

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

Ignacio, Colorado

Financial Statements and Supplementary Information  
Year Ended December 31, 2014

# Southern Ute Community Action Programs, Inc.

Financial Statements and Supplementary Information  
Year Ended December 31, 2014

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## **Independent Auditor's Report**

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Southern Ute Community Action Programs, Inc., which comprise the statement of financial position as of December 31, 2014, 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, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States.

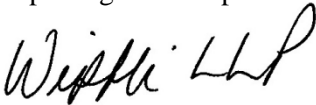
## Other Matters

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements of Southern Ute Community Action Programs, Inc. as a whole. The accompanying schedule of expenditures of federal awards, Schedules B-1 to B-5, which includes the requirements of U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and the schedule of program activity, Schedules A-1 to A-17, 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. The 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 7, 2015, on our consideration of Southern Ute Community Action Programs, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southern Ute Community Action Programs, Inc.'s internal control over financial reporting and compliance.



Wipfli LLP

May 7, 2015  
Madison, Wisconsin

# Southern Ute Community Action Programs, Inc.

## Statement of Financial Position

December 31, 2014

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<i>Assets</i>	
Current assets:	
Cash	\$ 1,114,182
Grants receivable	723,566
Other receivables	4,252
Prepaid expenses	34,695
<hr/>	
Total current assets	1,876,695
<hr/>	
Property and equipment, net	259,231
<hr/>	
<b>TOTAL ASSETS</b>	<b>\$ 2,135,926</b>

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<i>Liabilities and Net Assets</i>	
Current liabilities:	
Accounts payable	\$ 72,138
Accrued payroll	246,370
Accrued compensated absences	133,848
Grant funds received in advance	32,299
<hr/>	
Total current liabilities	484,655
<hr/>	
Net assets	
Unrestricted	543,192
Temporarily restricted	1,108,079
<hr/>	
Total net assets	1,651,271
<hr/>	
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 2,135,926</b>

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# Southern Ute Community Action Programs, Inc.

## Statement of Activities

Year Ended December 31, 2014

	Unrestricted	Temporarily Restricted	Total
Revenue and other support:			
Grant revenue	\$ 6,167,302	\$ 404,906	\$ 6,572,208
Program income	242,686	0	242,686
Other income	475,309	22,257	497,566
In-kind contributions	171,575	0	171,575
Net assets released from restrictions	137,279	( 137,279)	0
<b>Total revenue and other support</b>	<b>7,194,151</b>	<b>289,884</b>	<b>7,484,035</b>
Expenses:			
Program services:			
Children's education services	2,172,254	0	2,172,254
Substance abuse treatment	1,313,100	0	1,313,100
Job training	1,417,184	0	1,417,184
Transit services	775,595	0	775,595
Youth services	293,632	0	293,632
Senior services	267,248	0	267,248
Other programs	130,542	0	130,542
<b>Total program services</b>	<b>6,369,555</b>	<b>0</b>	<b>6,369,555</b>
Supporting services:			
Management and general	696,831	0	696,831
<b>Total expenses</b>	<b>7,066,386</b>	<b>0</b>	<b>7,066,386</b>
Change in net assets	127,765	289,884	417,649
Net assets - Beginning of year	415,427	818,195	1,233,622
<b>Net assets - End of year</b>	<b>\$ 543,192</b>	<b>\$ 1,108,079</b>	<b>\$ 1,651,271</b>

See accompanying notes to financial statements.

# Southern Ute Community Action Programs, Inc.

## Statement of Cash Flows

Year Ended December 31, 2014

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Increase (decrease) in cash:	
Cash flows from operating activities:	
Change in net assets	\$ 417,649
<hr/>	
Adjustments to reconcile changes in net assets to net cash provided by operating activities:	
Depreciation	115,427
Gain on sale of property and equipment	( 52,420)
Changes in operating assets and liabilities:	
Grants receivable	( 50,525)
Other receivables	2,044
Prepaid expenses	61,416
Accounts payable	( 38,404)
Accrued payroll	33,478
Accrued compensated absences	1,640
Grant funds received in advance	( 121,457)
<hr/>	
Net cash provided by operating activities	368,848
<hr/>	
Cash flows from investing activities:	
Proceeds received on sale of property and equipment	65,000
Purchase of property and equipment	( 197,342)
<hr/>	
Net cash used in investing activities	( 132,342)
<hr/>	
Change in cash	236,506
Cash - Beginning of year	877,676
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Cash - End of year	\$ 1,114,182

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See accompanying notes to financial statements.

# Southern Ute Community Action Programs, Inc.

## Notes to Financial Statements

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### **Note 1      Summary of Significant Accounting Policies**

#### **Nature of Operations**

##### **The Organization**

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

##### **Description of Programs**

The Organization’s major activities are described below:

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

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

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

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

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

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

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

##### **Basis of Presentation**

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



# Southern Ute Community Action Programs, Inc.

## Notes to Financial Statements

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

#### **Classification of Net Assets**

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

**Unrestricted Net Assets** - Net assets that are not subject to donor-imposed stipulations or where donor-imposed stipulations are met in the year of the contribution.

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

**Permanently Restricted Net Assets** - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes. Currently, the Organization does not have any permanently restricted net assets.

#### **Use of Estimates**

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

#### **Revenue Recognition**

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

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

#### **A. Grant Awards That Are Contributions**

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

# Southern Ute Community Action Programs, Inc.

## Notes to Financial Statements

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

#### **Revenue Recognition (Continued)**

#### **B. Grant Awards That Are Exchange Transactions**

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

#### **Property and Equipment**

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

Property and equipment purchased with grant funds are owned by the organization while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. The disposition of property and equipment, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. The net book value of property and equipment purchased with grant funds is \$229,546 at December 31, 2014, 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 \$110,036 primarily for its Head Start program, which are not recorded in the statement of activities.

# Southern Ute Community Action Programs, Inc.

## Notes to Financial Statements

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

#### Indirect Cost Rate

Joint costs are allocated to benefiting programs using an indirect cost rate. Joint costs are those costs incurred for the common benefit of all the Organization's programs that cannot be readily identified with a final cost objective. A provisional indirect cost rate of 10.5% has been approved by the U.S. Department of Health and Human Services (DHSS) for January 1, 2014-December 31, 2015. A provisional indirect cost rate is based upon the projected costs of the Organization for the fiscal year under consideration. The Organization adjusts the provisional rate based upon actual experience. This adjusted rate is subject to approval by DHSS at which time the indirect cost rate becomes final. Any adjustments to the rate will be reflected in the financial statements when the rate is finalized.

#### 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. Federal returns for the years ended 2011 and beyond remain subject to examination by the Internal Revenue Service.

#### Subsequent Events

Subsequent events have been evaluated through May 7, 2015, which is the date the financial statements were available to be issued.

### Note 2 Grants Receivable

The balance at December 31, 2014, consists of amounts due from various agencies as follows:

Federal programs	\$	653,726
State and local programs		69,840
<hr/>		
Total	\$	723,566

# Southern Ute Community Action Programs, Inc.

## Notes to Financial Statements

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### Note 3 Property and Equipment

A summary of property and equipment is as follows:

Land	\$	56,700
Buildings and improvements		343,972
Equipment		147,960
Vehicles		790,800
<hr/>		
Total property and equipment		1,339,432
Accumulated depreciation	(	1,080,201)
<hr/>		
Net property and equipment	\$	259,231

### Note 4 Line of Credit

The Organization has a \$100,000 line of credit with a bank. Interest accrues at a prime plus 6.50% (9.75% at December 31, 2014). The line of credit had no outstanding balance at December 31, 2014, 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, 2014, was \$172,679. Future minimum lease payments on leases having non-cancelable terms beyond December 31, 2014, are as follows:

2015	\$	145,330
2016		133,624
2017		123,257
2018		100,283
2019		37,214
Thereafter		2,879
<hr/>		
Total	\$	542,587

### 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

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### Note 6 Related Party Transactions (Continued)

A summary of significant related party transactions is listed below:

<u>Pass-through federal grant expenditures</u>	<u>\$ 3,441,486</u>
<u>Grants receivable from related party</u>	<u>\$ 214,520</u>
<u>Direct grants and contributions</u>	<u>\$ 175,462</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 \$73,796 to the plan during the year ended December 31, 2014.

### Note 8 Grant Awards

At December 31, 2014, the Organization had received future funding commitments under various grants of approximately \$1,468,000. 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	\$ 229,546
Job training programs	335,377
Substance abuse treatment programs	432,621
Other programs	22,185
Transit services	64,951
Senior services	21,889
<u>Youth services programs</u>	<u>1,510</u>
<u>Total temporarily restricted net assets</u>	<u>\$ 1,108,079</u>

# Supplementary Information

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# Southern Ute Community Action Programs, Inc.

## Schedule A-1

### Schedule of Program Activity

Year Ended December 31, 2014

	FEDERAL PROGRAMS							
	Total	Department of Agriculture			Department of Justice		DOL	
		10.168	10.558		16.731	16.738	17.258	
		Farmers Market Promotion Program 2013 (1)	Child & Adult Care Food Program 2014 (2)	Child & Adult Care Food Program 2013 (3)	10.558 Subtotal	DOJ HS FM/MH 2013-2014 (4)	DCJ-JAG YS JAG 2014 (5)	SW WIA Adult Program 2012 (6)
<b>Revenue</b>								
Grant revenue	\$ 6,572,208	\$ 26,479	\$ 23,418	\$ 72,896	\$ 96,314	\$ 7,769	\$ 918	\$ 13
Program income	242,686	0	0	0	0	0	0	0
Other income	497,566	0	0	0	0	0	0	0
In-kind contributions	171,575	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	1
<b>Total Revenue</b>	<b>7,484,035</b>	<b>26,479</b>	<b>23,418</b>	<b>72,896</b>	<b>96,314</b>	<b>7,769</b>	<b>918</b>	<b>14</b>
<b>Expenses</b>								
Personnel	4,550,554	0	8,967	26,839	35,806	5,731	759	0
Consultants/contract labor	209,015	15,673	0	( 12)	( 12)	0	0	0
Travel	93,395	0	0	0	0	0	0	0
Space and utilities	312,966	404	473	1,288	1,761	0	0	0
Consumable supplies	412,921	7,988	507	1,613	2,120	1,047	0	0
Repairs/maintenance	254,821	0	0	0	0	0	0	0
Depreciation	115,427	0	0	0	0	0	0	0
Equipment	0	0	0	( 359)	( 359)	0	0	0
Other/program support	205,805	0	0	513	513	0	0	0
Training	113,040	0	0	0	0	0	0	0
Insurance	89,501	7	246	325	571	0	72	0
Participant costs	553,530	0	0	0	0	253	0	13
Commodity food	155,411	0	11,000	35,762	46,762	0	0	0
Indirect costs	0	2,407	2,225	6,927	9,152	738	87	1
<b>Total Expenses</b>	<b>7,066,386</b>	<b>26,479</b>	<b>23,418</b>	<b>72,896</b>	<b>96,314</b>	<b>7,769</b>	<b>918</b>	<b>14</b>
<b>Change in Net Assets</b>	<b>417,649</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Assets - Beginning of year	1,233,622	0	0	0	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 1,651,271</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Southern Ute Community Action Programs, Inc.

## Schedule A-2

### Schedule of Program Activity

Year Ended December 31, 2014

	FEDERAL PROGRAMS							
	Department of Labor							
	17.258					17.259		
	SW WIA Adult Program 2013 (7)	SW WIA Adult Program 2014 (8)	SC WIA Adult Program 2012 (9)	SC WIA Adult Program 2013 (10)	SC WIA Adult Program 2014 (11)	17.258 Subtotal	SW WIA Youth OOS 2014 (12)	SW WIA Youth IS 2014 (13)
<b>Revenue</b>								
Grant revenue	\$ 176,025	\$ 67,985	\$ 656	\$ 150,258	\$ 49,156	\$ 444,093	\$ 21,503	\$ 22,924
Program income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	( 1)	0	69	( 69)	0	0	0	0
<b>Total Revenue</b>	<b>176,024</b>	<b>67,985</b>	<b>725</b>	<b>150,189</b>	<b>49,156</b>	<b>444,093</b>	<b>21,503</b>	<b>22,924</b>
<b>Expenses</b>								
Personnel	61,087	33,981	0	49,369	23,804	168,241	11,259	12,470
Consultants/contract labor	560	344	0	473	203	1,580	111	110
Travel	402	711	0	912	373	2,398	284	322
Space and utilities	10,202	7,887	0	7,710	3,648	29,447	2,800	2,746
Consumable supplies	1,217	815	0	1,225	300	3,557	282	302
Repairs/maintenance	3	18	0	4	12	37	6	6
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	131	487	0	350	48	1,016	182	174
Training	14	87	0	11	53	165	22	20
Insurance	1,130	823	0	1,722	510	4,185	318	342
Participant costs	41,754	16,372	656	45,235	15,534	119,564	4,196	4,254
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	12,233	6,460	69	11,236	4,671	34,670	2,043	2,178
<b>Total Expenses</b>	<b>128,733</b>	<b>67,985</b>	<b>725</b>	<b>118,247</b>	<b>49,156</b>	<b>364,860</b>	<b>21,503</b>	<b>22,924</b>
<b>Change in Net Assets</b>	<b>47,291</b>	<b>0</b>	<b>0</b>	<b>31,942</b>	<b>0</b>	<b>79,233</b>	<b>0</b>	<b>0</b>
Net Assets - Beginning of year	2,639	0	0	51,998	0	54,637	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 49,930</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 83,940</b>	<b>\$ 0</b>	<b>\$ 133,870</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.



# Southern Ute Community Action Programs, Inc.

## Schedule A-3

### Schedule of Program Activity

Year Ended December 31, 2014

	FEDERAL PROGRAMS							
	Department of Labor							
	17.259							
	SW WIA Youth OOS 2012 (14)	SW WIA Youth IS 2012 (15)	SW WIA Youth OOS 2013 (16)	SW WIA Youth IS 2013 (17)	SC WIA Youth OOS 2014 (18)	SC WIA Youth IS 2014 (19)	SC WIA Youth OOS 2012 (20)	SC WIA Youth IS 2012 (21)
<b>Revenue</b>								
Grant revenue	\$ 11,954	\$ 8,580	\$ 51,570	\$ 57,906	\$ 23,463	\$ 31,536	\$ 2,151	\$ 172
Program income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	( 8,092)	( 8,436)	8,092	8,436	0	0	( 1,984)	15
<b>Total Revenue</b>	<b>3,862</b>	<b>144</b>	<b>59,662</b>	<b>66,342</b>	<b>23,463</b>	<b>31,536</b>	<b>167</b>	<b>187</b>
<b>Expenses</b>								
Personnel	0	0	20,121	18,256	12,753	14,130	0	0
Consultants/contract labor	0	0	204	199	99	113	0	0
Travel	0	0	1,124	1,282	284	705	0	0
Space and utilities	0	0	3,514	3,350	1,890	2,075	0	0
Consumable supplies	0	0	482	437	189	208	0	0
Repairs/maintenance	0	0	1	1	6	7	0	0
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	0	0	48	49	28	30	0	0
Training	0	0	5	5	18	17	0	0
Insurance	0	0	389	357	324	354	0	0
Participant costs	3,495	130	6,361	14,235	5,642	10,900	151	169
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	367	14	3,386	4,008	2,230	2,997	16	18
<b>Total Expenses</b>	<b>3,862</b>	<b>144</b>	<b>35,635</b>	<b>42,179</b>	<b>23,463</b>	<b>31,536</b>	<b>167</b>	<b>187</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>24,027</b>	<b>24,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Assets - Beginning of year	0	0	0	2,168	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 24,027</b>	<b>\$ 26,331</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Southern Ute Community Action Programs, Inc.

Schedule A-4

Schedule of Program Activity

Year Ended December 31, 2014

	FEDERAL PROGRAMS							
	Department of Labor							
	17.259							
	SC WIA Youth OOS 2013 (22)	SC WIA Youth IS 2013 (23)	Western Youth OOS 2012 (24)	Western Youth IS 2012 (25)	Western Youth OOS 2013 (26)	Western Youth IS 2013 (27)	Western Youth OOS 2014 (28)	Western Youth IS 2014 (29)
<b>Revenue</b>								
Grant revenue	\$ 45,260	\$ 56,689	\$ 6,750	\$ 6,931	\$ 45,770	\$ 42,392	\$ 56,931	\$ 39,609
Program income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	1,984	( 15)	( 6,750)	( 6,731)	6,750	6,731	0	0
<b>Total Revenue</b>	<b>47,244</b>	<b>56,674</b>	<b>0</b>	<b>200</b>	<b>52,520</b>	<b>49,123</b>	<b>56,931</b>	<b>39,609</b>
<b>Expenses</b>								
Personnel	12,314	13,337	0	0	22,906	24,881	24,535	23,270
Consultants/contract labor	137	139	0	0	152	179	356	396
Travel	557	1,524	0	0	403	537	639	678
Space and utilities	2,125	2,291	0	0	4,238	4,593	4,499	4,257
Consumable supplies	345	355	0	0	190	207	466	487
Repairs/maintenance	1	1	0	0	1	2	8	8
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	104	111	0	0	8	8	262	205
Training	4	4	0	0	0	0	39	35
Insurance	352	355	0	0	638	665	630	520
Participant costs	17,405	25,240	0	181	13,858	9,081	20,087	5,989
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	3,501	4,553	0	19	4,451	4,216	5,410	3,764
<b>Total Expenses</b>	<b>36,845</b>	<b>47,910</b>	<b>0</b>	<b>200</b>	<b>46,845</b>	<b>44,369</b>	<b>56,931</b>	<b>39,609</b>
<b>Change in Net Assets</b>	<b>10,399</b>	<b>8,764</b>	<b>0</b>	<b>0</b>	<b>5,675</b>	<b>4,754</b>	<b>0</b>	<b>0</b>
Net Assets - Beginning of year	10,728	14,596	0	0	48	1,210	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 21,127</b>	<b>\$ 23,360</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 5,723</b>	<b>\$ 5,964</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Southern Ute Community Action Programs, Inc.

## Schedule A-5

### Schedule of Program Activity

Year Ended December 31, 2014

	FEDERAL PROGRAMS							17.278 Subtotal
	Department of Labor							
	17.259	17.278						
	SW WIA Adult DW 2012 (30)	SW WIA Adult DW 2013 (31)	SW WIA Adult DW 2014 (32)	SC WIA Adult DW 2012 (33)	SC WIA Adult DW 2013 (34)	SC WIA Adult DW 2014 (35)		
<b>Revenue</b>								
Grant revenue	\$ 532,091	\$ 16,541	\$ 91,323	\$ 28,014	\$ 13,550	\$ 49,812	\$ 215,870	
Program income	0	0	0	0	0	0	0	
Other income	0	0	0	0	0	0	0	
In-kind contributions	0	0	0	0	0	0	0	
Transfers	0	( 14,286)	14,286	0	380	( 380)	0	
<b>Total Revenue</b>	<b>532,091</b>	<b>2,255</b>	<b>105,609</b>	<b>28,014</b>	<b>13,930</b>	<b>49,432</b>	<b>215,870</b>	
<b>Expenses</b>								
Personnel	210,232	0	32,925	14,017	10,156	13,665	80,517	
Consultants/contract labor	2,195	0	302	117	31	223	766	
Travel	8,339	0	303	273	184	323	1,336	
Space and utilities	38,378	0	6,060	2,893	1,492	2,640	14,855	
Consumable supplies	3,950	0	830	170	159	503	1,819	
Repairs/maintenance	48	0	3	8	1	1	19	
Depreciation	0	0	0	0	0	0	0	
Equipment	0	0	0	0	0	0	0	
Other/program support	1,209	0	122	185	39	146	515	
Training	169	0	5	29	0	6	64	
Insurance	5,244	0	857	229	344	530	2,232	
Participant costs	141,374	2,041	20,906	7,431	200	15,050	48,326	
Commodity food	0	0	0	0	0	0	0	
Indirect costs	43,171	214	6,543	2,662	1,324	3,474	15,797	
<b>Total Expenses</b>	<b>454,309</b>	<b>2,255</b>	<b>68,856</b>	<b>28,014</b>	<b>13,930</b>	<b>36,561</b>	<b>166,246</b>	
<b>Change in Net Assets</b>	<b>77,782</b>	<b>0</b>	<b>36,753</b>	<b>0</b>	<b>0</b>	<b>12,871</b>	<b>49,624</b>	
Net Assets - Beginning of year	28,750	0	5,552	0	0	19,525	25,077	
<b>NET ASSETS - End of year</b>	<b>\$ 106,532</b>	<b>\$ 0</b>	<b>\$ 42,305</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 32,396</b>	<b>\$ 74,701</b>	

See Independent Auditor's Report.

# Southern Ute Community Action Programs, Inc.

## Schedule A-6

### Schedule of Program Activity

Year Ended December 31, 2014

	FEDERAL PROGRAMS							
	Department of Labor					DOT		
	17.258, 17.259, 17.278 Cluster	17.265				17.265 Subtotal	20.509	
		Native American WIA Adult 2013 (36)	Native American WIA Adult 2014 (37)	Native American WIA Youth 2013 (38)	Native American WIA Youth 2014 (39)		FTA 5311 Rural Transit (40)	FTA 5311f Inner City Transit (41)
<b>Revenue</b>								
Grant revenue	\$ 1,192,054	\$ 24,978	\$ 8,921	\$ 5,332	\$ 4,871	\$ 44,102	\$ 132,483	\$ 222,697
Program income	0	0	0	0	0	0	28,855	44,022
Other income	0	0	0	0	0	0	125,011	27
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>1,192,054</b>	<b>24,978</b>	<b>8,921</b>	<b>5,332</b>	<b>4,871</b>	<b>44,102</b>	<b>286,349</b>	<b>266,746</b>
<b>Expenses</b>								
Personnel	458,990	12,030	5,238	2,791	2,328	22,387	158,415	106,597
Consultants/contract labor	4,541	208	423	55	184	870	1,366	5,146
Travel	12,073	38	69	6	93	206	1,960	5,947
Space and utilities	82,680	965	642	257	229	2,093	4,752	7,285
Consumable supplies	9,326	176	948	35	282	1,441	38,277	46,307
Repairs/maintenance	104	10	29	3	16	58	33,776	42,535
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	2,740	62	104	27	67	260	3,611	23,400
Training	398	0	0	0	0	0	314	196
Insurance	11,661	132	126	33	42	333	7,816	3,986
Participant costs	309,264	8,983	494	1,618	1,167	12,262	0	0
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	93,638	2,374	848	507	463	4,192	26,280	25,347
<b>Total Expenses</b>	<b>985,415</b>	<b>24,978</b>	<b>8,921</b>	<b>5,332</b>	<b>4,871</b>	<b>44,102</b>	<b>276,567</b>	<b>266,746</b>
<b>Change in Net Assets</b>	<b>206,639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,782</b>	<b>0</b>
Net Assets - Beginning of year	108,464	0	0	0	0	0	44,457	0
<b>NET ASSETS - End of year</b>	<b>\$ 315,103</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 54,239</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Southern Ute Community Action Programs, Inc.

Schedule A-7

Schedule of Program Activity

Year Ended December 31, 2014

	FEDERAL PROGRAMS							
	Department of Transportation			Department of Education				DHHS
	20.509		20.521	84.287			93.045	
	FTA 5311 Capital Contract Transit (42)	FTA Tribal Transit Program (43)	20.509 Subtotal	New Freedom Senior Transport (44)	21st Century 2013- 2014 (45)	21st Century 2014- 2015 (46)	84.287 Subtotal	TITLE III Senior Center 2013- 2014 (47)
<b>Revenue</b>								
Grant revenue	\$ 169,246	\$ 182,697	\$ 707,123	\$ 20,787	\$ 102,735	\$ 70,261	\$ 172,996	\$ 29,360
Program income	0	12,509	85,386	528	0	0	0	3,289
Other income	0	0	125,038	20,763	0	0	0	21,613
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	6	0	6	0
<b>Total Revenue</b>	<b>169,246</b>	<b>195,206</b>	<b>917,547</b>	<b>42,078</b>	<b>102,741</b>	<b>70,261</b>	<b>173,002</b>	<b>54,262</b>
<b>Expenses</b>								
Personnel	0	113,584	378,596	27,032	50,747	43,765	94,512	21,849
Consultants/contract labor	0	1,021	7,533	0	6,937	1,182	8,119	213
Travel	0	1,331	9,238	436	3,585	3,334	6,919	380
Space and utilities	0	3,972	16,009	2,790	3,415	1,932	5,347	1,389
Consumable supplies	0	23,350	107,934	4,155	9,366	9,966	19,332	3,956
Repairs/maintenance	58,699	25,035	160,045	1,328	430	173	603	1,031
Depreciation	0	0	0	0	0	0	0	0
Equipment	109,418	0	109,418	0	0	0	0	10,976
Other/program support	1,129	3,998	32,138	751	535	848	1,383	274
Training	0	82	592	0	2,599	53	2,652	41
Insurance	0	5,087	16,889	1,588	1,638	1,920	3,558	1,041
Participant costs	0	0	0	0	13,726	412	14,138	0
Commodity food	0	0	0	0	0	0	0	8,999
Indirect costs	0	17,746	69,373	3,998	9,763	6,676	16,439	4,113
<b>Total Expenses</b>	<b>169,246</b>	<b>195,206</b>	<b>907,765</b>	<b>42,078</b>	<b>102,741</b>	<b>70,261</b>	<b>173,002</b>	<b>54,262</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>9,782</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Assets - Beginning of year	0	0	44,457	2,703	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 54,239</b>	<b>\$ 2,703</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Southern Ute Community Action Programs, Inc.

## Schedule A-8

### Schedule of Program Activity

Year Ended December 31, 2014

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.045		93.053		93.047		93.086	
	TITLE III Senior Center 2014- 2015 (48)	93.045 Subtotal	Title 6 Senior Center NSIP 2013-2014 (49)	93.045 & 93.053 Subtotal	Senior Center Title VI SC T6 2013-14 (50)	Senior Center Title VI SC T6 2014-15 (51)	93.047 Subtotal	Archuleta County Responsible Fatherhood 2013 (52)
<b>Revenue</b>								
Grant revenue	\$ 24,861	\$ 54,221	\$ 3,277	\$ 57,498	\$ 43,866	\$ 57,838	\$ 101,704	\$ 198,376
Program income	4,302	7,591	0	7,591	0	0	0	0
Other income	15,539	37,152	0	37,152	0	2,126	2,126	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>44,702</b>	<b>98,964</b>	<b>3,277</b>	<b>102,241</b>	<b>43,866</b>	<b>59,964</b>	<b>103,830</b>	<b>198,376</b>
<b>Expenses</b>								
Personnel	20,532	42,381	0	42,381	13,220	31,828	45,048	100,784
Consultants/contract labor	439	652	0	652	28	529	557	437
Travel	44	424	0	424	491	377	868	531
Space and utilities	2,719	4,108	0	4,108	766	3,020	3,786	5,947
Consumable supplies	3,110	7,066	0	7,066	6,413	3,724	10,137	1,576
Repairs/maintenance	1,078	2,109	0	2,109	4,669	1,439	6,108	10
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	10,976	0	10,976	13,969	0	13,969	0
Other/program support	1,501	1,775	0	1,775	96	942	1,038	134
Training	123	164	0	164	0	131	131	96
Insurance	1,153	2,194	0	2,194	443	1,348	1,791	1,348
Participant costs	0	0	0	0	0	0	0	68,663
Commodity food	9,755	18,754	3,277	22,031	619	10,928	11,547	0
Indirect costs	4,248	8,361	0	8,361	3,152	5,698	8,850	18,850
<b>Total Expenses</b>	<b>44,702</b>	<b>98,964</b>	<b>3,277</b>	<b>102,241</b>	<b>43,866</b>	<b>59,964</b>	<b>103,830</b>	<b>198,376</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Southern Ute Community Action Programs, Inc.

## Schedule A-9

### Schedule of Program Activity

Year Ended December 31, 2014

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.086		93.441				93.558	
	Archuleta County Responsible Fatherhood 2014 (53)	93.086 Subtotal	Substance Abuse Service (54)	Substance Abuse MSPI 2013 (55)	Substance Abuse MSPI 2014 (56)	93.441 Subtotal	La Plata County Colorado Works 2013 (57)	La Plata County Colorado Works 2014 (58)
<b>Revenue</b>								
Grant revenue	\$ 59,624	\$ 258,000	\$ 1,049,951	\$ 74,353	\$ 22,950	\$ 1,147,254	\$ 31,328	\$ 28,874
Program income	0	0	155,201	0	0	155,201	0	0
Other income	0	0	931	0	0	931	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>59,624</b>	<b>258,000</b>	<b>1,206,083</b>	<b>74,353</b>	<b>22,950</b>	<b>1,303,386</b>	<b>31,328</b>	<b>28,874</b>
<b>Expenses</b>								
Personnel	31,415	132,199	848,645	0	0	848,645	20,379	17,816
Consultants/contract labor	708	1,145	12,276	0	0	12,276	95	245
Travel	486	1,017	6,611	0	0	6,611	283	187
Space and utilities	1,961	7,908	45,485	0	0	45,485	4,780	5,132
Consumable supplies	777	2,353	69,725	0	0	69,725	497	625
Repairs/maintenance	15	25	9,552	0	0	9,552	1	5
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	35,624	0	0	35,624	0	0
Other/program support	208	342	17,866	74,353	22,950	115,169	0	39
Training	16	112	16,447	0	0	16,447	0	39
Insurance	471	1,819	8,625	0	0	8,625	553	1,145
Participant costs	17,901	86,564	19,345	0	0	19,345	1,763	897
Commodity food	0	0	23,078	0	0	23,078	0	0
Indirect costs	5,666	24,516	113,146	0	0	113,146	2,977	2,744
<b>Total Expenses</b>	<b>59,624</b>	<b>258,000</b>	<b>1,226,425</b>	<b>74,353</b>	<b>22,950</b>	<b>1,323,728</b>	<b>31,328</b>	<b>28,874</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>( 20,342)</b>	<b>0</b>	<b>0</b>	<b>( 20,342)</b>	<b>0</b>	<b>0</b>
Net Assets - Beginning of year	0	0	452,174	0	0	452,174	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 431,832</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 431,832</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Southern Ute Community Action Programs, Inc.

Schedule A-10

Schedule of Program Activity

Year Ended December 31, 2014

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.558							
	La Plata County Employment First 2013 (59)	La Plata County Employment First 2014 (60)	La Plata County Family Advocacy 2013 (61)	La Plata County Family Advocacy 2014 (62)	Archuleta County Colorado Works 2013 (63)	Archuleta County Colorado Works 2014 (64)	Archuleta County Employment First 2013 (65)	Archuleta County Employment First 2014 (66)
<b>Revenue</b>								
Grant revenue	\$ 51,550	\$ 16,788	\$ 40,133	\$ 17,745	\$ 21,682	\$ 23,181	\$ 25,086	\$ 9,209
Program income	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	8	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>51,558</b>	<b>16,788</b>	<b>40,133</b>	<b>17,745</b>	<b>21,682</b>	<b>23,181</b>	<b>25,086</b>	<b>9,209</b>
<b>Expenses</b>								
Personnel	30,170	10,312	28,749	10,644	16,031	16,963	18,954	6,839
Consultants/contract labor	216	338	114	111	115	253	128	165
Travel	410	53	291	183	219	679	228	39
Space and utilities	5,941	2,199	4,823	3,235	2,312	2,225	2,597	896
Consumable supplies	3,854	592	1,317	752	582	459	2,732	263
Repairs/maintenance	4	82	2	7	1	7	2	20
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	228	21	0	503	0	48	( 2,476)	13
Training	36	6	0	121	0	21	19	4
Insurance	816	196	1,023	503	279	256	291	80
Participant costs	4,984	1,394	0	0	83	67	227	15
Commodity food	0	0	0	0	0	0	0	0
Indirect costs	4,899	1,595	3,814	1,686	2,060	2,203	2,384	875
<b>Total Expenses</b>	<b>51,558</b>	<b>16,788</b>	<b>40,133</b>	<b>17,745</b>	<b>21,682</b>	<b>23,181</b>	<b>25,086</b>	<b>9,209</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.



# Southern Ute Community Action Programs, Inc.

Schedule A-11

Schedule of Program Activity

Year Ended December 31, 2014

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.558			93.569			93.576	93.600
	Archuleta County Data Entry Tech 2013 (67)	Archuleta County Data Entry Tech 2014 (68)	93.558 Subtotal	CSBG Senior Center 2012 (69)	CSBG Senior Center 2013 (70)	93.569 Subtotal	Child Care Development Fund 2012 (71)	Early Head Start 2014 (72)
<b>Revenue</b>								
Grant revenue	\$ 9,811	\$ 2,776	\$ 278,163	\$ 3,886	\$ 2,431	\$ 6,317	\$ 140,087	\$ 470,581
Program income	0	0	0	0	0	0	0	0
Other income	0	0	0	15	0	15	0	16,711
In-kind contributions	0	0	0	0	0	0	0	28,786
Transfers	0	0	8	0	0	0	0	0
<b>Total Revenue</b>	<b>9,811</b>	<b>2,776</b>	<b>278,171</b>	<b>3,901</b>	<b>2,431</b>	<b>6,332</b>	<b>140,087</b>	<b>516,078</b>
<b>Expenses</b>								
Personnel	7,406	2,045	186,308	3,715	2,315	6,030	26,399	374,157
Consultants/contract labor	56	50	1,886	0	0	0	4,930	4,336
Travel	131	76	2,779	0	0	0	5,308	502
Space and utilities	969	238	35,347	0	0	0	227	9,110
Consumable supplies	194	76	11,943	0	0	0	18,292	13,762
Repairs/maintenance	1	1	133	0	0	0	12,059	3,669
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	96
Other/program support	7	4	( 1,613)	0	0	0	8	32,177
Training	6	1	253	0	0	0	1,638	14,359
Insurance	109	21	5,272	0	0	0	48	3,797
Participant costs	0	0	9,430	0	0	0	71,178	1,870
Commodity food	0	0	0	0	0	0	0	11,939
Indirect costs	932	264	26,433	186	116	302	0	46,304
<b>Total Expenses</b>	<b>9,811</b>	<b>2,776</b>	<b>278,171</b>	<b>3,901</b>	<b>2,431</b>	<b>6,332</b>	<b>140,087</b>	<b>516,078</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Southern Ute Community Action Programs, Inc.

Schedule A-12

Schedule of Program Activity

Year Ended December 31, 2014

	FEDERAL PROGRAMS							
	Department of Health and Human Services							
	93.600		93.658				93.959	
	Head Start 2014 (73)	93.600 Subtotal	La Plata County MST 2014 (74)	La Plata County MST 2013 (75)	Tribal MST 2014 (76)	93.658 Subtotal	West Slope CASA- DBH 2014 (77)	West Slope CASA- DBH 2013 (78)
<b>Revenue</b>								
Grant revenue	\$ 1,312,280	\$ 1,782,861	\$ 92,001	\$ 65,715	\$ 24,500	\$ 182,216	\$ 2,244	\$ 5,786
Program income	0	0	9,500	21,173	36,000	66,673	0	3,244
Other income	150,808	167,519	0	0	0	0	0	0
In-kind contributions	85,147	113,933	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>1,548,235</b>	<b>2,064,313</b>	<b>101,501</b>	<b>86,888</b>	<b>60,500</b>	<b>248,889</b>	<b>2,244</b>	<b>9,030</b>
<b>Expenses</b>								
Personnel	1,014,139	1,388,296	59,374	56,189	38,995	154,558	2,031	8,172
Consultants/contract labor	15,873	20,209	11,187	8,117	6,139	25,443	0	0
Travel	25,789	26,291	5,401	5,396	1,290	12,087	0	0
Space and utilities	34,266	43,376	6,192	5,374	4,115	15,681	0	0
Consumable supplies	54,512	68,274	936	157	805	1,898	0	0
Repairs/maintenance	31,730	35,399	498	383	328	1,209	0	0
Depreciation	0	0	0	0	0	0	0	0
Equipment	264	360	0	0	0	0	0	0
Other/program support	98,774	130,951	7,477	1,204	2,131	10,812	0	0
Training	68,609	82,968	( 185)	404	376	595	0	0
Insurance	20,766	24,563	541	236	210	987	0	0
Participant costs	13,549	15,419	435	990	338	1,763	0	0
Commodity food	30,938	42,877	0	182	22	204	0	0
Indirect costs	139,026	185,330	9,645	8,256	5,751	23,652	213	858
<b>Total Expenses</b>	<b>1,548,235</b>	<b>2,064,313</b>	<b>101,501</b>	<b>86,888</b>	<b>60,500</b>	<b>248,889</b>	<b>2,244</b>	<b>9,030</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Assets - Beginning of year	0	0	0	0	0	0	0	0
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

See Independent Auditor's Report.

# Southern Ute Community Action Programs, Inc.

Schedule A-13

Schedule of Program Activity

Year Ended December 31, 2014

	<b>FEDERAL PROGRAMS</b>			
	<b>Department of Health and Human Services</b>			
	<b>93.959</b>			
	<b>Youth IVPC DBH 2014 (79)</b>	<b>Youth IVPC DBH 2013 (80)</b>	<b>93.959 Subtotal</b>	<b>FEDERAL TOTAL</b>
<b>Revenue</b>				
Grant revenue	\$ 46,788	\$ 51,983	\$ 106,801	\$ 6,329,443
Program income	0	0	3,244	318,623
Other income	0	32	32	353,576
In-kind contributions	0	0	0	113,933
Transfers	0	0	0	14
<b>Total Revenue</b>	<b>46,788</b>	<b>52,015</b>	<b>110,077</b>	<b>7,115,589</b>
<b>Expenses</b>				
Personnel	32,243	37,702	80,148	3,933,825
Consultants/contract labor	997	2,757	3,754	107,576
Travel	1,252	747	1,999	86,256
Space and utilities	2,344	2,604	4,948	271,950
Consumable supplies	730	990	1,720	344,751
Repairs/maintenance	214	532	746	229,478
Depreciation	0	0	0	0
Equipment	0	0	0	169,988
Other/program support	234	123	357	296,624
Training	16	0	16	105,966
Insurance	1,374	1,903	3,277	83,255
Participant costs	2,938	( 286)	2,652	542,268
Commodity food	0	0	0	146,499
Indirect costs	4,446	4,943	10,460	601,074
<b>Total Expenses</b>	<b>46,788</b>	<b>52,015</b>	<b>110,077</b>	<b>6,919,510</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>196,079</b>
Net Assets - Beginning of year	0	0	0	607,798
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 803,877</b>

See Independent Auditor's Report.

# Southern Ute Community Action Programs, Inc.

Schedule A-14

Schedule of Program Activity

Year Ended December 31, 2014

	STATE AND LOCAL PROGRAMS								
	Suicide Prevention 2013 (81)	FTA 5311 Capital Contract Transit (82)	Ignacio Community Collaboration 2014 (83)	Youth Tribal Grant 2014 (84)	Youth Tribal Grant 2013 (85)	862 Main 2014 (86)	RRT Nongrant 2014 (87)	Senior Center Non Grant 2014 (88)	Training Advantage Non-grant 2014 (89)
<b>Revenue</b>									
Grant revenue	\$ 3,751	\$ 42,312	\$ 0	\$ 3,379	\$ 34,285	\$ 7,262	\$ 3,059	\$ 1,000	\$ 0
Program income	51	0	0	0	14,053	0	0	0	0
Other income	0	0	0	0	0	0	14,388	1,153	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>3,802</b>	<b>42,312</b>	<b>0</b>	<b>3,379</b>	<b>48,338</b>	<b>7,262</b>	<b>17,447</b>	<b>2,153</b>	<b>0</b>
<b>Expenses</b>									
Personnel	2,317	0	0	691	15,571	0	0	0	182
Consultants/contract labor	0	0	0	91	308	0	0	0	0
Travel	42	0	0	0	2,457	0	0	0	0
Space and utilities	278	0	0	107	1,840	7,200	0	0	0
Consumable supplies	528	0	15	978	10,797	0	0	199	175
Repairs/maintenance	0	14,675	0	1	486	0	4,646	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Equipment	0	27,355	0	0	0	0	0	0	0
Other/program support	93	282	0	115	58	0	1,449	0	0
Training	0	0	0	109	1,532	0	0	0	0
Insurance	183	0	0	171	502	62	0	0	0
Participant costs	0	0	0	795	10,236	0	0	0	( 82)
Commodity food	0	0	0	0	( 42)	0	0	0	0
Indirect costs	361	0	0	321	4,593	0	640	21	29
<b>Total Expenses</b>	<b>3,802</b>	<b>42,312</b>	<b>15</b>	<b>3,379</b>	<b>48,338</b>	<b>7,262</b>	<b>6,735</b>	<b>220</b>	<b>304</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>0</b>	<b>( 15)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,712</b>	<b>1,933</b>	<b>( 304)</b>
Net Assets - Beginning of year	0	0	8,761	0	0	0	0	17,253	20,578
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 8,746</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 10,712</b>	<b>\$ 19,186</b>	<b>\$ 20,274</b>

See Independent Auditor's Report.

# Southern Ute Community Action Programs, Inc.

## Schedule A-15

### Schedule of Program Activity

Year Ended December 31, 2014

	STATE AND LOCAL PROGRAMS							
	Peaceful Spirit Non-grant 2014	Suicide Prevention Non Grant 2014	Tribal Senior Center 2014-2015	Tribal Senior Center 2013-2014	HS CPP PY14	HS CPP PY13	HS Building Fund N/A	Central Admin 2014
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
<b>Revenue</b>								
Grant revenue	\$ 0	\$ 1,941	\$ 13,021	\$ 36,285	\$ 17,925	\$ 96,373	\$ 0	\$ 614,278
Program income	0	279	0	0	0	0	0	0
Other income	0	72	0	0	0	0	4,361	0
In-kind contributions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	30,048	( 30,048)	10,000	0
<b>Total Revenue</b>	<b>0</b>	<b>2,292</b>	<b>13,021</b>	<b>36,285</b>	<b>47,973</b>	<b>66,325</b>	<b>14,361</b>	<b>614,278</b>
<b>Expenses</b>						66,325		
Personnel	0	877	7,302	16,955	34,854	57,964	0	480,348
Consultants/contract labor	0	0	152	68	0	0	17,300	51,256
Travel	0	89	19	177	717	0	0	3,585
Space and utilities	0	0	652	2,952	199	345	0	27,285
Consumable supplies	0	909	667	3,366	5,096	6	183	27,934
Repairs/maintenance	0	0	547	1,041	1,615	0	0	2,332
Depreciation	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Other/program support	5	93	231	461	0	20	556	14,300
Training	0	0	3	62	818	1,688	0	2,862
Insurance	0	106	221	791	116	0	0	4,106
Participant costs	0	0	0	0	0	0	0	126
Commodity food	0	0	1,990	6,964	0	0	0	0
Indirect costs	1	218	1,237	3,448	4,558	6,302	0	0
<b>Total Expenses</b>	<b>6</b>	<b>2,292</b>	<b>13,021</b>	<b>36,285</b>	<b>47,973</b>	<b>66,325</b>	<b>18,039</b>	<b>614,134</b>
<b>Change in Net Assets</b>	<b>( 6)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 3,678)</b>	<b>144</b>
Net Assets - Beginning of year	795	24	0	0	0	0	12,906	4,043
<b>NET ASSETS - End of year</b>	<b>\$ 789</b>	<b>\$ 24</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 9,228</b>	<b>\$ 4,187</b>

# Southern Ute Community Action Programs, Inc.

Schedule A-16

Schedule of Program Activity

Year Ended December 31, 2014

## STATE AND LOCAL PROGRAMS

	Sports Teams/ Pass-through 2014 (98)	Youth Service Non-grant 2014 (99)	Sharing Tree 2014 (100)	GP NG 2014 (101)	GP Food Retreat 2014 (102)	GP Apple Days 2014 (103)	Contributed Space from Related Party (104)	STATE & LOCAL TOTAL	GAAP Adjustments (105)
<b>Revenue</b>									
Grant revenue	(\$ 3,812)	\$ 0	\$ 0	(\$ 5,397)	\$ 772	\$ 1,471	\$ 0	\$ 867,905	(\$ 625,140)
Program income	2,242	0	0	2,000	0	2,741	0	21,366	( 97,303)
Other income	19,092	633	250	7,194	3,681	2,181	0	53,005	( 114,298)
In-kind contributions	0	0	0	0	0	0	167,678	167,678	( 110,036)
Transfers	0	0	122	0	0	0	0	10,122	0
<b>Total Revenue</b>	<b>17,522</b>	<b>633</b>	<b>372</b>	<b>3,797</b>	<b>4,453</b>	<b>6,393</b>	<b>167,678</b>	<b>1,120,076</b>	<b>(946,777)</b>
<b>Expenses</b>									
Personnel	0	0	0	0	0	0	0	617,061	0
Consultants/contract labor	0	0	0	1,817	2,200	2,329	0	75,521	0
Travel	0	0	0	0	0	0	0	7,086	0
Space and utilities	0	0	0	0	0	0	0	40,858	0
Consumable supplies	0	1	1,257	1,914	2,253	3,969	0	60,247	0
Repairs/maintenance	0	0	0	0	0	0	0	25,343	0
Depreciation	0	0	0	0	0	0	0	0	99,469
Equipment	0	0	0	0	0	0	0	27,355	( 197,343)
Other/program support	17,522	20	0	66	0	0	167,678	202,949	( 309,057)
Training	0	0	0	0	0	0	0	7,074	0
Insurance	0	0	0	0	0	0	0	6,258	0
Participant costs	0	0	0	0	0	0	0	11,075	0
Commodity food	0	0	0	0	0	0	0	8,912	0
Indirect costs	0	2	0	0	0	95	0	21,826	( 625,140)
<b>Total Expenses</b>	<b>17,522</b>	<b>23</b>	<b>1,257</b>	<b>3,797</b>	<b>4,453</b>	<b>6,393</b>	<b>167,678</b>	<b>1,111,565</b>	<b>( 1,032,071)</b>
<b>Change in Net Assets</b>	<b>0</b>	<b>610</b>	<b>( 885)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,511</b>	<b>85,294</b>
Net Assets - Beginning of year	0	900	885	0	0	0	0	66,145	144,252
<b>NET ASSETS - End of year</b>	<b>\$ 0</b>	<b>\$ 1,510</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 74,656</b>	<b>\$ 229,546</b>

See Independent Auditor's Report.

# Southern Ute Community Action Programs, Inc.

Schedule A-17

Schedule of Program Activity

Year Ended December 31, 2014

	Total Program Activity	DISCRETIONARY	
		Central Admin Non-grant 2013 (106)	Admin- istration 2013 (107)
<b>Revenue</b>			
Grant revenue	\$ 6,572,208	\$ 0	\$ 0
Program income	242,686	0	0
Other income	292,283	23,453	181,830
In-kind contributions	171,575	0	0
Transfers	10,136	( 10,136)	0
<b>Total Revenue</b>	<b>7,288,888</b>	<b>13,317</b>	<b>181,830</b>
<b>Expenses</b>			
Personnel	4,550,886	( 332)	0
Consultants/contract labor	183,097	513	25,405
Travel	93,342	53	0
Space and utilities	312,808	158	0
Consumable supplies	404,998	7,923	0
Repairs/maintenance	254,821	0	0
Depreciation	99,469	0	15,958
Equipment	0	0	0
Other/program support	190,516	12,847	2,442
Training	113,040	0	0
Insurance	89,513	( 12)	0
Participant costs	553,343	187	0
Commodity food	155,411	0	0
Indirect costs	(2,240)	2,240	0
<b>Total Expenses</b>	<b>6,999,004</b>	<b>23,577</b>	<b>43,805</b>
<b>Change in Net Assets</b>	<b>289,884</b>	<b>( 10,260)</b>	<b>138,025</b>
Net Assets - Beginning of year	818,195	125,518	289,909
<b>NET ASSETS - End of year</b>	<b>\$ 1,108,079</b>	<b>\$ 115,258</b>	<b>\$ 427,934</b>

See Independent Auditor's Report.

# Southern Ute Community Action Programs, Inc.

## Schedule B-1

### Schedule of Expenditures of Federal Awards

Year Ended December 31, 2014

Federal Grantor/ Program Title	CFDA Number	Funding Source/ Pass-through Entity	Program Year	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
(1) Farmers Market Promotion Program	10.168	U.S. Department of Agriculture	10/01/13-09/30/14	\$ 26,479
(2) Child and Adult Care Food Program	10.558	Colorado Department of Public Health and Environment	10/01/14-09/30/15	23,418
(3) Child and Adult Care Food Program		Colorado Department of Public Health and Environment	10/01/13-09/30/14	72,896
			<b>Subtotal CFDA 10.558</b>	<b>96,314</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
(4) DOJ HS FM/MH 2013-2014	16.731	Southern Ute Indian Tribe	10/01/14-09/30/15	7,769
(5) DCJ-JAG YS JAG 2014	16.738	Southern Ute Indian Tribe	10/01/14-09/30/15	918
<b>U.S. DEPARTMENT OF LABOR</b>				
(6) WIA - Statewide Adult	17.258	Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/12-06/30/14	13
(7) WIA - Statewide Adult		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/13-06/30/15	176,025
(8) WIA - Statewide Adult		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	7/01/14-06/30/17	67,985
(9) WIA - Statewide Adult		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/12-06/30/14	656
(10) WIA - Statewide Adult		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/13-06/30/15	150,258
(11) WIA - Statewide Adult		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	7/01/14-06/30/17	49,156
			<b>Subtotal CFDA 17.258</b>	<b>444,093</b>
(12) WIA - Regional Youth	17.259	Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/14-06/30/17	21,503
(13) WIA - Regional Youth		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/14-06/30/17	22,924
(14) WIA - Regional Youth		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/12-06/30/14	11,954
(15) WIA - Regional Youth		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/12-06/30/14	8,580
(16) WIA - Regional Youth		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/13-06/30/15	51,570
(17) WIA - Regional Youth		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/13-06/30/15	57,906
(18) WIA - Regional Youth		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/14-06/30/17	23,463
(19) WIA - Regional Youth		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/14-06/30/17	31,536
(20) WIA - Regional Youth		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/12-06/30/14	2,151



# Southern Ute Community Action Programs, Inc.

## Schedule B-2

### Schedule of Expenditures of Federal Awards

Year Ended December 31, 2014

Federal Grantor/ Program Title	CFDA Number	Funding Source/ Pass-through Entity	Program Year	Federal Expenditures
<b>U.S. DEPARTMENT OF LABOR (Continued)</b>				
(21) WIA - Regional Youth	17.259 (Continued)	Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/12-06/30/14	172
(22) WIA - Regional Youth		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/13-06/30/15	45,260
(23) WIA - Regional Youth		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/13-06/30/15	56,689
(24) WIA - Regional Youth		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/12-06/30/14	6,750
(25) WIA - Regional Youth		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/12-06/30/14	6,931
(26) WIA - Regional Youth		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/13-06/30/15	45,770
(27) WIA - Regional Youth		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/13-06/30/15	42,392
(28) WIA - Regional Youth		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/14-06/30/17	56,931
(29) WIA - Regional Youth		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/14-06/30/17	39,609
			<b>Subtotal CFDA 17.259</b>	<b>532,091</b>
(30) WIA - Regional Dislocated Worker	17.278	Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/12-06/30/14	16,541
(31) WIA - Regional Dislocated Worker		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/13-06/30/15	91,323
(32) WIA - Regional Dislocated Worker		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/14-06/30/17	28,014
(33) WIA - Regional Dislocated Worker		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/12-06/30/14	13,550
(34) WIA - Regional Dislocated Worker		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/13-06/30/15	49,812
(35) WIA - Regional Dislocated Worker		Colorado Department of Labor and Employment - Colorado Rural Workforce Consortium	07/01/14-06/30/17	16,630
			<b>Subtotal CFDA 17.278</b>	<b>215,870</b>
			<b>Subtotal 17.258, 17.259, and 17.278 Cluster</b>	<b>1,192,054</b>
(36) WIA - Native American Adult	17.265	Southern Ute Indian Tribe	07/01/13-06/30/14	24,978
(37) WIA - Native American Adult		Southern Ute Indian Tribe	07/01/14-06/30/15	8,921
(38) WIA - Native American Youth		Southern Ute Indian Tribe	04/01/13-03/31/14	5,332
(39) WIA - Native American Youth		Southern Ute Indian Tribe	04/01/14-03/31/15	4,871
			<b>Subtotal CFDA 17.265</b>	<b>44,102</b>

# Southern Ute Community Action Programs, Inc.

## Schedule B-3

### Schedule of Expenditures of Federal Awards

Year Ended December 31, 2014

Federal Grantor/ Program Title	CFDA Number	Funding Source/ Pass-through Entity	Program Year	Federal Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
(40) FTA 5311 Rural Transit #14-HTR-63743	20.509	CO Department of Transportation	01/01/14-12/31/14	132,483
(41) FTA 5311f Inner City Transit #14-HTR-65700		CO Department of Transportation	01/01/14-12/31/14	222,697
(42) FTA 5311 Capital Contract Transit #CO-18-0031.SCAP		CO Department of Transportation	01/01/14-12/31/14	169,246
(43) FTA Tribal Transit Program #CO-18-X033-00		Southern Ute Indian Tribe	01/01/14-12/31/14	182,697
			<b>Subtotal CFDA 20.509</b>	<b>707,123</b>
(44) New Freedom Senior Transport 2014	20.521	CO Department of Transportation	01/01/14-12/31/14	20,787
<b>U.S. DEPARTMENT OF EDUCATION</b>				
(45) 21st Century Community Learning Centers	84.287	Colorado Department of Education	07/01/13-06/30/14	102,735
(46) 21st Century Community Learning Centers		Colorado Department of Education	07/01/14-06/30/15	70,261
			<b>Subtotal CFDA 84.287</b>	<b>172,996</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
(47) Special Programs for the Aging Title III, Part C_Nutrition Services	93.045	U.S. Department of Health and Human Services	07/01/13-06/30/14	29,360
(48) Special Programs for the Aging Title III, Part C_Nutrition Services		U.S. Department of Health and Human Services	07/01/14-06/30/15	24,861
			<b>Subtotal CFDA 93.045</b>	<b>54,221</b>
(49) Nutrition Services Incentive Program SC T6 2014	93.053	Southern Ute Indian Tribe	04/01/14-03/31/15	3,277
			<b>Subtotal CFDA 93.045 and 93.053 Cluster</b>	<b>57,498</b>
(50) Senior Center Title VI SC T6 2013-2014	93.047	Southern Ute Indian Tribe	04/01/13-03/31/14	43,866
(51) Senior Center Title VI SC T6 2014-2015		Southern Ute Indian Tribe	04/01/14-03/31/15	57,838
			<b>Subtotal CFDA 93.047</b>	<b>101,704</b>
(52) Responsible Fatherhood Grant	93.086	Archuleta County DHS	10/01/13-09/30/14	198,376
(53) Responsible Fatherhood Grant		Archuleta County DHS	10/01/14-09/30/15	59,624
			<b>Subtotal CFDA 93.086</b>	<b>258,000</b>
(54) Substance Abuse Services 2014	93.441	Southern Ute Indian Tribe	01/01/14-12/31/14	1,049,951
(55) Substance Abuse MSPI 2013		Southern Ute Indian Tribe	09/01/13-08/31/14	74,353
(56) Substance Abuse MSPI 2014		Southern Ute Indian Tribe	09/01/14-08/31/15	22,950
			<b>Subtotal CFDA 93.441</b>	<b>1,147,254</b>
(57) La Plata County Colorado Works 2013	93.558	La Plata County	07/01/13-06/30/14	31,328
(58) La Plata County Colorado Works 2014		La Plata County	07/01/14-06/30/15	28,874
(59) La Plata County Employment First 2013		La Plata County	10/01/13-09/30/14	51,550
(60) La Plata County Employment First 2014		La Plata County	10/01/14-09/30/15	16,788
(61) La Plata County Family Advocacy 2013		La Plata County	07/01/13-06/30/14	40,133
(62) La Plata County Family Advocacy 2014		La Plata County	07/01/14-06/30/15	17,745

See Independent Auditor's Report.

# Southern Ute Community Action Programs, Inc.

## Schedule B-4

### Schedule of Expenditures of Federal Awards

Year Ended December 31, 2014

Federal Grantor/ Program Title	CFDA Number	Funding Source/ Pass-through Entity	Program Year	Federal Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
(63) Archuleta County Colorado Works 2013		Archuleta County	07/01/13-06/30/14	21,682
(64) Archuleta County Colorado Works 2014		Archuleta County	07/01/14-06/30/15	23,181
(65) Archuleta County Employment First 2013		Archuleta County	10/01/13-09/30/14	25,086
(66) Archuleta County Employment First 2014		Archuleta County	10/01/14-09/30/15	9,209
(67) Archuleta County Data Entry Tech 2013		Archuleta County	10/01/13-09/30/14	9,811
(68) Archuleta County Data Entry Tech 2014		Archuleta County	10/01/14-09/30/15	2,776
<b>Subtotal CFDA 93.558</b>				<b>278,163</b>
(69) CSBG Senior Center 2012	93.569	Southern Ute Indian Tribe	10/01/12-09/30/14	3,886
(70) CSBG Senior Center 2013		Southern Ute Indian Tribe	10/01/13-09/30/15	2,431
<b>Subtotal CFDA 93.569</b>				<b>6,317</b>
(71) Child Care Development Fund	93.576	Southern Ute Indian Tribe	10/01/12-09/30/14	140,087
(72) Early Head Start 90CI9825/01	93.600	Southern Ute Indian Tribe	01/01/14-12/31/14	470,581
(73) Head Start 90CI9825/01		Southern Ute Indian Tribe	01/01/14-12/31/14	1,312,280
<b>Subtotal CFDA 93.600</b>				<b>1,782,861</b>
(74) La Plata County MST 2014	93.658	La Plata County	06/01/14-05/31/15	92,001
(75) La Plata County MST 2013		La Plata County	06/01/13-05/31/14	65,715
(76) Tribal MST 2014		Southern Ute Indian Tribe	01/01/14-12/31/14	24,500
<b>Subtotal CFDA 93.658</b>				<b>182,216</b>
(77) West Slope CASA (DBH) 2014	93.959	Colorado Department of Human Services	07/01/14-06/30/15	2,244
(78) West Slope CASA (DBH) 2013		Colorado Department of Human Services	07/01/13-06/30/14	5,786
(79) Youth Prevention DBH 2014		Colorado Department of Human Services	07/01/14-06/30/15	46,788
(80) Youth Prevention DBH 2013		Colorado Department of Human Services	07/01/13-06/30/14	51,983
<b>Subtotal CFDA 93.959</b>				<b>106,801</b>
<b>TOTAL FEDERAL EXPENDITURES</b>				<b>\$ 6,329,443</b>

# Southern Ute Community Action Programs, Inc.

Schedule B-5

Notes to Schedule of Expenditures of Federal Awards

Year Ended December 31, 2014

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NOTE 1 - 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, 2014. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of 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 - Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.



## **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, 2014, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 7, 2015.

### **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.

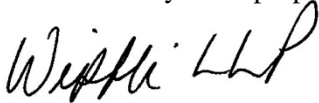
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP

May 7, 2015  
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) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014. 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 of Southern Ute Community Action Programs, Inc. is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

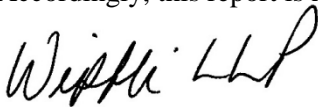
## Report on Internal Control Over Compliance

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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Southern Ute Community Action Programs, Inc.'s internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Wipfli LLP

May 7, 2015  
Madison, Wisconsin



# Southern Ute Community Action Programs, Inc.

## Schedule of Findings and Questioned Costs

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### **A. Summary of Auditor's Results**

1. The auditor's report expresses an unmodified opinion on the financial statements of Southern Ute Community Action Programs, Inc.
2. No material weaknesses or significant deficiencies relating to the audit of the financial statements were reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters.
3. No instance of noncompliance material to the financial statements of Southern Ute Community Action Programs, Inc. was disclosed during the audit.
4. No material weaknesses or significant deficiencies were disclosed during the audit of the major federal award programs as reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs for Southern Ute Community Action Programs, Inc. expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs for Southern Ute Community Action Programs, Inc.
7. The programs tested as major programs were the U.S. Department of Transportation, Rural Transportation, CFDA #20.509, and the U.S. Department of Health and Human Services, Head Start, CFDA #93.600.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Southern Ute Community Action Programs, Inc. was determined to be a low-risk auditee.

### **B. Findings - Financial Statements Audit**

None

### **C. Findings and Questioned Costs – Major Federal Award Programs Audit**

None

### **D. Prior Year Findings - Financial Statements Audit**

None

### **E. Prior Year Findings and Questioned Costs – Major Federal Award Programs Audit**

None