Labor							
	17,259							
	SC WIOA Youth IS PY16 (22)	SC WIOA Youth OOS PY17 (23)	SC WIOA Youth IS PY17 (24)	Western Youth OOS PY15 (25)	Western Youth IS PY15 (26)	Western Youth OOS PY16 (27)	Western Youth IS PY16 (28)	Western Youth OOS PY17 (29)
Revenue								
Grant revenue	\$ 25,907	\$ 39,904	\$ 8,277	\$ 6,562	\$ 2,709	\$ 73,297	\$ 24,420	\$ 49,736
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	0	20,824	5,824	35,309	1,837	0
Total Revenue	25,907	39,904	8,277	27,386	8,533	108,606	26,257	49,736
Expenses								
Personnel	15,971	21,468	6,118	13,545	3,975	47,575	14,398	32,115
Consultants/contract labor	45	122	47	0	0	195	52	267
Travel	254	529	158	0	0	824	332	89
Space and utilities	1,959	2,906	894	0	0	8,681	2,308	6,254
Consumable supplies	247	258	80	0	0	637	159	322
Repairs/maintenance	4	3	1	0	0	19	4	7
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	57	60	19	0	0	64	17	51
Training	0	0	0	0	0	0	0	0
Insurance	258	441	173	0	0	773	227	815
Participant costs	4,650	10,326	0	11,239	3,747	39,517	6,264	5,090
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	2,462	3,791	787	2,602	811	10,321	2,496	4,726
Total Expenses	25,907	39,904	8,277	27,386	8,533	108,606	26,257	49,736
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-5

Schedule of Program Activity

Year Ended December 31, 2017

	FEDERAL PROGRAMS							
	Department of Labor							
	17.259		17.278					
	Western Youth IS PY17 (30)	17.259 Subtotal	SW WIOA Adult DW PY15 (31)	SW WIOA Adult DW PY16 (32)	SW WIOA Adult DW PY17 (33)	SC WIOA Adult DW PY15 (34)	SC WIOA Adult DW PY16 (35)	SC WIOA Adult DW PY17 (36)
Revenue								
Grant revenue	\$ 10,738	\$ 492,323	\$ 10,620	\$ 58,897	\$ 16,300	\$ 17,946	\$ 56,812	\$ 2,154
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	88,663	0	0	0	54	0	0
Total Revenue	10,738	580,986	10,620	58,897	16,300	18,000	56,812	2,154
Expenses								
Personnel	7,504	295,287	402	31,261	12,497	3,267	28,655	279
Consultants/contract labor	68	1,410	4	141	106	0	122	13
Travel	71	4,300	49	216	95	2	402	3
Space and utilities	1,789	46,426	259	5,367	1,917	0	4,185	111
Consumable supplies	81	3,587	14	533	88	0	487	7
Repairs/maintenance	2	86	5	18	3	0	9	0
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	15	656	0	91	6	0	65	1
Training	0	55	0	0	39	0	0	0
Insurance	188	4,617	65	338	0	0	435	0
Participant costs	0	169,351	8,814	15,336	0	13,021	17,053	1,536
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	1,020	55,211	1,008	5,596	1,549	1,710	5,399	204
Total Expenses	10,738	580,986	10,620	58,897	16,300	18,000	56,812	2,154
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-6

Schedule of Program Activity

Year Ended December 31, 2017

	FEDERAL PROGRAMS							DOT 20.509	
	Department of Labor						17.265 Subtotal		FTA 5311 Rural Transit (41)
	17.278 Subtotal	17.258, 17.259, & 17.278 Cluster	Native American WIOA Adult PY16 (37)	Native American WIOA Adult PY17 (38)	Native American WIOA Youth PY16 (39)	Native American WIOA Youth PY17 (40)			
Revenue									
Grant revenue	\$ 162,729	\$ 1,086,431	\$ 23,720	\$ 13,832	\$ 8,088	\$ 7,422	\$ 53,062	\$ 137,310	
Program income	0	0	0	0	0	0	0	29,658	
Other income	0	0	0	0	0	0	0	119,438	
In-kind contributions	0	0	0	0	0	0	0	0	
Transfers	54	88,227	0	0	0	0	0	0	
Total Revenue	162,783	1,174,658	23,720	13,832	8,088	7,422	53,062	286,406	
Expenses									
Personnel	76,361	589,843	10,744	8,348	2,714	3,186	24,992	196,102	
Consultants/contract labor	386	2,920	302	224	48	89	663	1,789	
Travel	767	7,456	46	17	26	15	104	166	
Space and utilities	11,839	94,967	1,506	842	247	367	2,962	4,646	
Consumable supplies	1,129	7,770	851	123	564	68	1,606	27,288	
Repairs/maintenance	35	197	123	1	70	1	195	14,870	
Depreciation	0	0	0	0	0	0	0	0	
Equipment	0	0	0	0	0	0	0	0	
Other/program support	163	1,477	157	67	17	24	265	2,463	
Training	39	149	0	0	0	0	0	577	
Insurance	838	9,687	143	130	25	38	336	9,601	
Participant costs	55,760	348,571	7,595	2,766	3,610	2,929	16,900	0	
Commodity food	0	0	0	0	0	0	0	0	
Indirect costs	15,466	111,621	2,253	1,314	767	705	5,039	27,039	
Total Expenses	162,783	1,174,658	23,720	13,832	8,088	7,422	53,062	284,541	
Change in Net Assets	0	0	0	0	0	0	0	1,865	
Net Assets - Beginning of year	0	0	0	0	0	0	0	39,003	
NET ASSETS - End of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 40,868	

Southern Ute Community Action Programs, Inc.

Schedule A-7

Schedule of Program Activity

Year Ended December 31, 2017

	FEDERAL PROGRAMS							
	Department of Transportation							
	20.509			20.521	20.600			
	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 2016 (46)	HS /YS CDOT 2017 (47)	RRT CDOT CDOT 2017 (48)
Revenue								
Grant revenue	\$ 344,231	\$ 23,638	\$ 168,087	\$ 673,266	\$ 25,912	\$ 24,947	\$ 1,635	\$ 4,950
Program income	160,160	0	10,243	200,061	145	530	0	0
Other income	0	5,910	4,233	129,581	23,279	190	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	504,391	29,548	182,563	1,002,908	49,336	25,667	1,635	4,950
Expenses								
Personnel	172,204	0	112,259	480,565	31,500	14,425	1,008	0
Consultants/contract labor	10,296	0	788	12,873	95	0	5	0
Travel	1,470	0	88	1,724	332	3,027	0	0
Space and utilities	15,200	0	3,294	23,140	4,060	758	214	0
Consumable supplies	67,710	0	19,361	114,359	2,635	3,713	108	0
Repairs/maintenance	134,162	0	21,447	170,479	3,140	40	1	0
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	29,548	0	29,548	0	0	0	0
Other/program support	28,962	0	1,723	33,148	706	0	2	4,480
Training	440	0	227	1,244	675	1,005	50	0
Insurance	26,018	0	6,779	42,398	1,504	260	92	0
Participant costs	0	0	0	0	0	0	0	0
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	47,929	0	16,597	91,565	4,689	2,439	155	470
Total Expenses	504,391	29,548	182,563	1,001,043	49,336	25,667	1,635	4,950
Change in Net Assets	0	0	0	1,865	0	0	0	0
Net Assets - Beginning of year	0	0	0	39,003	2,703	0	0	0
NET ASSETS - End of year	\$ 0	\$ 0	\$ 0	\$ 40,868	\$ 2,703	\$ 0	\$ 0	\$ 0

Southern Ute Community Action Programs, Inc.

Schedule A-8
 Schedule of Program Activity
 Year Ended December 31, 2017

	FEDERAL PROGRAMS							
	DOT	DOE	Department of Health and Human Services					
	20.600	84.287	93.045			93.053		
	20.600	21st Century 2016-2017	Senior Center SC T3 2016-2017	Senior Center SC T3 2017-2018	93.045 Subtotal	Senior Center NSIP 2016-2017	Senior Center NSIP 2017-2018	93.053 Subtotal
Subtotal	(49)	(50)	(51)		(52)	(53)		
Revenue								
Grant revenue	\$ 31,532	\$ 50,488	\$ 45,324	\$ 34,930	\$ 80,254	\$ 3,237	\$ 5,056	\$ 8,293
Program income	530	0	2,802	2,245	5,047	0	0	0
Other income	190	25	14,000	14,000	28,000	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	(7,333)	7,333	0	0	0	0
Total Revenue	32,252	50,513	54,793	58,508	113,301	3,237	5,056	8,293
Expenses								
Personnel	15,433	37,565	27,381	30,267	57,648	0	0	0
Consultants/contract labor	5	168	196	269	465	0	0	0
Travel	3,027	23	171	78	249	0	0	0
Space and utilities	972	1,847	1,692	1,880	3,572	0	0	0
Consumable supplies	3,821	1,970	7,578	4,879	12,457	0	0	0
Repairs/maintenance	41	979	2,406	1,057	3,463	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	4,482	526	870	970	1,840	0	0	0
Training	1,055	96	0	160	160	0	0	0
Insurance	352	838	1,452	1,424	2,876	0	0	0
Participant costs	0	1,701	21	0	21	0	0	0
Commodity food	0	0	14,796	11,964	26,760	3,237	5,056	8,293
Indirect costs	3,064	4,800	5,939	5,560	11,499	0	0	0
Total Expenses	32,252	50,513	62,502	58,508	121,010	3,237	5,056	8,293
Change in Net Assets	0	0	(7,709)	0	(7,709)	0	0	0
Net Assets - Beginning of year	0	0	7,709	0	7,709	0	0	0
NET ASSETS - End of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Southern Ute Community Action Programs, Inc.

Schedule A-9
 Schedule of Program Activity
 Year Ended December 31, 2017

FEDERAL PROGRAMS								
Department of Health and Human Services								
93.045 & 93.053 Subtotal	93.047			93.276			93.297	
	Center Title VI SC T6 2016-2017 (54)	Center Title VI SC T6 2017-2018 (55)	93.047 Subtotal	YS Drug Free Coalition 2016-2017 (56)	YS Drug Free Coalition 2017-2018 (57)	93.276 Subtotal	National Indian Youth Leadership 2016-2017 (58)	
Revenue								
Grant revenue	\$ 88,547	\$ 23,836	\$ 71,875	\$ 95,711	\$ 103,671	\$ 28,349	\$ 132,020	\$ 36,956
Program income	5,047	50	0	50	0	0	0	0
Other income	28,000	2,425	0	2,425	0	0	0	40
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	121,594	26,311	71,875	98,186	103,671	28,349	132,020	36,996
Expenses								
Personnel	57,648	10,677	36,346	47,023	61,471	20,455	81,926	23,381
Consultants/contract labor	465	139	289	428	23,181	2,394	25,575	1,072
Travel	249	26	3,286	3,312	878	74	952	84
Space and utilities	3,572	786	2,677	3,463	3,692	1,430	5,122	1,058
Consumable supplies	12,457	5,048	6,159	11,207	2,774	558	3,332	1,873
Repairs/maintenance	3,463	1,729	1,544	3,273	0	0	0	451
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	1,840	568	1,226	1,794	1,036	469	1,505	130
Training	160	0	156	156	75	0	75	33
Insurance	2,876	686	1,891	2,577	273	92	365	558
Participant costs	21	0	13	13	440	182	622	4,841
Commodity food	35,053	3,844	10,978	14,822	0	0	0	0
Indirect costs	11,499	2,808	7,310	10,118	9,851	2,695	12,546	3,515
Total Expenses	129,303	26,311	71,875	98,186	103,671	28,349	132,020	36,996
Change in Net Assets								
Net Assets - Beginning of year	(7,709)	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-10

Schedule of Program Activity

Year Ended December 31, 2017

	FEDERAL PROGRAMS							93.558 Subtotal
	Department of Health and Human Services							
	93.441	93.558						
	Substance Abuse Services 2017 (59)	County Employment First 2016-2017 (60)	County Employment First 2017-2018 (61)	County Colorado Works 2016-2017 (62)	County Colorado Works 2017-2018 (63)	County Employment First 2016-2017 (64)	County Data Entry Tech 2016-2017 (65)	
Revenue								
Grant revenue	\$ 1,092,606	\$ 56,774	\$ 19,207	\$ 19,385	\$ 22,524	\$ 11,686	\$ 9,848	\$ 139,424
Program income	106,490	0	0	0	0	0	0	0
Other income	2,451	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	6,634	2,813	0	0	0	0	9,447
Total Revenue	1,201,547	63,408	22,020	19,385	22,524	11,686	9,848	148,871
Expenses								
Personnel	819,778	43,664	15,666	15,066	14,353	9,230	7,196	105,175
Consultants/contract labor	2,452	212	152	78	157	32	24	655
Travel	3,811	397	124	279	763	19	685	2,267
Space and utilities	36,994	9,186	3,093	1,617	2,838	905	779	18,418
Consumable supplies	70,383	874	148	245	300	171	136	1,874
Repairs/maintenance	18,524	33	24	18	15	11	8	109
Depreciation	0	0	0	0	0	0	0	0
Equipment	32,408	0	0	0	0	0	0	0
Other/program support	12,921	76	27	40	21	17	14	195
Training	12,780	0	0	0	0	0	0	0
Insurance	7,655	1,343	453	196	337	67	70	2,466
Participant costs	24,643	1,598	241	4	1,600	124	0	3,567
Commodity food	31,668	0	0	0	0	0	0	0
Indirect costs	109,369	6,025	2,092	1,842	2,140	1,110	936	14,145
Total Expenses	1,183,386	63,408	22,020	19,385	22,524	11,686	9,848	148,871
Change in Net Assets	18,161	0	0	0	0	0	0	0
Net Assets - Beginning of year	554,706	0	0	0	0	0	0	0
NET ASSETS - End of year	\$ 572,867	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Southern Ute Community Action Programs, Inc.

Schedule A-11

Schedule of Program Activity

Year Ended December 31, 2017

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.569			93.576			93.600	
	CSBG Senior Center 2015-2017	CSBG Senior Center 2016-2018	93.569 Subtotal	Child Care Development Fund 2015-2017	Child Care Development Fund 2016-2018	93.576 Subtotal	Early Head Start 2017	Head Start 2017
(66)	(67)		(68)	(69)		(70)	(71)	
Revenue								
Grant revenue	\$ 3,366	\$ 6,842	\$ 10,208	\$ 119,483	\$ 69,230	\$ 188,713	\$ 638,062	\$ 1,194,322
Program income	0	0	0	0	0	0	0	0
Other income	15	0	15	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	50,779	238,089
Transfers	0	0	0	0	0	0	0	0
Total Revenue	3,381	6,842	10,223	119,483	69,230	188,713	688,841	1,432,411
Expenses								
Personnel	3,220	6,501	9,721	17,397	12,915	30,312	469,939	839,126
Consultants/contract labor	0	0	0	0	295	295	4,438	15,490
Travel	0	0	0	4,890	2,767	7,657	3,387	9,665
Space and utilities	0	0	0	11,919	179	12,098	12,834	36,394
Consumable supplies	0	15	15	7,753	1,501	9,254	16,526	40,548
Repairs/maintenance	0	0	0	3,863	766	4,629	8,137	14,723
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	0	0	55,253	255,580
Training	0	0	0	3,421	0	3,421	32,684	46,132
Insurance	0	0	0	129	41	170	4,029	15,456
Participant costs	0	0	0	70,111	50,766	120,877	4,146	14,686
Commodity food	0	0	0	0	0	0	16,838	31,123
Indirect costs	161	326	487	0	0	0	60,630	113,488
Total Expenses	3,381	6,842	10,223	119,483	69,230	188,713	688,841	1,432,411
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, 2017

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.658				93.933			
	93.600	La Plata	La Plata	93.658	PS	YS/SP	PS	YS/SP
Subtotal	County	County	Subtotal	MSPI	MSPI	MSPI	MSPI	
	MST	MST		PA-3	PA-4	PA-3	PA-4	
	2016-2017	2017-2018		2016-2017	2016-2017	2017-2018	2017-2018	
	(72)	(73)		(74)	(75)	(76)	(77)	
Revenue								
Grant revenue	\$ 1,832,384	\$ 65,715	\$ 92,001	\$ 157,716	\$ 52,123	\$ 38,986	\$ 14,548	\$ 25,882
Program income	0	15,215	11,327	26,542	0	570	0	0
Other income	0	0	0	0	(1,000)	(682)	0	0
In-kind contributions	288,868	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	2,121,252	80,930	103,328	184,258	51,123	38,874	14,548	25,882
Expenses								
Personnel	1,309,065	51,899	58,229	110,128	36,903	23,386	13,166	17,874
Consultants/contract labor	19,928	10,029	22,830	32,859	1,584	1,059	0	126
Travel	13,052	3,863	4,431	8,294	1,023	217	0	25
Space and utilities	49,228	2,357	2,254	4,611	2,446	1,110	0	875
Consumable supplies	57,074	1,280	610	1,890	2,678	2,994	0	1,846
Repairs/maintenance	22,860	812	1,400	2,212	300	339	0	81
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	310,833	2,894	2,610	5,504	231	284	0	101
Training	78,816	0	0	0	652	647	0	0
Insurance	19,485	82	104	186	307	627	0	301
Participant costs	18,832	24	948	972	141	4,518	0	2,193
Commodity food	47,961	0	94	94	0	0	0	0
Indirect costs	174,118	7,690	9,818	17,508	4,858	3,693	1382	2,460
Total Expenses	2,121,252	80,930	103,328	184,258	51,123	38,874	14,548	25,882
Change in Net Assets	0	0	0	0	0	0	0	0
Net Assets - Beginning of year	0	0	0	0	0	24	0	0
NET ASSETS - End of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24	\$ 0	\$ 0

Southern Ute Community Action Programs, Inc.

Schedule A-13

Schedule of Program Activity

Year Ended December 31, 2017

	FEDERAL PROGRAMS						FEDERAL TOTAL
	Department of Health and Human Services						
	93.959						
	93.933 Subtotal	Slope CASA- OBH 2016-2017 (78)	Slope CASA- OBH 2017-2018 (79)	Youth IVPC OBH 2016-2017 (80)	Youth IVPC OBH 2017-2018 (81)	93.959 Subtotal	
Revenue							
Grant revenue	\$ 131,539	\$ 5,953	\$ 8,733	\$ 67,439	\$ 44,080	\$ 126,205	\$ 6,060,620
Program income	570	0	0	0	0	0	339,435
Other income	(1,682)	0	0	0	0	0	184,427
In-kind contributions	0	0	0	0	0	0	288,868
Transfers	0	0	0	0	0	0	97,674
Total Revenue	130,427	5,953	8,733	67,439	44,080	126,205	6,971,024
Expenses							
Personnel	91,329	5,387	5,503	40,553	33,227	84,670	3,988,934
Consultants/contract labor	2,769	0	0	5,084	169	5,253	108,479
Travel	1,265	0	0	1,263	602	1,865	55,474
Space and utilities	4,431	0	0	2,320	1,842	4,162	272,459
Consumable supplies	7,518	0	0	2,736	2,063	4,799	316,978
Repairs/maintenance	720	0	0	592	184	776	232,547
Depreciation	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	61,956
Other/program support	616	0	0	389	198	587	376,570
Training	1,299	0	0	47	395	442	101,389
Insurance	1,235	0	0	996	490	1,486	94,782
Participant costs	6,852	0	0	7,051	721	7,772	556,360
Commodity food	0	0	0	0	0	0	181,647
Indirect costs	12,393	566	578	6,408	4,189	11,741	608,480
Total Expenses	130,427	5,953	6,081	67,439	44,080	123,553	6,956,055
Change in Net Assets	0	0	2,652	0	0	2,652	14,969
Net Assets - Beginning of year	24	0	0	0	0	0	\$ 604,145
NET ASSETS - End of year	\$ 24	\$ 0	\$ 2,652	\$ 0	\$ 0	\$ 2,652	\$ 619,114

Southern Ute Community Action Programs, Inc.

Schedule A-14

Schedule of Program Activity

Year Ended December 31, 2017

	STATE AND LOCAL PROGRAMS							
	YS DFC Nongrant 2017 (82)	YS PDD/LEAF PY17 (83)	Ignacio Community Collaboration 2017 (84)	Youth Tribal Grant PY16 (85)	Youth Tribal Grant PY17 (86)	Youth Curiosity Program 2017 (87)	862 Main 2017 (88)	RRT Nongrant 2017 (89)
Revenue								
Grant revenue	\$ 0	\$ 9,402	\$ 0	\$ 35,000	\$ 0	\$ 14,500	\$ 0	\$ 0
Program income	0	0	0	0	0	0	0	1,413
Other income	3,676	0	0	0	0	0	181	4,581
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	(20,698)	20,698	0	0	0
Total Revenue	3,676	9,402	0	14,302	20,698	14,500	181	5,994
Expenses								
Personnel	0	2,279	0	6,453	3,308	10,259	0	46
Consultants/contract labor	3,000	4,927	0	12	193	68	0	0
Travel	0	50	0	2	0	0	0	0
Space and utilities	0	0	0	562	427	399	161	0
Consumable supplies	203	119	0	4,481	3,493	719	0	3
Repairs/maintenance	0	0	0	534	17	50	0	2,784
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	0	538	0	28	15	43	0	1,016
Training	0	595	0	680	0	0	0	0
Insurance	0	0	0	645	81	401	20	0
Participant costs	270	0	0	164	3	57	0	0
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	365	894	0	3,123	1,300	1,259	0	404
Total Expenses	3,838	9,402	0	16,684	8,837	13,255	181	4,253
Change in Net Assets	(162)	0	0	(2,382)	11,861	1,245	0	1,741
Net Assets - Beginning of year	2,420	0	8,746	2,571	0	0	0	3,300
NET ASSETS - End of year	\$ 2,258	\$ 0	\$ 8,746	\$ 189	\$ 11,861	\$ 1,245	\$ 0	\$ 5,041

See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

Schedule A-15

Schedule of Program Activity

Year Ended December 31, 2017

	STATE AND LOCAL PROGRAMS							
	Senior Center Non Grant 2017 (90)	Training Advantage Non-grant 2017 (91)	TTA SW ES PY17 (92)	Peaceful Spirit Non-grant 2017 (93)	Tribal MST 2017 (94)	Suicide Prevention OSP PY17 (95)	Suicide Prevention Non Grant 2017 (96)	Tribal Senior Center PY16 (97)
Revenue								
Grant revenue	\$ 4,772	\$ 0	\$ 1,015	\$ 0	\$ 0	\$ 4,495	\$ 0	\$ 34,660
Program income	0	0	0	1,780	43,932	0	0	0
Other income	406	220	0	591	8,582	0	2,683	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	25,748	0	0	0	0	0	0
Total Revenue	5,178	25,968	1,015	2,371	52,514	4,495	2,683	34,660
Expenses								
Personnel	0	173	919	0	17,509	3,099	0	16,235
Consultants/contract labor	0	56	0	0	12,700	0	0	143
Travel	0	0	0	29	6,956	151	0	59
Space and utilities	0	(151)	0	0	5,233	0	0	2,476
Consumable supplies	80	425	0	95	1,060	736	0	3,320
Repairs/maintenance	0	0	0	0	1,709	0	0	1,544
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	370	(79)	0	2,022	1,689	0	0	650
Training	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	146	82	0	617
Participant costs	0	266	0	0	490	0	0	105
Commodity food	50	0	0	0	32	0	0	6,217
Indirect costs	53	72	96	225	4,990	427	0	3,294
Total Expenses	553	762	1,015	2,371	52,514	4,495	0	34,660
Change in Net Assets	4,625	25,206	0	0	0	0	2,683	0
Net Assets - Beginning of year	20,011	21,323	0	369	0	0	0	0
NET ASSETS - End of year	\$ 24,636	\$ 46,529	\$ 0	\$ 369	\$ 0	\$ 0	\$ 2,683	\$ 0

Southern Ute Community Action Programs, Inc.

Schedule A-16

Schedule of Program Activity

Year Ended December 31, 2017

	STATE AND LOCAL PROGRAMS							
	Tribal Senior Center PY17 (98)	HS CPP PY15 (99)	HS CPP PY16 (100)	HS UNITED PY17 (101)	HS Building Fund 2017 (102)	Central Admin 2017 (103)	Sports Teams/ Pass-through 2016-2017 (104)	Youth Service Non-grant 2016-2017 (105)
Revenue								
Grant revenue	\$ 11,495	\$ 81,203	\$ 84,753	\$ 8,165	\$ 0	\$ 0	\$ 0	\$ 0
Program income	0	0	0	0	0	652,351	850	0
Other income	0	0	0	0	1,805	0	34	296
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	(92,257)	92,257	0	0	(1,074)	0	0
Total Revenue	11,495	(11,054)	177,010	8,165	1,805	651,277	884	296
Expenses								
Personnel	6,396	68,155	37,723	2,628	0	524,022	0	78
Consultants/contract labor	64	0	4	0	0	52,829	150	0
Travel	0	1,804	201	0	0	5,832	0	0
Space and utilities	629	488	241	0	0	27,043	276	0
Consumable supplies	950	3,915	5,363	0	72	23,671	0	0
Repairs/maintenance	55	7	0	0	0	1,367	0	0
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	107	582	0	0	0	10,820	458	53
Training	97	7,037	442	0	0	2,591	0	0
Insurance	182	124	157	0	0	3,015	0	0
Participant costs	0	0	41	0	0	87	0	0
Commodity food	1,923	0	0	0	0	0	0	0
Indirect costs	1,092	8,622	4,638	276	0	0	0	14
Total Expenses	11,495	90,734	48,810	2,904	72	651,277	884	145
Change in Net Assets	0	(101,788)	128,200	5,261	1,733	0	0	151
Net Assets - Beginning of year	0	101,788	0	0	6,323	0	199	1,862
NET ASSETS - End of year	\$ 0	\$ 0	\$ 128,200	\$ 5,261	\$ 8,056	\$ 0	\$ 199	\$ 2,013

See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

Schedule A-17

Schedule of Program Activity

Year Ended December 31, 2017

STATE AND LOCAL PROGRAMS

	Sharing Tree 2017 (106)	GP Food Retreat 2017 (107)	GP Apple Days 2017 (108)	GP CHF PY16 (109)	GP CHF PY17 (110)	YS CHF PY16 (111)	YS CHF PY17 (112)
Revenue							
Grant revenue	\$ 0	\$ 1,417	\$ 0	\$ 27,877	\$ 23,353	\$ 9,026	\$ 11,999
Program income	0	1,024	0	0	0	0	0
Other income	0	200	880	0	1,562	0	0
In-kind contributions	0	0	0	0	0	0	0
Transfers	0	0	0	(5,530)	5,530	0	0
Total Revenue	0	2,641	880	22,347	30,445	9,026	11,999
Expenses							
Personnel	0	0	0	(1,320)	(798)	6,850	8,730
Consultants/contract labor	0	1,230	0	18,993	27,099	70	65
Travel	0	70	0	1,224	832	4	0
Space and utilities	0	275	880	0	0	628	720
Consumable supplies	935	950	0	821	419	569	520
Repairs/maintenance	0	0	0	0	0	218	45
Depreciation	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0
Other/program support	0	116	0	205	0	46	122
Training	0	0	0	300	0	221	0
Insurance	0	0	0	0	0	192	76
Participant costs	0	0	0	0	0	228	1,721
Commodity food	0	0	0	0	0	0	0
Indirect costs	0	0	0	2,124	2,893	0	0
Total Expenses	935	2,641	880	22,347	30,445	9,026	11,999
Change in Net Assets	(935)	0	0	0	0	0	0
Net Assets - Beginning of year	2,000	0	0	0	0	0	0
NET ASSETS - End of year	\$ 1,065	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

Schedule A-18

Schedule of Program Activity

Year Ended December 31, 2017

STATE AND LOCAL PROGRAMS

	LPEA Roundup 2017 (113)	HS LPEA Roundup 2017 (114)	HS NG 2017 (115)	EHS NG 2017 (116)	Contributed Space from Related Party (117)	STATE & LOCAL TOTAL	GAAP Adjustments (118)	Total Program Activity
Revenue								
Grant revenue	\$ 0	\$ 2,500	\$ 11,232	\$ 18,252	\$ 0	\$ 395,116	\$ 0	\$ 6,455,736
Program income	0	0	0	0	0	701,350	(652,351)	388,434
Other income	1,000	263	19,581	22	167,678	214,241	(144,044)	254,624
In-kind contributions	0	0	0	0	0	0	(128,041)	160,827
Transfers	0	0	(3,247)	1,212	0	22,639	0	120,313
Total Revenue	1,000	2,763	27,566	19,486	167,678	1,333,346	(924,436)	7,379,934
Expenses								
Personnel	399	0	16,190	16,698	0	746,031	0	4,734,965
Consultants/contract labor	0	0	0	0	0	121,603	0	230,082
Travel	0	0	1,979	4	0	19,197	0	74,671
Space and utilities	0	0	0	0	0	40,287	0	312,746
Consumable supplies	256	1,623	5,025	288	0	60,111	0	377,089
Repairs/maintenance	0	0	729	31	0	9,090	0	241,637
Depreciation	0	0	0	0	0	0	92,649	92,649
Equipment	0	0	0	0	0	0	(61,956)	0
Other/program support	0	0	2,065	582	167,678	189,126	(272,085)	293,611
Training	0	0	(1,309)	0	0	10,654	0	112,043
Insurance	0	0	0	0	0	5,738	0	100,520
Participant costs	557	877	228	0	0	5,094	0	561,454
Commodity food	0	0	39	32	0	8,293	0	189,940
Indirect costs	127	263	2,620	1,851	0	41,022	(652,351)	(2,849)
Total Expenses	1,339	2,763	27,566	19,486	167,678	1,256,246	(893,743)	7,318,558
Change in Net Assets	(339)	0	0	0	0	77,100	(30,693)	61,376
Net Assets - Beginning of year	621	0	0	0	0	171,533	303,951	1,079,629
NET ASSETS - End of year	\$ 282	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,633	\$ 273,258	\$ 1,141,005

See Independent Auditor's Report.

Southern Ute Community Action Programs, Inc.

Schedule A-19

Schedule of Program Activity

Year Ended December 31, 2017

	DISCRETIONARY			Total Discretionary
	Central Admin Non-grant 2017 (119)	Admin- istration 2017 (120)	TTA WIA Milestones 2017 (121)	
Revenue				
Grant revenue	\$ 0	\$ 0	\$ 0	\$ 0
Program income	0	0	0	0
Other income	18,398	0	0	18,398
In-kind contributions	0	0	0	0
Transfers	(25,748)	3,109	(97,674)	(120,313)
Total Revenue	(7,350)	3,109	(97,674)	(101,915)
Expenses				
Personnel	(387)	0	0	(387)
Consultants/contract labor	1,300	0	0	1,300
Travel	0	0	0	0
Space and utilities	3,004	0	0	3,004
Consumable supplies	5,082	0	0	5,082
Repairs/maintenance	0	0	0	0
Depreciation	0	0	0	0
Equipment	0	0	0	0
Other/program support	17,519	0	0	17,519
Training	0	0	0	0
Insurance	53	0	0	53
Participant costs	587	0	0	587
Commodity food	0	0	0	0
Indirect costs	2,849	0	0	2,849
Total Expenses	30,007	0	0	30,007
Change in Net Assets	(37,357)	3,109	(97,674)	(131,922)
Net Assets - Beginning of year	164,707	415,740	281,034	861,481
NET ASSETS - End of year	\$ 127,350	\$ 418,849	\$ 183,360	\$ 729,559

Southern Ute Community Action Programs, Inc.

Schedule B-1

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2017

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	16-81850	83,785
(2) Child and Adult Care Food Program		16-81850	23,135
		Subtotal CFDA 10.558	106,920
TOTAL U.S. DEPARTMENT OF AGRICULTURE PROGRAMS			106,920
U.S. DEPARTMENT OF JUSTICE			
Passed through Southern Ute Indian Tribe			
(3) DOJ HS Fatherhood/Motherhood 2016-2017	16.731	2013-TY-FX-0066	980
TOTAL U.S. DEPARTMENT OF JUSTICE PROGRAMS			980
U.S. DEPARTMENT OF LABOR			
WIOA Cluster			
Passed through Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium			
(4) WIOA - Statewide Adult	17.258	Contract# 65541	2,841
(5) WIOA - Statewide Adult		Contract# 65541	164,151
(6) WIOA - Statewide Adult		Contract# CMS #102332	42,148
(7) WIOA - Statewide Adult		Contract# 65541	17,578
(8) WIOA - Statewide Adult		Contract# 65541	183,226
(9) WIOA - Statewide Adult		Contract# CMS #102332	691
(10) WIOA - Statewide DW ENH		Contract# 65541	7,833
(11) WIOA - Statewide DW ENH		Contract# CMS #102332	8,277
(12) WIOA - Statewide DW ENH		Contract# 65541	4,634
		Subtotal CFDA 17.258	431,379
Passed through Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium			
(13) WIOA - Regional Youth	17.259	Contract# 65541	31,132
(14) WIOA - Regional Youth		Contract# 65541	10,980
(15) WIOA - Regional Youth		Contract# 65541	51,351
(16) WIOA - Regional Youth		Contract# 65541	18,662
(17) WIOA - Regional Youth		Contract# CMS #102332	29,783
(18) WIOA - Regional Youth		Contract# CMS #102332	10,382
(19) WIOA - Regional Youth		Contract# 65541	7,081
(20) WIOA - Regional Youth		Contract# 65541	5,453
(21) WIOA - Regional Youth		Contract# 65541	85,949
(22) WIOA - Regional Youth		Contract# 65541	25,907
(23) WIOA - Regional Youth		Contract# CMS #102332	39,904
(24) WIOA - Regional Youth		Contract# CMS #102332	8,277
(25) WIOA - Regional Youth		Contract# 65541	6,562
(26) WIOA - Regional Youth		Contract# 65541	2,709
(27) WIOA - Regional Youth		Contract# 65541	73,297
(28) WIOA - Regional Youth		Contract# 65541	24,420
(29) WIOA - Regional Youth		Contract# CMS #102332	49,736
(30) WIOA - Regional Youth		Contract# CMS #102332	10,738
		Subtotal CFDA 17.259	492,323

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, 2017

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			
(31) WIOA - Regional Dislocated Worker	17.278	Contract# 65541	10,620
(32) WIOA - Regional Dislocated Worker		Contract# 65541	58,897
(33) WIOA - Regional Dislocated Worker		Contract# CMS #102332	16,300
(34) WIOA - Regional Dislocated Worker		Contract# 65541	17,946
(35) WIOA - Regional Dislocated Worker		Contract# 65541	56,812
(36) WIOA - Regional Dislocated Worker		Contract# CMS #102332	2,154
		Subtotal CFDA 17.278	162,729
		Subtotal WIOA Cluster CFDA #17.258, 17.259, and 17.278	1,086,431
Passed through Southern Ute Indian Tribe			
(37) WIOA - Native American Adult	17.265	AB292011655A8	23,720
(38) WIOA - Native American Adult		AB292011655A8	13,832
(39) WIOA - Native American Youth		AB292011655A8	8,088
(40) WIOA - Native American Youth		AB292011655A8	7,422
		Subtotal CFDA 17.265	53,062
TOTAL U.S. DEPARTMENT OF LABOR PROGRAMS			1,139,493
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through Colorado Department of Transportation			
(41) FTA 5311 Rural Transit	20.509	PO # 491001361	137,310
(42) FTA 5311f Inner City Transit		PO# 491001392	344,231
(43) FTA 5311 Capital Contract Transit		PO# 491001260	23,638
Passed through Southern Ute Indian Tribe			
(44) FTA Tribal Transit Program		#CO-2017-032-00	168,087
		Subtotal CFDA 20.509	673,266
Passed through Colorado Department of Transportation Transit Services Programs Cluster			
(45) New Freedom Senior Transport	20.521	PO# 491001367	25,912
		Subtotal Transit Services Programs Cluster CFDA 20.521	25,912
Passed through Colorado Department of Transportation Highway Safety Cluster			
(46) HS CDOT 2016	20.600	PO # 411010512	24,947
(47) HS/YS CDOT 2017		PO # 411014787	1,635
(48) RRT CDOT 2017		PO # 411012664	4,950
		Subtotal Highway Safety Cluster CFDA 20.600	31,532
TOTAL U.S. DEPARTMENT OF TRANSPORTATION PROGRAMS			730,710
U.S. DEPARTMENT OF EDUCATION			
Passed through Colorado Department of Education			
(49) 21st Century Community Learning Centers 2016-2017	84.287	Y799 SUCAP Ignacio	50,488
TOTAL U.S. DEPARTMENT OF EDUCATION PROGRAMS			50,488

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, 2017

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 2016-2017	93.045	16-048-1054	45,324
(51) Special Programs for the Aging Title III, Part C_Nutrition Services 2017-2018		16-048-1054	34,930
		Subtotal CFDA 93.045	80,254
Passed through Southern Ute Indian Tribe			
(52) Nutrition Services Incentive Program SC T6 2016-2017	93.053	1401CONSIT	3,237
(53) Nutrition Services Incentive Program SC T6 2017-2018		1701CONSIT	5,056
		Subtotal CFDA 93.053	8,293
		Subtotal Aging Cluster CFDA #93.045 and 93.053	88,547
Passed through Southern Ute Indian Tribe			
(54) Senior Center Title VI SC T6 2016-2017	93.047	1401COT6NS	23,836
(55) Senior Center Title VI SC T6 2017-2018		1701COT6NS	71,875
		Subtotal CFDA 93.047	95,711
Direct Funding			
(56) YS Drug Free Coalition 2016-2017	93.276	7H79SP020732-05	103,671
(57) YS Drug Free Coalition 2017-2018		2H79SP080346-06	28,349
		Subtotal CFDA 93.276	132,020
Passed through National Indian Youth Leadership Program			
(58) YS National Indian Youth Leadership 2016-2017	93.297	NIYLP Grant #201401	36,956
Passed through Southern Ute Indian Tribe			
(59) Substance Abuse Services 2017	93.441	HHSI 242-2016-10012C	1,092,606
Passed through La Plata County TANF Cluster			
(60) La Plata County Employment First 2016-2017	93.558	15-072-13131	56,774
(61) La Plata County Employment First 2017-2018		15-072-13131	19,207
Passed through Archuleta County			
(62) Archuleta County Colorado Works 2016-2017		ARCH CW PY 16	19,385

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, 2017

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)			
(63) Archuleta County Colorado Works 2017-2018	93.558	ARCH CW PY 17	22,524
(64) Archuleta County Employment First 2016-2017		ARCH EF PY 16	11,686
(65) Archuleta County Data Entry Tech 2016-2017		ARCH TECH PY 16	9,848
		Subtotal TANF Cluster CFDA 93.558	139,424
Passed through Southern Ute Indian Tribe			
(66) CSBG Senior Center 2015-2017	93.569	G16IACOCOSR	3,366
(67) CSBG Senior Center 2016-2018		G17IACOCOSR	6,842
		Subtotal CFDA 93.569	10,208
Passed through Southern Ute Indian Tribe			
(68) Child Care Development Fund 2015-2017	93.576	G16PBCOCCDF	119,483
(69) Child Care Development Fund 2016-2018		G17PBCOCCDF	69,230
		Subtotal CFDA 93.576	188,713
Passed through Southern Ute Indian Tribe			
(70) Early Head Start	93.600	90CI9825/04	638,062
(71) Head Start		90CI9825/04	1,194,322
		Subtotal CFDA 93.600	1,832,384
Passed through La Plata County			
(72) La Plata County MST 2016-2017	93.658	PS MST CTY 16	65,715
(73) La Plata County MST 2017-2018		PS MST CTY 17	92,001
		Subtotal CFDA 93.658	157,716
Passed through Southern Ute Indian Tribe			
(74) PS MSPI 2016-2017	93.933	BH16IHS0086-02-00	52,123
(75) YS/SP MSPI 2016-2017		BH16IHS0087-02-00	38,986
(76) PS MSPI 2017-2018		BH16IHS0086-03-00	14,548
(77) YS/SP MSPI 2017-2018		BH16IHS0087-03-00	25,882
		Subtotal CFDA 93.933	131,539

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, 2017

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			
(78) West Slope CASA (DBH) 2016-2017	93.959	PSC WSC 16	5,953
(79) West Slope CASA (DBH) 2017-2018		PSC WSC 17	8,733
(80) Youth Prevention OBH 2016-2017		Contract# 87914	67,439
(81) Youth Prevention OBH 2017-2018		Contract# 97896	44,080
		Subtotal CFDA 93.959	126,205
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS			4,032,029
TOTAL FEDERAL EXPENDITURES			\$ 6,060,620

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, 2017. 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, 2017.

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 there is an agreed upon rate of 10.50% of total direct costs excluding capital expenditures, subawards and flow-through funds.



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, 2017, and the related statements of activities and cash flows for the year ended December 31, 2017, and the related notes to the financial statements, and have issued our report thereon dated May 3, 2018.

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 a 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 3, 2018
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, 2017. 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, 2017.

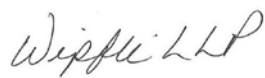
Report on Internal Control Over Compliance

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 a 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 3, 2018
Madison, Wisconsin

Southern Ute Community Action Programs, Inc.

Schedule of Findings and Questioned Costs
Year Ended December 31, 2017

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