

**Southern Colorado Community
Action Agency, Inc.**

Ignacio, Colorado

Financial Statements and Supplementary Information
Year Ended December 31, 2018

Southern Colorado Community Action Agency, Inc.

Financial Statements and Supplementary Information
Year Ended December 31, 2018

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Independent Auditor's Report

Board of Directors
Southern Colorado Community Action Agency, Inc.
Ignacio, Colorado

Report on the Financial Statements

We have audited the accompanying financial statements of Southern Colorado Community Action Agency, Inc., which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, 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 Colorado Community Action Agency, Inc. as of December 31, 2018, 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.

Emphasis of Matter

As discussed in Note 1 to the financial statements, Southern Colorado Community Action Agency, Inc. adopted the amendments in Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities – Presentation of Financial Statements for Not-for-Profit Entities*, as of and for the year ended December 31, 2018.

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-20, 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 9, 2019, on our consideration of Southern Colorado Community Action Agency, 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 Colorado Community Action Agency, 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 Colorado Community Action Agency, Inc.'s internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP

May 9, 2019
Madison, Wisconsin

Southern Colorado Community Action Agency, Inc.

Statement of Financial Position

December 31, 2018

<i>Assets</i>	
Current assets:	
Cash	\$ 1,022,899
Grants receivable	1,042,217
Other receivables	1,214
Prepaid expenses	33,067
<hr/>	
Total current assets	2,099,397
<hr/>	
Property and equipment, net	343,240
<hr/>	
TOTAL ASSETS	\$ 2,442,637

<i>Liabilities and Net Assets</i>	
Current liabilities:	
Accounts payable	\$ 171,975
Accrued payroll	230,290
Accrued compensated absences	130,037
Grant funds received in advance	77,736
<hr/>	
Total current liabilities	610,038
<hr/>	
Net assets:	
Without donor restrictions	918,862
With donor restrictions	913,737
<hr/>	
Total net assets	1,832,599
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TOTAL LIABILITIES AND NET ASSETS	\$ 2,442,637

Southern Colorado Community Action Agency, Inc.

Statement of Activities

Year Ended December 31, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and other support:			
Grant revenue	\$ 6,399,746	\$ 17,027	\$ 6,416,773
Program income	273,300	62,218	335,518
Other income	202,932	16,970	219,902
In-kind contributions	179,797	0	179,797
Net assets released from restrictions	50,225	(50,225)	0
Total revenue and other support	7,106,000	45,990	7,151,990
Expenses:			
Program services:			
Children's education services	2,287,408	0	2,287,408
Substance abuse treatment	1,352,770	0	1,352,770
Job training	1,076,914	0	1,076,914
Transit services	843,791	0	843,791
Youth services	543,249	0	543,249
Senior services	350,013	0	350,013
Other programs	56,765	0	56,765
Total program services	6,510,910	0	6,510,910
Supporting services:			
Management and general	679,045	0	679,045
Total expenses	7,189,955	0	7,189,955
Change in net assets	(83,955)	45,990	(37,965)
Net assets - Beginning of year	729,559	1,141,005	1,870,564
Reclassification of net assets - change in accounting policy	273,258	(273,258)	0
Net assets - End of year	\$ 918,862	\$ 913,737	\$ 1,832,599

Southern Colorado Community Action Agency, Inc.

Statement of Functional Expenses

Year Ended December 31, 2018

	Children's Education Services	Substance Abuse Treatment	Job Training	Transit Services	Youth Services	Senior Services	Other Programs	Total Program Services	Management and General	Total Expenses
Personnel	\$ 1,605,631	\$ 1,070,306	\$ 667,313	\$ 439,451	\$ 333,029	\$ 214,464	\$ 8,064	\$ 4,338,258	\$ 500,407	\$ 4,838,665
Consultants/contract labor	74,921	42,775	5,582	11,453	104,709	1,554	31,659	272,653	87,088	359,741
Travel	21,821	19,176	10,446	2,866	19,134	8,694	1,394	83,531	1,536	85,067
Space and utilities	61,778	73,648	112,099	26,263	17,340	13,191	3,981	308,300	30,819	339,119
Consumable supplies	86,097	50,205	10,953	114,123	22,024	21,788	3,191	308,381	26,476	334,857
Repairs/maintenance	13,731	10,800	558	92,134	6,726	6,284	0	130,233	4,034	134,267
Depreciation	0	15,500	0	54,050	0	15,390	0	84,940	2,825	87,765
Other/program support	205,332	6,911	3,513	71,463	9,749	10,041	5,553	312,562	21,611	334,173
Training	30,547	6,117	50	28	3,059	2,805	1,008	43,614	1,278	44,892
Insurance	20,128	9,855	13,226	31,960	6,567	9,214	215	91,165	2,971	94,136
Participant costs	98,179	20,690	253,174	0	20,912	12	1,700	394,667	0	394,667
Commodity food	69,243	26,787	0	0	0	46,576	0	142,606	0	142,606
Total expenses	\$ 2,287,408	\$ 1,352,770	\$ 1,076,914	\$ 843,791	\$ 543,249	\$ 350,013	\$ 56,765	\$ 6,510,910	\$ 679,045	\$ 7,189,955

See accompanying notes to financial statements.

Southern Colorado Community Action Agency, Inc.

Statement of Cash Flows

Year Ended December 31, 2018

Increase (decrease) in cash:

Cash flows from operating activities:

Change in net assets (\$ 37,965)

Adjustments to reconcile changes in net assets to net cash used in operating activities:

Depreciation 87,765

Gain on sale of property and equipment (2,100)

Changes in operating assets and liabilities:

Grants receivable (444,462)

Other receivables 736

Prepaid expenses (4,947)

Accounts payable 32,978

Accrued payroll 3,051

Accrued compensated absences (6,566)

Grant funds received in advance (26,017)

Net cash used in operating activities (397,527)

Cash flows from investing activities:

Proceeds on sale of property and equipment 2,100

Purchase of property and equipment (105,019)

Net cash used in investing activities (102,919)

Change in cash (500,446)

Cash - Beginning of year 1,523,345

Cash - End of year \$ 1,022,899

Supplemental schedule of investment and other cash activity:

Capital expenditures included in accounts payable \$ 20,027

Southern Colorado Community Action Agency, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Nature of Operations

The Organization

Southern Colorado Community Action Agency, Inc. (the "Organization"), formerly known as Southern Ute Community Action Programs, Inc., 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 57% 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. The Organization was notified in 2018 that grants from the Southern Ute Tribe, including Head Start, Early Head Start, and substance abuse services grants, would not be renewed for 2019.

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

Southern Colorado Community Action Agency, 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:

Net Assets Without Donor Restrictions - Net assets that are not subject to donor-imposed stipulations or where donor-imposed stipulations are met in the year of the contribution.

Net Assets With Donor Restrictions - 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.

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 with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified as net assets without donor restrictions 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 without donor restrictions.

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 Colorado Community Action Agency, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (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 \$310,539 at December 31, 2018.

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 \$102,448 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, 2018 through December 31, 2019, and this rate was used during the year ended December 31, 2018.

Functional Allocation

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Personnel costs are allocated based on time and effort reporting. Occupancy and related costs are allocated based on square footage.

Southern Colorado Community Action Agency, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

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.

Change in Accounting Policy

In 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958)*. This ASU provides certain improvements in financial reporting for not-for-profit organizations and requires changes to net asset classification, enhancements to liquidity presentation and disclosures, presentation of an analysis of expenses by function and by nature, netting of investment expenses with return, among other changes.

Prior to the adoption of the ASU, the Organization had a policy of implying a time restriction for property and equipment acquired with grant funds. Under the time restriction policy, the net asset value of property and equipment acquired with grant funds was reported as a temporarily restricted net asset. The ASU requires a placed-in-service approach in which net assets for property and equipment acquired with grant funds are reported as without donor restrictions. Accordingly, net assets with donor restrictions of \$273,258 were transferred to net assets without donor restrictions on January 1, 2018 on the statement of activities.

New Accounting Pronouncements

In 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU, as amended, provides comprehensive guidance on the recognition of revenue from customers arising from the transfer of goods and services, guidance on accounting for certain contract costs, and new disclosures. The new standard replaces the current revenue recognition requirements and most industry-specific guidance. When adopted, the amendments in this ASU must be applied using one of two retrospective methods. ASU No. 2014-09 is effective for nonpublic entities for annual periods beginning after December 15, 2018. The Organization is currently evaluating the impact of the provisions of ASU Topic 606.

On June 21, 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The amendments in this update will assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) or as exchange (reciprocal) transactions and determining whether a transaction is conditional. The amendments in this update are effective for annual financial statements issued for fiscal years beginning after December 15, 2018, for transactions in which the entity serves as the resource recipient, and for fiscal years beginning after December 15, 2019, for transactions in which the entity services as the resource provider. Early application of the amendments in this update is permitted. The Organization is currently evaluating the impact of the provisions of ASU Topic 958.

Southern Colorado Community Action Agency, Inc.

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

New Accounting Pronouncements (Continued)

In 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842), which is intended to improve financial reporting on leasing transactions. ASU No. 2016-02 will require lessees to recognize right of use assets and lease obligations for operating and finance leases under terms greater than 12 months. ASU No. 2016-02 is effective for fiscal years beginning after December 15, 2019, with early adoption permitted. ASU No. 2016-02 must be applied modified retrospectively. The Organization is currently evaluating the impact of the provisions of ASU Topic 842.

Subsequent Events

Subsequent events have been evaluated through May 9, 2019, which is the date the financial statements were available to be issued.

Note 2: Liquidity and Availability

As of December 31, 2018, the following are the financial assets that could readily be made available within one year of the balance sheet date to meet general expenditures:

Cash	\$	1,022,899
Grants receivable		1,042,217
Other receivables		1,214
Less: accounts payable	(171,975)
Less: accrued payroll	(230,290)
Less: accrued compensated absences	(130,037)
Less: grant funds received in advance	(77,736)
Less: net assets with donor restrictions	(913,737)
<u>Total</u>	<u>\$</u>	<u>542,555</u>

In accordance with the Organization's policies, the Finance Director monitors cash flow needs on a weekly basis to eliminate idle funds and to ensure that payment obligations can be met. Excess funds in the operating account are transferred into short-term investments or higher interest-bearing cash equivalents with Board of Directors approval.

Note 3: Grants Receivable

The balance at December 31, 2018, consists of amounts due from various agencies as follows:

Federal programs	\$	1,007,543
State and local programs		34,674
<u>Total</u>	<u>\$</u>	<u>1,042,217</u>

Southern Colorado Community Action Agency, Inc.

Notes to Financial Statements

Note 4: Property and Equipment

A summary of property and equipment at December 31, 2018 is as follows:

Land	\$	44,700
Equipment		72,889
Vehicles		732,576
Construction in progress		53,474
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Total property and equipment		903,639
Accumulated depreciation	(560,399)
<hr/>		
Net property and equipment	\$	343,240

Construction in progress at December 31, 2018, consists of various costs for a renovation project that was in process as of December 31, 2018. The Organization had contract commitments with contractors related to the project of approximately \$60,000 at December 31, 2018.

Note 5: Line of Credit

The Organization has a \$100,000 line of credit with a bank. Interest accrues at a prime plus 6.50% (12.00% at December 31, 2018). The line of credit had no outstanding balance at December 31, 2018 and is unsecured.

Note 6: Operating Leases

The organization leases space, equipment, and vehicles for operation of its programs. Rent expense for the year ended December 31, 2018 was \$173,396. Future minimum lease payments on leases having non-cancelable terms beyond December 31, 2018, are as follows:

2019	\$	56,704
2020		34,590
2021		30,457
2022		24,000
2023		24,000
Thereafter		114,000
<hr/>		
Total	\$	283,751

Southern Colorado Community Action Agency, Inc.

Notes to Financial Statements

Note 7: 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. During the year, the Organization was notified the Tribe was discontinuing funding programs operated by the Organization at the end of 2018. This will have a significant impact on the Organization’s funding and operations going forward.

A summary of significant related party transactions is listed below:

<u>Pass-through federal grant expenditures</u>	<u>\$ 3,599,777</u>
<u>Grants receivable from related party</u>	<u>\$ 365,181</u>
<u>Direct grants and contributions</u>	<u>\$ 164,257</u>
<u>Contributed classroom space</u>	<u>\$ 167,678</u>

Note 8: 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 \$69,476 to the plan during the year ended December 31, 2018.

Note 9: Grant Awards

At December 31, 2018, the Organization had received future funding commitments under federal grants of approximately \$1,306,000. These commitments are not recognized in the accompanying financial statements as receivables and revenue as they are conditional awards.

Note 10: Net Assets With Donor Restrictions

Net assets with donor restrictions consist of:

Substance abuse treatment programs	\$ 643,998
Children’s education services	103,241
Job training programs	44,614
Transit services	38,316
Youth services programs	34,490
Senior services	27,945
Other programs	21,133
<u>Total net assets with donor restrictions</u>	<u>\$ 913,737</u>

Supplementary Information

Southern Colorado Community Action Agency, Inc.

Schedule A-1
 Schedule of Program Activity
 Year Ended December 31, 2018

	FEDERAL PROGRAMS							
	Department of Agriculture			Department of Labor				
	10.558			17.258				
	Total	Child & Adult Care Food Program 2018 (1)	Child & Adult Care Food Program 2017 (2)	10.558 Subtotal	SW WIOA Adult Program PY16 (3)	SW WIOA Adult Program PY17 (4)	SW WIOA Adult Program PY18 (5)	SW WIOA Adult Enh Program PY18 (6)
Revenue								
Grant revenue	\$ 6,416,773	\$ 16,144	\$ 77,839	\$ 93,983	\$ 251	\$ 108,827	\$ 63,792	\$ 20,086
Program income	335,518	0	0	0	0	0	0	0
Other income	219,902	0	0	0	0	0	0	0
In-kind contributions	179,797	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	7,151,990	16,144	77,839	93,983	251	108,827	63,792	20,086
Expenses								
Personnel	4,838,665	11,683	35,040	46,723	0	47,298	43,498	10,154
Consultants/contract labor	359,741	27	253	280	0	266	582	38
Travel	85,067	0	307	307	0	442	466	180
Space and utilities	339,119	202	1,209	1,411	227	11,235	10,395	1,414
Consumable supplies	334,857	32	1,450	1,482	0	652	963	184
Repairs/maintenance	134,267	0	7	7	0	29	64	0
Depreciation	87,765	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	334,173	0	85	85	0	123	319	161
Training	44,892	0	0	0	0	0	0	20
Insurance	94,136	0	405	405	0	871	1,443	0
Participant costs	394,667	0	0	0	0	37,570	0	6,026
Commodity food	142,606	2,666	31,687	34,353	0	0	0	0
Indirect costs	0	1,534	7,396	8,930	24	10,341	6,062	1,909
Total Expenses	7,189,955	16,144	77,839	93,983	251	108,827	63,792	20,086
Change in Net Assets	(37,965)	0	0	0	0	0	0	0
Net Assets - Beginning of year	1,870,564	0	0	0	0	0	0	0
NET ASSETS - End of year	\$ 1,832,599	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Southern Colorado Community Action Agency, Inc.

Schedule A-2
 Schedule of Program Activity
 Year Ended December 31, 2018

	FEDERAL PROGRAMS							
	Department of Labor							
	17.258							
	SC WIOA Adult Program PY16	SC WIOA Adult Program PY17	SC WIOA Adult Program PY18	SC WIOA Adult Enh Program PY18	SW WIOA DW ENH Program PY16	SW WIOA DW ENH Program PY17	SC WIOA DW ENH Program PY16	SC WIOA DW ENH Program PY17
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Revenue								
Grant revenue	\$ 23,319	\$ 140,372	\$ 39,834	\$ 12,914	\$ 3,884	\$ 14,396	\$ 2,899	\$ 15,903
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	10	0	0	0	0
Total Revenue	23,319	140,372	39,834	12,924	3,884	14,396	2,899	15,903
Expenses								
Personnel	16,312	71,372	18,405	7,774	0	5,035	606	8,394
Consultants/contract labor	79	542	130	1	0	59	0	26
Travel	302	1,469	119	6	0	51	0	97
Space and utilities	3,075	9,586	2,708	27	0	2,180	0	1,000
Consumable supplies	118	757	529	4	0	112	0	36
Repairs/maintenance	14	23	36	0	0	11	0	4
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	52	182	152	0	0	26	0	17
Training	0	0	0	0	0	0	0	0
Insurance	164	1,443	655	11	0	0	0	48
Participant costs	987	41,659	13,315	3,873	3,515	5,554	2,018	4,770
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	2,216	13,339	3,785	1,228	369	1,368	275	1,511
Total Expenses	23,319	140,372	39,834	12,924	3,884	14,396	2,899	15,903
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 Colorado Community Action Agency, Inc.

Schedule A-3 Schedule of Program Activity Year Ended December 31, 2018

	FEDERAL PROGRAMS							
	Department of Labor							
	17.259							
	17.258 Subtotal	SW WIOA Youth OOS PY16 (15)	SW WIOA Youth IS PY16 (16)	SW WIOA Youth OOS PY17 (17)	SW WIOA Youth IS PY17 (18)	SW WIOA Youth OOS PY18 (19)	SW WIOA Youth IS PY18 (20)	SC WIOA Youth OOS PY16 (21)
Revenue								
Grant revenue	\$ 446,477	\$ 9,141	\$ (92)	\$ 34,835	\$ 9,491	\$ 24,455	\$ 5,032	\$ 2,553
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	10	(4,548)	179	4,885	6,835	0	0	725
Total Revenue	446,487	4,593	87	39,720	16,326	24,455	5,032	3,278
Expenses								
Personnel	228,848	577	0	18,666	6,968	16,253	3,400	757
Consultants/contract labor	1,723	0	0	100	36	229	37	0
Travel	3,132	0	0	303	107	273	56	0
Space and utilities	41,847	0	0	4,216	1,549	4,219	880	0
Consumable supplies	3,355	0	0	322	149	393	71	0
Repairs/maintenance	181	0	0	11	2	28	4	0
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	1,032	0	0	104	41	138	21	0
Training	20	0	0	8	3	0	0	0
Insurance	4,635	0	0	377	150	598	85	0
Participant costs	119,287	3,580	79	11,839	5,770	0	0	2,209
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	42,427	436	8	3,774	1,551	2,324	478	312
Total Expenses	446,487	4,593	87	39,720	16,326	24,455	5,032	3,278
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 Colorado Community Action Agency, Inc.

Schedule A-4

Schedule of Program Activity

Year Ended December 31, 2018

	FEDERAL PROGRAMS							
	Department of Labor							
	17.259							
	SC WIOA Youth IS PY16	SC WIOA Youth OOS PY17	SC WIOA Youth IS PY17	SC WIOA Youth OOS PY18	SC WIOA Youth IS PY18	Western Youth OOS PY16	Western Youth IS PY16	Western Youth OOS PY17
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Revenue								
Grant revenue	\$ 3,138	\$ 36,573	\$ 10,827	\$ 26,640	\$ 9,799	\$ 1,540	\$ 210	\$ 59,297
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	367	5,520	4,795	0	0	164	194	38,858
Total Revenue	3,505	42,093	15,622	26,640	9,799	1,704	404	98,155
Expenses								
Personnel	376	21,242	7,248	19,149	6,387	101	366	52,956
Consultants/contract labor	0	84	29	179	62	0	0	234
Travel	0	525	195	265	62	0	0	538
Space and utilities	0	2,853	985	2,689	885	0	0	8,006
Consumable supplies	0	328	116	224	85	0	0	808
Repairs/maintenance	0	5	2	20	8	0	0	15
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	0	58	22	66	23	0	0	183
Training	0	0	0	0	0	0	0	0
Insurance	0	444	110	417	156	0	0	897
Participant costs	2,796	12,554	5,431	1,100	1,200	1,441	0	25,191
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	333	4,000	1,484	2,531	931	162	38	9,327
Total Expenses	3,505	42,093	15,622	26,640	9,799	1,704	404	98,155
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 Colorado Community Action Agency, Inc.

Schedule A-5

Schedule of Program Activity

Year Ended December 31, 2018

	FEDERAL PROGRAMS							
	Department of Labor							
	17.259				17.278			
	Western Youth IS PY17	Western Youth OOS PY18	Western Youth IS PY18	17.259 Subtotal	SW WIOA Adult DW PY16	SW WIOA Adult DW PY17	SW WIOA Adult DW PY18	SW WIOA Adult DW Enh 2 PY17
(30)	(31)	(32)		(33)	(34)	(35)	(36)	
Revenue								
Grant revenue	\$ 10,470	\$ 82,878	\$ 4,554	\$ 331,341	\$ 7,434	\$ 47,871	\$ 38,241	\$ 20,032
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	7,294	0	0	65,268	0	2,914	0	0
Total Revenue	17,764	82,878	4,554	396,609	7,434	50,785	38,241	20,032
Expenses								
Personnel	11,485	58,380	3,163	227,474	0	23,660	26,544	11,867
Consultants/contract labor	49	555	41	1,635	0	147	270	0
Travel	158	1,256	158	3,896	84	394	291	11
Space and utilities	1,685	9,145	626	37,738	0	5,800	6,154	260
Consumable supplies	167	609	37	3,309	0	531	490	24
Repairs/maintenance	3	65	4	167	0	1	31	0
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	44	110	6	816	0	212	169	0
Training	0	0	0	11	0	19	0	0
Insurance	128	1,087	83	4,532	0	774	658	19
Participant costs	2,357	3,799	0	79,346	6,644	14,421	0	5,947
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	1,688	7,872	436	37,685	706	4,826	3,634	1,904
Total Expenses	17,764	82,878	4,554	396,609	7,434	50,785	38,241	20,032
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 Colorado Community Action Agency, Inc.

Schedule A-6
 Schedule of Program Activity
 Year Ended December 31, 2018

	FEDERAL PROGRAMS							
	Department of Labor							
	17.278				17.265			
	SC WIOA Adult DW PY16 (37)	SC WIOA Adult DW PY17 (38)	SC WIOA Adult DW PY18 (39)	SC WIOA Adult DW Enh 2 PY17 (40)	17.278 Subtotal	17.258, 17.259, & 17.278 Cluster	Native Native American WIOA Adult PY17 (41)	Native Native American WIOA Adult PY18 (42)
Revenue								
Grant revenue	\$ 31	\$ 43,541	\$ 959	\$ 12,913	\$ 171,022	\$ 948,840	\$ 20,114	\$ 10,261
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	2,914	68,192	0	0
Total Revenue	31	43,541	959	12,913	173,936	1,017,032	20,114	10,261
Expenses								
Personnel	0	22,465	312	7,009	91,857	548,179	11,071	5,453
Consultants/contract labor	0	190	10	12	629	3,987	311	186
Travel	0	362	2	125	1,269	8,297	60	25
Space and utilities	28	3,377	165	443	16,227	95,812	1,457	755
Consumable supplies	0	348	46	25	1,464	8,128	442	118
Repairs/maintenance	0	12	4	0	48	396	19	2
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	0	89	3	12	485	2,333	187	118
Training	0	0	0	0	19	50	0	0
Insurance	0	388	88	186	2,113	11,280	136	81
Participant costs	0	12,173	238	3,874	43,297	241,930	4,520	2,548
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	3	4,137	91	1,227	16,528	96,640	1,911	975
Total Expenses	31	43,541	959	12,913	173,936	1,017,032	20,114	10,261
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 Colorado Community Action Agency, Inc.

Schedule A-7

Schedule of Program Activity

Year Ended December 31, 2018

	FEDERAL PROGRAMS							
	Department of Labor			Department of Transportation				
	17.265			20.509				
	Native Native American WIOA Youth PY17 (43)	Native Native American WIOA Youth PY18 (44)	17.265 Subtotal	FTA 5311 Rural TRANSIT AD/OPS (45)	FTA 5311 Rural Senior Transp SC NF (46)	FTA 5311f Inner City Transit (47)	FTA 5311 Capital Contract Transit (48)	FTA Tribal Transit PY N/A (49)
Revenue								
Grant revenue	\$ 2,642	\$ 3,874	\$ 36,891	\$ 138,434	\$ 29,684	\$ 310,144	\$ 57,258	\$ 125,638
Program income	0	0	0	26,793	195	124,514	0	6,389
Other income	0	0	0	109,814	24,245	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	2,642	3,874	36,891	275,041	54,124	434,658	57,258	132,027
Expenses								
Personnel	3,108	1,344	20,976	178,906	32,923	170,176	0	80,859
Consultants/contract labor	75	65	637	2,089	0	7,348	0	648
Travel	38	0	123	342	1,536	2,410	0	84
Space and utilities	360	256	2,828	4,686	3,693	18,813	0	2,353
Consumable supplies	89	61	710	35,478	3,810	59,761	0	14,570
Repairs/maintenance	4	1	26	18,691	2,737	56,450	0	16,641
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	57,258	0
Other/program support	49	37	391	3,365	339	61,536	0	1,479
Training	0	0	0	0	425	28	0	0
Insurance	36	34	287	11,141	3,518	16,834	0	3,391
Participant costs	(1,368)	1,708	7,408	0	0	0	0	0
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	251	368	3,505	26,745	5,143	41,302	0	12,002
Total Expenses	2,642	3,874	36,891	281,443	54,124	434,658	57,258	132,027
Change in Net Assets	0	0	0	(6,402)	0	0	0	0
Net Assets - Beginning of year	0	0	0	40,868	2,703	0	0	0
NET ASSETS - End of year	\$ 0	\$ 0	\$ 0	\$ 34,466	\$ 2,703	\$ 0	\$ 0	\$ 0

Southern Colorado Community Action Agency, Inc.

Schedule A-8

Schedule of Program Activity

Year Ended December 31, 2018

	FEDERAL PROGRAMS							
	Department of Transportation					Department of Health and Human Services		
	20.509		20.600			93.045		
	FTA Tribal Transit PY 18 (50)	20.509 Subtotal	HS /YS CDOT 2018 (51)	RRT CDOT CDOT 2018 (52)	20.600 Subtotal	TITLE III Senior Center SC T3 2017-2018 (53)	TITLE III Senior Center SC T3 2018-2019 (54)	93.045 Subtotal
Revenue								
Grant revenue	\$ 15,900	\$ 677,058	\$ 15,933	\$ 4,796	\$ 20,729	\$ 39,781	\$ 44,851	\$ 84,632
Program income	580	158,471	0	0	0	2,567	3,896	6,463
Other income	0	134,059	818	0	818	4,956	5,011	9,967
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	3,079	3,079
Total Revenue	16,480	969,588	16,751	4,796	21,547	47,304	56,837	104,141
Expenses								
Personnel	9,510	472,374	9,280	0	9,280	25,347	31,216	56,563
Consultants/contract labor	195	10,280	70	0	70	78	570	648
Travel	30	4,402	1,137	0	1,137	0	0	0
Space and utilities	411	29,956	855	0	855	1,715	1,455	3,170
Consumable supplies	3,278	116,897	2,576	0	2,576	2,893	4,472	7,365
Repairs/maintenance	352	94,871	192	0	192	916	465	1,381
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	57,258	0	0	0	0	0	0
Other/program support	2	66,721	99	4,340	4,439	1,181	606	1,787
Training	0	453	500	0	500	0	221	221
Insurance	1,204	36,088	381	0	381	915	1,143	2,058
Participant costs	0	0	69	0	69	0	0	0
Commodity food	0	0	0	0	0	9,764	11,288	21,052
Indirect costs	1,498	86,690	1,592	456	2,048	4,495	5,401	9,896
Total Expenses	16,480	975,990	16,751	4,796	21,547	47,304	56,837	104,141
Change in Net Assets	0	(6,402)	0	0	0	0	0	0
Net Assets - Beginning of year	0	43,571	0	0	0	0	0	0
NET ASSETS - End of year	\$ 0	\$ 37,169	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Southern Colorado Community Action Agency, Inc.

Schedule A-9
 Schedule of Program Activity
 Year Ended December 31, 2018

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.053			93.045 & 93.053 Cluster	93.047			93.276
	Title 6 Senior Center NSIP 2017-2018	Title 6 Senior Center NSIP 2018-2019	93.053 Subtotal		Senior Center Title VI SC T6 2017-2018	Senior Center Title VI SC T6 2018-2019	93.047 Subtotal	YS Drug Free Coalition 2017-2018
(55)	(56)		(57)	(58)		(59)		
Revenue								
Grant revenue	\$ 1,327	\$ 5,903	\$ 7,230	\$ 91,862	\$ 23,337	\$ 76,772	\$ 100,109	\$ 87,603
Program income	0	0	0	6,463	0	100	100	0
Other income	0	0	0	9,967	350	0	350	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	3,079	0	0	0	0
Total Revenue	1,327	5,903	7,230	111,371	23,687	76,872	100,559	87,603
Expenses								
Personnel	0	0	0	56,563	14,117	44,868	58,985	57,911
Consultants/contract labor	0	0	0	648	36	570	606	10,019
Travel	0	0	0	0	371	0	371	4,312
Space and utilities	0	0	0	3,170	872	2,361	3,233	2,294
Consumable supplies	0	0	0	7,365	1,530	5,913	7,443	1,987
Repairs/maintenance	0	0	0	1,381	477	942	1,419	0
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	0	0	0	1,787	430	1,487	1,917	780
Training	0	0	0	221	0	181	181	180
Insurance	0	0	0	2,058	489	1,596	2,085	260
Participant costs	0	0	0	0	0	0	0	1,536
Commodity food	1,327	5,903	7,230	28,282	2,988	11,089	14,077	0
Indirect costs	0	0	0	9,896	2,377	7,865	10,242	8,324
Total Expenses	1,327	5,903	7,230	111,371	23,687	76,872	100,559	87,603
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 Colorado Community Action Agency, Inc.

Schedule A-10
 Schedule of Program Activity
 Year Ended December 31, 2018

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.276		93.297			93.441	93.558	
	YS Drug Free Coalition 2018-2019 (60)	93.276 Subtotal	YS National Indian Youth Leadership 2017-2018 (61)	YS National Indian Youth Leadership 2018-2019 (62)	93.297 Subtotal	Substance Abuse Services 2018 (63)	La Plata County Employment First 2017-2018 (64)	La Plata County Employment First 2018-2019 (65)
Revenue								
Grant revenue	\$ 36,016	\$ 123,619	\$ 29,560	\$ 16,325	\$ 45,885	\$ 1,108,505	\$ 54,649	\$ 20,993
Program income	0	0	0	0	0	90,710	0	0
Other income	0	0	0	0	0	1,339	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	9,005	0
Total Revenue	36,016	123,619	29,560	16,325	45,885	1,200,554	63,654	20,993
Expenses								
Personnel	27,165	85,076	16,680	11,217	27,897	838,216	47,212	16,941
Consultants/contract labor	4,049	14,068	104	113	217	12,221	336	280
Travel	210	4,522	912	1,252	2,164	1,940	695	87
Space and utilities	750	3,044	797	483	1,280	66,167	6,556	500
Consumable supplies	281	2,268	643	224	867	45,870	567	605
Repairs/maintenance	0	0	1,304	55	1,359	10,167	26	59
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	0	780	91	88	179	5,337	673	54
Training	0	180	0	70	70	2,181	0	0
Insurance	139	399	558	79	637	9,146	720	257
Participant costs	0	1,536	5,662	1,193	6,855	20,120	820	215
Commodity food	0	0	0	0	0	26,782	0	0
Indirect costs	3,422	11,746	2,809	1,551	4,360	109,006	6,049	1,995
Total Expenses	36,016	123,619	29,560	16,325	45,885	1,147,153	63,654	20,993
Change in Net Assets	0	0	0	0	0	53,401	0	0
Net Assets - Beginning of year	0	0	0	0	0	572,867	0	0
NET ASSETS - End of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 626,268	\$ 0	\$ 0

Southern Colorado Community Action Agency, Inc.

Schedule A-11
 Schedule of Program Activity
 Year Ended December 31, 2018

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.558			93.569			93.576	
	Archuleta County Colorado Works 2017-2018 (66)	Archuleta County Colorado Works 2018-2019 (67)	93.558 Subtotal	CSBG Senior Center 2016-2018 (68)	CSBG Senior Center 2017-2019 (69)	93.569 Subtotal	Child Care Development Fund 2016-2018 (70)	Child Care Development Fund 2017-2019 (71)
Revenue								
Grant revenue	\$ 21,577	\$ 22,322	\$ 119,541	\$ 642	\$ 7,559	\$ 8,201	\$ 109,232	\$ 165,375
Program income	0	0	0	0	0	0	0	0
Other income	0	0	0	283	541	824	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	9,005	0	0	0	0	0
Total Revenue	21,577	22,322	128,546	925	8,100	9,025	109,232	165,375
Expenses								
Personnel	14,787	15,147	94,087	881	7,714	8,595	17,760	10,601
Consultants/contract labor	102	227	945	0	0	0	12	35,938
Travel	401	823	2,006	0	0	0	2,500	0
Space and utilities	3,335	2,423	12,814	0	0	0	120	65,957
Consumable supplies	317	398	1,887	0	0	0	15,609	27,543
Repairs/maintenance	27	24	136	0	0	0	2,915	326
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	34	38	799	0	0	0	0	0
Training	0	0	0	0	0	0	4,908	920
Insurance	265	325	1,567	0	0	0	40	128
Participant costs	259	796	2,090	0	0	0	65,368	23,962
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	2,050	2,121	12,215	44	386	430	0	0
Total Expenses	21,577	22,322	128,546	925	8,100	9,025	109,232	165,375
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 Colorado Community Action Agency, Inc.

Schedule A-12 Schedule of Program Activity Year Ended December 31, 2018

FEDERAL PROGRAMS								
Department of Health and Human Services								
93.600				93.658			93.933	
93.576 Subtotal	Early Head Start 2018	Head Start 2018	93.600 Subtotal	La Plata County MST 2017-2018	La Plata County MST 2018-2019	93.658 Subtotal	PS MSPI PA-3 2017-2018	
	(72)	(73)		(74)	(75)		(76)	
Revenue								
Grant revenue	\$ 274,607	\$ 626,424	\$ 1,101,112	\$ 1,727,536	\$ 65,715	\$ 92,001	\$ 157,716	\$ 64,399
Program income	0	0	0	0	(10,389)	37,927	27,538	0
Other income	0	0	180,931	180,931	0	0	0	0
In-kind contributions	0	52,892	61,675	114,567	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	274,607	679,316	1,343,718	2,023,034	55,326	129,928	185,254	64,399
Expenses								
Personnel	28,361	495,372	839,171	1,334,543	32,970	91,383	124,353	49,998
Consultants/contract labor	35,950	5,297	29,749	35,046	6,470	15,322	21,792	1,595
Travel	2,500	3,954	10,330	14,284	5,617	5,782	11,399	79
Space and utilities	66,077	12,999	21,047	34,046	3,263	2,474	5,737	252
Consumable supplies	43,152	11,443	20,266	31,709	380	334	714	3,469
Repairs/maintenance	3,241	2,046	6,740	8,786	247	224	471	42
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	0	59,994	258,425	318,419	6	1,115	1,121	10
Training	5,828	8,665	12,193	20,858	925	0	925	2,774
Insurance	168	4,569	13,866	18,435	105	550	655	2
Participant costs	89,330	1,430	7,076	8,506	86	398	484	59
Commodity food	0	14,023	20,225	34,248	0	0	0	0
Indirect costs	0	59,524	104,630	164,154	5,257	12,346	17,603	6,119
Total Expenses	274,607	679,316	1,343,718	2,023,034	55,326	129,928	185,254	64,399
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 Colorado Community Action Agency, Inc.

Schedule A-13
 Schedule of Program Activity
 Year Ended December 31, 2018

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.933				93.959			
	YS/SP MSPI PA-4 2016-2017 (77)	YS/SP MSPI PA-4 2017-2018 (78)	PS MSPI PA-3 2018-2019 (79)	YS/SP MSPI PA-4 2018-2019 (80)	93.933 Subtotal	West Slope CASA- DBH 2017-2018 (81)	West Slope CASA- DBH 2018-2019 (82)	Youth IVPC OBH 2017-2018 (83)
Revenue								
Grant revenue	\$ 0	\$ 77,797	\$ 22,092	\$ 30,873	\$ 195,161	\$ 11,799	\$ 5,751	\$ 55,920
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	(24)	24	0	0	0	(7,061)	7,061	0
Total Revenue	(24)	77,821	22,092	30,873	195,161	4,738	12,812	55,920
Expenses								
Personnel	0	55,024	19,929	21,698	146,649	6,688	3,663	38,526
Consultants/contract labor	0	222	5	262	2,084	0	0	2,086
Travel	0	253	2	0	334	0	0	1,518
Space and utilities	0	2,608	35	1,113	4,008	0	0	1,662
Consumable supplies	0	3,612	(1)	1,211	8,291	0	0	1,292
Repairs/maintenance	0	3,022	1	92	3,157	0	0	441
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	0	2,312	(1)	134	2,455	0	0	986
Training	0	0	0	200	2,974	0	0	145
Insurance	0	1,333	0	578	1,913	0	0	787
Participant costs	0	2,019	23	2,651	4,752	0	0	3,163
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	0	7,392	2,099	2,934	18,544	702	385	5,314
Total Expenses	0	77,797	22,092	30,873	195,161	7,390	4,048	55,920
Change in Net Assets	(24)	24	0	0	0	(2,652)	8,764	0
Net Assets - Beginning of year	24	0	0	0	24	2,652	0	0
NET ASSETS - End of year	\$ 0	\$ 24	\$ 0	\$ 0	\$ 24	\$ 0	\$ 8,764	\$ 0

Southern Colorado Community Action Agency, Inc.

Schedule A-14

Schedule of Program Activity

Year Ended December 31, 2018

	FEDERAL PROGRAMS		
	DHHS		
	93.959		
	Youth IVPC OBH 2018-2019	93.959 Subtotal	FEDERAL TOTAL
	(84)		
Revenue			
Grant revenue	\$ 18,358	\$ 91,828	\$ 5,822,071
Program income	0	0	283,282
Other income	0	0	328,288
In-kind contributions	0	0	114,567
Transfers	0	0	80,276
Total Revenue	18,358	91,828	6,628,484
Expenses			
Personnel	13,946	62,823	3,963,680
Consultants/contract labor	86	2,172	141,003
Travel	0	1,518	55,304
Space and utilities	733	2,395	332,833
Consumable supplies	433	1,725	281,084
Repairs/maintenance	722	1,163	126,772
Depreciation	0	0	0
Equipment	0	0	57,258
Other/program support	42	1,028	407,791
Training	69	214	34,635
Insurance	313	1,100	86,604
Participant costs	270	3,433	386,513
Commodity food	0	0	137,742
Indirect costs	1,744	8,145	564,154
Total Expenses	18,358	85,716	6,575,373
Change in Net Assets	0	6,112	53,111
Net Assets - Beginning of year	0	2,652	619,114
NET ASSETS - End of year	\$ 0	\$ 8,764	\$ 672,225

Southern Colorado Community Action Agency, Inc.

Schedule A-15

Schedule of Program Activity

Year Ended December 31, 2018

	STATE AND LOCAL PROGRAMS							
	YS DFC Nongrant 2018 (85)	YS PDD/LEAF PY17 (86)	YS PDD/LEAF PY18 (87)	Ignacio Community Collaboration 2018 (88)	Youth Tribal Grant PY16 (89)	Youth Tribal Grant PY17 (90)	Youth Curiosity Program 2018 (91)	Youth Service Non-grant 2018 (92)
Revenue								
Grant revenue	\$ 0	\$ 128,189	\$ 53,085	\$ 0	\$ 0	\$ 45,000	\$ 0	\$ 0
Program income	0	0	0	0	0	0	0	0
Other income	6,103	161	0	0	0	0	0	3,943
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	(8,746)	(189)	189	8,746	0
Total Revenue	6,103	128,350	53,085	(8,746)	(189)	45,189	8,746	3,943
Expenses								
Personnel	0	29,733	23,588	0	0	18,680	5,096	0
Consultants/contract labor	0	67,043	19,326	0	0	558	27	688
Travel	0	8,375	1,054	0	0	397	0	851
Space and utilities	0	2,004	1,730	0	0	1,551	394	0
Consumable supplies	1,642	2,072	1,228	0	0	3,826	1,459	110
Repairs/maintenance	0	0	0	0	0	482	19	0
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	307	3,894	0	0	0	509	110	84
Training	0	1,550	500	0	0	47	0	0
Insurance	0	143	141	0	0	1,355	541	0
Participant costs	132	1,340	474	0	0	1,785	0	0
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	219	12,196	5,044	0	0	5,084	803	182
Total Expenses	2,300	128,350	53,085	0	0	34,274	8,449	1,915
Change in Net Assets	3,803	0	0	(8,746)	(189)	10,915	297	2,028
Net Assets - Beginning of year	2,258	0	0	8,746	189	11,861	1,245	2,013
NET ASSETS - End of year	\$ 6,061	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,776	\$ 1,542	\$ 4,041

See Independent Auditor's Report.

Southern Colorado Community Action Agency, Inc.

Schedule A-16

Schedule of Program Activity

Year Ended December 31, 2018

	STATE AND LOCAL PROGRAMS							
	RRT Nongrant 2018 (93)	RRT Capital Faster Grant (94)	Senior Center Next50 PY18 (95)	Senior Center Non Grant 2018 (96)	Sentio Center Tribal PY18 (97)	Training Advantage Non-grant 2018 (98)	TTA SW ES PY17 (99)	TTA SW ES PY18 (100)
Revenue								
Grant revenue	\$ 0	\$ 11,451	\$ 66,730	\$ 0	\$ 26,745	\$ 0	\$ 3,140	\$ 2,264
Program income	959	0	0	0	0	0	0	0
Other income	436	2,863	0	1,337	0	200	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Total Revenue	1,395	14,314	66,730	1,337	26,745	200	3,140	2,264
Expenses								
Personnel	0	0	41,712	0	15,686	0	2,374	1,697
Consultants/contract labor	1,173	0	140	111	49	8	0	5
Travel	0	0	6,787	0	0	0	17	3
Space and utilities	0	0	1,800	0	1,295	0	373	272
Consumable supplies	1,036	0	1,492	99	1,579	170	29	29
Repairs/maintenance	0	0	396	0	351	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	14,314	0	0	0	0	0	0
Other/program support	741	0	4,988	440	570	(10)	0	0
Training	0	0	2,000	0	(22)	0	0	0
Insurance	(610)	0	1,074	0	479	0	49	43
Participant costs	0	0	0	12	0	1,746	0	0
Commodity food	0	0	0	0	4,217	0	0	0
Indirect costs	246	0	6,341	69	2,541	201	298	215
Total Expenses	2,586	14,314	66,730	731	26,745	2,115	3,140	2,264
Change in Net Assets	(1,191)	0	0	606	0	(1,915)	0	0
Net Assets - Beginning of year	5,041	0	0	24,636	0	46,529	0	0
NET ASSETS - End of year	\$ 3,850	\$ 0	\$ 0	\$ 25,242	\$ 0	\$ 44,614	\$ 0	\$ 0

See Independent Auditor's Report.

Southern Colorado Community Action Agency, Inc.

Schedule A-17

Schedule of Program Activity

Year Ended December 31, 2018

STATE AND LOCAL PROGRAMS

	Peaceful Spirit Non-grant 2018 (100)	Peaceful Tribal MST 2018 (101)	Suicide Prevention OSP PY17 (102)	Suicide Prevention OSP PY18 (103)	Suicide Prevention Non Grant 2018 (104)	HS CPP PY17 (105)	HS CPP PY18 (106)	HS UNITED PY17 (107)
Revenue								
Grant revenue	\$ 0	\$ 0	\$ 5,505	\$ 4,265	\$ 0	\$ 84,753	\$ 86,202	\$ 5,300
Program income	241	42,549	7	0	233	0	0	0
Other income	12,730	425	0	0	562	0	0	786
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	(120,300)	120,300	0
Total Revenue	12,971	42,974	5,512	4,265	795	(35,547)	206,502	6,086
Expenses								
Personnel	0	27,459	4,090	3,144	830	76,052	71,681	10,269
Consultants/contract labor	3,532	3,630	0	8	0	46	2,440	0
Travel	0	5,756	158	251	15	3,593	0	0
Space and utilities	0	1,457	561	0	0	459	12,268	0
Consumable supplies	19	134	89	332	0	1,213	3,992	0
Repairs/maintenance	0	119	0	0	0	229	106	0
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	402	42	0	0	0	1	1,231	0
Training	0	237	0	0	0	1,957	1,404	0
Insurance	0	52	90	125	0	261	408	0
Participant costs	0	4	0	0	0	38	118	0
Commodity food	5	0	0	0	0	0	0	0
Indirect costs	416	4,084	524	405	89	8,804	9,833	1,078
Total Expenses	4,374	42,974	5,512	4,265	934	92,653	103,481	11,347
Change in Net Assets	8,597	0	0	0	(139)	(128,200)	103,021	(5,261)
Net Assets - Beginning of year	369	0	0	0	2,683	128,200	0	5,261
NET ASSETS - End of year	\$ 8,966	\$ 0	\$ 0	\$ 0	\$ 2,544	\$ 0	\$ 103,021	\$ 0

See Independent Auditor's Report.

Southern Colorado Community Action Agency, Inc.

Schedule A-18

Schedule of Program Activity

Year Ended December 31, 2018

	STATE AND LOCAL PROGRAMS							
	HS UNITED	HS Building	Central	Sports	Sharing	GP	GP	YS
	PY18	Fund	Admin	Teams/ Pass-through	Tree	Food Retreat	CHF	CHF
	(108)	2018	2018	2018	2018	2018	PY17	PY17
		(108)	(109)	(110)	(111)	(112)	(113)	(114)
Revenue								
Grant revenue	\$ 5,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33,847	\$ 18,811
Program income	0	3,000	632,172	0	0	5,000	0	0
Other income	58	11,592	0	2,164	0	2,869	388	417
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	21,652	99	635	0	0	0
Total Revenue	5,358	14,592	653,824	2,263	635	7,869	34,235	19,228
Expenses								
Personnel	4,649	0	500,079	0	0	0	0	13,765
Consultants/contract labor	2	345	80,378	424	0	2,569	28,313	126
Travel	0	0	1,536	0	0	0	970	0
Space and utilities	136	0	27,756	420	0	3,000	0	1,221
Consumable supplies	4	1,279	22,224	0	0	800	691	1,790
Repairs/maintenance	6	0	3,984	0	0	0	0	589
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	0	2,435	13,766	1,618	0	1,500	0	412
Training	0	0	1,208	0	0	0	1,008	298
Insurance	52	0	2,893	0	0	0	0	340
Participant costs	0	0	0	0	1,700	0	0	687
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	509	0	0	0	0	0	3,253	0
Total Expenses	5,358	4,059	653,824	2,462	1,700	7,869	34,235	19,228
Change in Net Assets	0	10,533	0	(199)	(1,065)	0	0	0
Net Assets - Beginning of year	0	8,056	0	199	1,065	0	0	0
NET ASSETS - End of year	\$ 0	\$ 18,589	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Southern Colorado Community Action Agency, Inc.

Schedule A-19

Schedule of Program Activity

Year Ended December 31, 2018

STATE AND LOCAL PROGRAMS							
	LPEA Roundup 2018 (115)	IELP 2018 (116)	HS NG 2018 (117)	EHS NG 2018 (118)	Contributed Space from Related Party (119)	STATE & LOCAL TOTAL	Total Program Activity
Revenue							
Grant revenue	\$ 0	\$ 0	\$ 3,978	\$ 10,062	\$ 0	\$ 594,627	\$ 6,416,698
Program income	0	220	0	0	0	684,381	967,663
Other income	0	0	3,578	0	0	50,612	378,900
In-kind contributions	0	0	0	0	167,678	167,678	282,245
Transfers	0	0	(238)	16,067	0	38,215	118,491
Total Revenue	0	220	7,318	26,129	167,678	1,535,513	8,163,997
Expenses							
Personnel	0	0	804	23,269	0	874,657	4,838,337
Consultants/contract labor	0	0	1,087	0	0	212,028	353,031
Travel	0	0	0	0	0	29,763	85,067
Space and utilities	0	0	0	0	0	56,697	389,530
Consumable supplies	214	0	1,892	77	0	49,521	330,605
Repairs/maintenance	0	0	1,164	0	0	7,445	134,217
Depreciation	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	14,314	71,572
Other/program support	0	0	898	300	167,678	201,916	609,707
Training	0	0	0	0	0	10,187	44,822
Insurance	0	0	18	0	0	7,454	94,058
Participant costs	0	0	118	0	0	8,154	394,667
Commodity food	0	0	642	0	0	4,864	142,606
Indirect costs	22	0	695	2,483	0	65,634	629,788
Total Expenses	236	0	7,318	26,129	167,678	1,542,634	8,118,007
Change in Net Assets	(236)	220	0	0	0	(7,121)	45,990
Net Assets - Beginning of year	282	0	0	0	0	248,633	867,747
NET ASSETS - End of year	\$ 46	\$ 220	\$ 0	\$ 0	\$ 0	\$ 241,512	\$ 913,737

See Independent Auditor's Report.

Southern Colorado Community Action Agency, Inc.

Schedule A-20

Schedule of Program Activity

Year Ended December 31, 2018

	DISCRETIONARY					Total Discretionary
	GAAP Adjustments (120)	Vehicles for Charity 2018 (121)	Central Admin Non-grant 2018 (122)	Admin- istration 2018 (123)	TTA WIA Milestones 2018 (124)	
Revenue						
Grant revenue	\$ 0	\$ 0	\$ 75	\$ 0	\$ 0	\$ 75
Program income	(632,145)	0	0	0	0	(632,145)
Other income	(180,931)	852	21,081	0	0	(158,998)
In-kind contributions	(102,448)	0	0	0	0	(102,448)
Transfers	0	0	0	(41,294)	(77,197)	(118,491)
Total Revenue	(915,524)	852	21,156	(41,294)	(77,197)	(1,012,007)
Expenses						
Personnel	0	0	328	0	0	328
Consultants/contract labor	0	0	6,710	0	0	6,710
Travel	0	0	0	0	0	0
Space and utilities	(53,474)	0	3,063	0	0	(50,411)
Consumable supplies	0	0	4,252	0	0	4,252
Repairs/maintenance	0	0	50	0	0	50
Depreciation	87,765	0	0	0	0	87,765
Equipment	(71,572)	0	0	0	0	(71,572)
Other/program support	(283,379)	0	7,845	0	0	(275,534)
Training	0	0	70	0	0	70
Insurance	0	0	78	0	0	78
Participant costs	0	0	0	0	0	0
Commodity food	0	0	0	0	0	0
Indirect costs	(632,145)	0	2,357	0	0	(629,788)
Total Expenses	(952,805)	0	24,753	0	0	(928,052)
Change in Net Assets	37,281	852	(3,597)	(41,294)	(77,197)	(83,955)
Net Assets - Beginning of year	273,258	0	127,350	418,849	183,360	1,002,817
NET ASSETS - End of year	\$ 310,539	\$ 852	\$ 123,753	\$ 377,555	\$ 106,163	\$ 918,862

See Independent Auditor's Report.

Southern Colorado Community Action Agency, Inc.

Schedule B-1

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2018

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	19-117498	16,144
(2) Child and Adult Care Food Program		19-117498	77,839
		Subtotal CFDA 10.558	93,983
TOTAL U.S. DEPARTMENT OF AGRICULTURE PROGRAMS			93,983
U.S. DEPARTMENT OF LABOR			
WIOA Cluster			
Passed through Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium			
(3) WIOA - Statewide Adult	17.258	Contract# 65541	251
(4) WIOA - Statewide Adult		Contract# CMS #102332	108,827
(5) WIOA - Statewide Adult		Contract# CMS #102332	63,792
(6) WIOA - Statewide Adult ENH		Contract# CMS #102332	20,086
(7) WIOA - Statewide Adult		Contract# 65541	23,319
(8) WIOA - Statewide Adult		Contract# CMS #102332	140,372
(9) WIOA - Statewide Adult		Contract# CMS #102332	39,834
(10) WIOA - Statewide Adult ENH		Contract# CMS #102332	12,914
(11) WIOA - Statewide DW ENH		Contract# 65541	3,884
(12) WIOA - Statewide DW ENH		Contract# CMS #102332	14,396
(13) WIOA - Statewide DW ENH		Contract# CMS #102332	2,899
(14) WIOA - Statewide DW ENH		Contract# CMS #102332	15,903
		Subtotal CFDA 17.258	446,477
Passed through Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium			
(15) WIOA - Regional Youth	17.259	Contract# 65541	9,141
(16) WIOA - Regional Youth		Contract# 65541	(92)
(17) WIOA - Regional Youth		Contract# CMS #102332	34,835
(18) WIOA - Regional Youth		Contract# CMS #102332	9,491
(19) WIOA - Regional Youth		Contract# CMS #102332	24,455
(20) WIOA - Regional Youth		Contract# CMS #102332	5,032
(21) WIOA - Regional Youth		Contract# 65541	2,553
(22) WIOA - Regional Youth		Contract# 65541	3,138
(23) WIOA - Regional Youth		Contract# CMS #102332	36,573
(24) WIOA - Regional Youth		Contract# CMS #102332	10,827
(25) WIOA - Regional Youth		Contract# CMS #102332	26,640
(26) WIOA - Regional Youth		Contract# CMS #102332	9,799
(27) WIOA - Regional Youth		Contract# 65541	1,540
(28) WIOA - Regional Youth		Contract# 65541	210
(29) WIOA - Regional Youth		Contract# CMS #102332	59,297
(30) WIOA - Regional Youth		Contract# CMS #102332	10,470
(31) WIOA - Regional Youth		Contract# CMS #102332	82,878
(32) WIOA - Regional Youth		Contract# CMS #102332	4,554
		Subtotal CFDA 17.259	331,341

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

Southern Colorado Community Action Agency, Inc.

Schedule B-2

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2018

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			
(33) WIOA - Regional Dislocated Worker	17.278	Contract# 65541	7,434
(34) WIOA - Regional Dislocated Worker		Contract# CMS #102332	47,871
(35) WIOA - Regional Dislocated Worker		Contract# CMS #102332	38,241
(36) WIOA - Regional Dislocated Worker ENH		Contract# CMS #102332	20,032
(37) WIOA - Regional Dislocated Worker		Contract# 65541	31
(38) WIOA - Regional Dislocated Worker		Contract# CMS #102332	43,541
(39) WIOA - Regional Dislocated Worker		Contract# CMS #102332	959
(40) WIOA - Regional Dislocated Worker ENH		Contract# CMS #102332	12,913
		Subtotal CFDA 17.278	171,022
	Subtotal WIOA Cluster CFDA #17.258, 17.259, and 17.278		948,840
Passed through Southern Ute Indian Tribe			
(41) WIOA - Native American Adult	17.265	AB292011655A8	20,114
(42) WIOA - Native American Adult		AB323801860A8	10,261
(43) WIOA - Native American Youth		AB292011655A8	2,642
(44) WIOA - Native American Youth		AB323801860A8	3,874
		Subtotal CFDA 17.265	36,891
TOTAL U.S. DEPARTMENT OF LABOR PROGRAMS			985,731
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through Colorado Department of Transportation			
(45) FTA 5311 Rural Transit	20.509	18-HTR-ZL-00093	138,434
(46) New Freedom Senior Transport		18-HTR-ZL-00093	29,684
(47) FTA 5311f Inner City Transit		18-HTR-ZL-00149-M0003	310,144
(48) FTA 5311 Capital Contract Transit		18-HTR-ZL-00046	57,258
Passed through Southern Ute Indian Tribe			
(49) FTA Tribal Transit Program		CO-2017-032-00	125,638
(50) FTA Tribal Transit Program		N/A	15,900
		Subtotal CFDA 20.509	677,058
Passed through Colorado Department of Transportation Highway Safety Cluster			
(51) HS/YS CDOT 2018	20.600	PO# 411014787	15,933
(52) RRT CDOT 2018		PO# 411014787	4,796
		Subtotal Highway Safety Cluster CFDA 20.600	20,729
TOTAL U.S. DEPARTMENT OF TRANSPORTATION PROGRAMS			697,787

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

Southern Colorado Community Action Agency, Inc.

Schedule B-3

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2018

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 2017-2018	93.045	16-048-1054	39,781
(54) Special Programs for the Aging Title III, Part C_Nutrition Services 2018-2019		16-048-1054	44,851
		Subtotal CFDA 93.045	84,632
Passed through Southern Ute Indian Tribe			
(55) Nutrition Services Incentive Program SC T6 2016-2017	93.053	1701CONSIT	1,327
(56) Nutrition Services Incentive Program SC T6 2017-2018		1701CONSIT	5,903
		Subtotal CFDA 93.053	7,230
		Subtotal Aging Cluster CFDA #93.045 and 93.053	91,862
Passed through Southern Ute Indian Tribe			
(57) Senior Center Title VI SC T6 2017-2018	93.047	1701COT6NS	23,337
(58) Senior Center Title VI SC T6 2018-2019		1701COT6NS	76,772
		Subtotal CFDA 93.047	100,109
Direct Funding			
(59) YS Drug Free Coalition 2017-2018	93.276	5H79SP080346-06	87,603
(60) YS Drug Free Coalition 2018-2019		5H79SP080346-07	36,016
		Subtotal CFDA 93.276	123,619
Passed through National Indian Youth Leadership Program			
(61) YS National Indian Youth Leadership 2017-2018	93.297	NIYLP Grant#201702	29,560
(62) YS National Indian Youth Leadership 2018-2019		NIYLP Grant#201702	16,325
		Subtotal CFDA 93.297	45,885
Passed through Southern Ute Indian Tribe			
(63) Substance Abuse Services 2018	93.441	HHSI 242-2016-10012C	1,108,505
Passed through La Plata County			
TANF Cluster			
(64) La Plata County Employment First 2017-2018	93.558	15-072-13131	54,649
(65) La Plata County Employment First 2018-2019		18-016-13131	20,993
Passed through Archuleta County			
(66) Archuleta County Colorado Works 2017-2018		ARCH CW PY 18	21,577

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

Southern Colorado Community Action Agency, Inc.

Schedule B-4

Schedule of Expenditures of Federal Awards Year Ended December 31, 2018

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 2018-2019	93.558	ARCH CW PY 19	22,322
Subtotal TANF Cluster CFDA 93.558			119,541
Passed through Southern Ute Indian Tribe			
(68) CSBG Senior Center 2016-2018	93.569	G17IACOCOSR	642
(69) CSBG Senior Center 2017-2019		G18IACOCOSR	7,559
Subtotal CFDA 93.569			8,201
Passed through Southern Ute Indian Tribe			
(70) Child Care Development Fund 2016-2018	93.576	G17PBCOCCDF	109,232
(71) Child Care Development Fund 2017-2019		G18PBCOCCDF	165,375
Subtotal CFDA 93.576			274,607
Passed through Southern Ute Indian Tribe			
(72) Early Head Start	93.600	90CI9825-05	626,424
(73) Head Start		90CI9825-05	1,101,112
Subtotal CFDA 93.600			1,727,536
Passed through La Plata County			
(74) La Plata County MST 2017-2018	93.658	16-024-1347	65,715
(75) La Plata County MST 2018-2019		16-024-1347	92,001
Subtotal CFDA 93.658			157,716
Passed through Southern Ute Indian Tribe			
(76) PS MSPI 2017-2018	93.933	BH16IHS0086-03-00	64,399
(77) YS/SP MSPI 2016-2017		BH16IHS0087-02-00	0
(78) YS/SP MSPI 2017-2018		BH16IHS0087-03-00	77,797
(79) PS MSPI 2018-2019		BH16IHS0086-04-00	22,092
(80) YS/SP MSPI 2018-2019		BH16IHS0087-04-00	30,873
Subtotal CFDA 93.933			195,161

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

Southern Colorado Community Action Agency, Inc.

Schedule B-5

Schedule of Expenditures of Federal Awards Year Ended December 31, 2018

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			
(81) West Slope CASA (DBH) 2017-2018	93.959	PSC WSC 17	11,799
(82) West Slope CASA (DBH) 2018-2019		PSC WSC 18	5,751
(83) Youth Prevention OBH 2017-2018		Contract# 82495	55,920
(84) Youth Prevention OBH 2018-2019		Contract# 82495	18,358
		Subtotal CFDA 93.959	91,828
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS			4,044,570
TOTAL FEDERAL EXPENDITURES			\$ 5,822,071

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 Colorado Community Action Agency, Inc. under programs of the federal government for the year ended December 31, 2018. 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 Colorado Community Action Agency, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Southern Colorado Community Action Agency, 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, 2018.

Note 4 - Indirect Cost Rate

Southern Colorado Community Action Agency, 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 Colorado Community Action Agency, 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 Colorado Community Action Agency, Inc., which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, and cash flows for the year ended December 31, 2018, and the related notes to the financial statements, and have issued our report thereon dated May 9, 2019.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or 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 Colorado Community Action Agency, 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 Colorado Community Action Agency, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southern Colorado Community Action Agency, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

Wipfli LLP

May 9, 2019

Madison, Wisconsin



Independent Auditor's Report on Compliance for the Major Federal Program and on Internal Control Over Compliance

Board of Directors
Southern Colorado Community Action Agency, Inc.
Ignacio, Colorado

Report on Compliance for the Major Federal Program

We have audited Southern Colorado Community Action Agency, 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 its major federal program for the year ended December 31, 2018. Southern Colorado Community Action Agency, Inc.'s major federal program is 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 Southern Colorado Community Action Agency, Inc.'s major federal program 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 Colorado Community Action Agency, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination on Southern Colorado Community Action Agency, Inc.'s compliance.

Opinion

In our opinion, Southern Colorado Community Action Agency, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2018.

Report on Internal Control Over Compliance

Management of Southern Colorado Community Action Agency, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Southern Colorado Community Action Agency, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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 Colorado Community Action Agency, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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

Wipfli LLP

May 9, 2019
Madison, Wisconsin

Southern Colorado Community Action Agency, Inc.

Schedule of Findings and Questioned Costs
Year Ended December 31, 2018

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 program:	
<u>Name of Federal Major Program or Cluster</u>	<u>CFDA No.</u>
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