

***INCA Community Services, Inc.***  
*Tishomingo, Oklahoma*

***REPORT ON AUDIT OF FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION***

*For the Year Ended January 31, 2017*

***SAUNDERS & ASSOCIATES, PLLC***  
***Certified Public Accountants***

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INCA COMMUNITY SERVICES, INC.

Tishomingo, Oklahoma

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January 31, 2017

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# *Saunders & Associates, PLLC*

## *Certified Public Accountants*

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### INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
INCA Community Services, Inc.

We have audited the accompanying financial statements of INCA Community Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of January 31, 2017, 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 of America; 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 of America and the standards applicable to financial audits contained in *Governmental 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 of 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 INCA Community Services, Inc. as of January 31, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the *Uniform Guidance*), is presented for purposes of additional analysis and is not a required part of the financial statements. In addition, the accompanying supplemental information, as listed in the preceding table of contents, is presented for purposes of additional analysis and is 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 of America. 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 June 28, 2017 on our consideration of INCA Community Services, Inc.'s internal control over financial reporting and on our tests of 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 INCA Community Services, Inc.'s internal control over financial reporting and compliance.



SAUNDERS & ASSOCIATES, PLLC  
Certified Public Accountants  
Ada, Oklahoma

June 28, 2017

## FINANCIAL STATEMENTS

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

STATEMENT OF FINANCIAL POSITION

January 31, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<u>ASSETS</u>			
Cash	\$ 2,315,097	\$ 0	\$ 2,315,097
Grants Receivable	0	391,991	391,991
Accounts Receivable	139,287	61,189	200,476
Due From (To) Other Funds	403,307	(403,307)	(0)
Prepaid Expenses	637	0	637
Property Held for Sale	0	0	0
Fixed Assets	202,162	5,140,804	5,342,966
Accumulated Depreciation	<u>(202,162)</u>	<u>(3,731,126)</u>	<u>(3,933,288)</u>
 TOTAL ASSETS	 <u>\$ 2,858,328</u>	 <u>\$ 1,459,551</u>	 <u>\$ 4,317,879</u>
 <u>LIABILITIES AND NET ASSETS</u>			
Liabilities:			
Accounts Payable	\$ 113,410	\$ 0	\$ 113,410
Accrued Payroll	120,422	0	120,422
Other Payables	92,986	(10,369)	82,617
Due to Grantor	0	0	0
Deferred Revenue	<u>0</u>	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>326,818</u>	 <u>(10,369)</u>	 <u>316,449</u>
Net Assets:			
Net Assets - Programmatic	2,531,510	60,242	2,591,752
Investment in Fixed Assets	<u>0</u>	<u>1,409,678</u>	<u>1,409,678</u>
 Total Net Assets	 <u>2,531,510</u>	 <u>1,469,920</u>	 <u>4,001,430</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 2,858,328</u>	 <u>\$ 1,459,551</u>	 <u>\$ 4,317,879</u>

\* The accompanying notes are an integral part of the financial statements.

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

STATEMENT OF ACTIVITIES

For the Year Ended January 31, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<u>REVENUES AND GAINS</u>			
Grant Revenue	\$ 158,481	\$ 3,897,043	\$ 4,055,524
Program Income	2,419,058	793,975	3,213,033
Contributions	0	0	0
Interest	229	0	229
Gain on Disposition of PP&E	0	0	0
In-Kind Contributions	0	774,784	774,784
Net Assets Released from Restriction:			
Satisfaction of Program Requirements	<u>5,470,130</u>	<u>(5,470,130)</u>	<u>                    </u>
Total Revenues And Gains	<u>8,047,898</u>	<u>(4,328)</u>	<u>8,043,570</u>
<u>EXPENSES AND LOSSES</u>			
Program Services:			
Head Start and Child Care	2,954,669	0	2,954,669
Community Services	129,279	0	129,279
Emergency Services	275,216	0	275,216
Housing	172,050	0	172,050
Transportation	2,231,391	0	2,231,391
Retired Senior Volunteer Program	71,067	0	71,067
Sheltered Workshop	1,651,718	0	1,651,718
Supporting Services:			
Management and General	<u>421,950</u>	<u>0</u>	<u>421,950</u>
Total Expenses and Losses	<u>7,907,340</u>	<u>0</u>	<u>7,907,340</u>
Increase (Decrease) in Net Assets	140,558	(4,328)	136,230
Net Assets, January 31, 2016			
Programmatic	2,390,952	64,570	2,455,522
Investment in Fixed Assets	0	1,385,475	1,385,475
Other Changes in Net Assets:			
Acquisitions/Dispositions of Fixed Assets	0	373,742	373,742
Depreciation	0	(349,539)	(349,539)
Increase (Decrease) in Property Held for Sale	0	0	0
Prior Period Adjustment	0	0	0
Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JANUARY 31, 2017	<u>\$ 2,531,510</u>	<u>\$ 1,469,920</u>	<u>\$ 4,001,430</u>

\* The accompanying notes are an integral part of the financial statements.

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended January 31, 2017

	<u>Head Start and Child Care</u>	<u>Community Services</u>	<u>Emergency Services</u>	<u>Housing</u>	<u>Transportation</u>
<u>EXPENSES</u>					
Personnel	\$ 1,163,496	\$ 65,173	\$ 15,754	\$ 22,788	\$ 1,075,778
Fringe Benefits	342,916	26,240	3,291	3,575	242,606
Professional Fees	54,428	1,052	0	600	21,588
Travel/Transportation	10,968	4,494	67	974	4,567
Training	23,772	537	0	6,302	1,114
Occupancy	68,358	2,023	0	0	14,641
Telephone	39,805	2,641	0	0	33,492
Repairs & Maintenance	235,335	2,234	0	1,398	94,140
Dues/Subscriptions	1,533	239	0	272	5,740
Postage	914	470	0	370	662
Printing/Copying	6,388	1,603	0	197	3,782
Supplies	163,567	5,454	259	28,012	20,200
Insurance	30,986	5,709	0	480	43,685
Equipment	0	0	1,653	0	540
Vehicle	9,862	0	0	14,908	612,295
Other Direct Costs	236,058	9,986	71,074	92,174	56,561
In-Kind Expenses	<u>566,283</u>	<u>1,424</u>	<u>183,118</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENSES</b>	<b>\$ <u>2,954,669</u></b>	<b>\$ <u>129,279</u></b>	<b>\$ <u>275,216</u></b>	<b>\$ <u>172,050</u></b>	<b>\$ <u>2,231,391</u></b>

\* The accompanying notes are an integral part of the financial statements.



INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended January 31, 2017

<u>EXPENSES</u>	<u>Retired Senior Volunteer Program</u>	<u>Sheltered Workshop</u>	<u>Management &amp; General</u>	<u>Total</u>
Personnel	\$ 22,279	\$ 977,587	\$ 284,417	\$ 3,627,272
Fringe Benefits	5,571	233,396	25,152	882,747
Professional Fees	700	16,375	69,036	163,779
Travel/Transportation	9,282	74,421	19,521	124,294
Training	0	3,782	4,213	39,720
Occupancy	106	6,414	0	91,542
Telephone	2,830	3,854	0	82,622
Repairs & Maintenance	67	1,550	49	334,773
Dues/Subscriptions	403	124	2,720	11,031
Postage	594	1,200	0	4,210
Printing/Copying	31	0	0	12,001
Supplies	816	7,549	7,355	233,212
Insurance	0	5,652	357	86,869
Equipment	0	1,322	0	3,515
Vehicle	0	8,463	0	645,528
Other Direct Costs	4,430	310,029	9,130	789,442
In-Kind Expenses	<u>23,958</u>	<u>0</u>	<u>0</u>	<u>774,783</u>
<b>TOTAL EXPENSES</b>	<b>\$ <u>71,067</u></b>	<b>\$ <u>1,651,718</u></b>	<b>\$ <u>421,950</u></b>	<b>\$ <u>7,907,340</u></b>

\* The accompanying notes are an integral part of the financial statements.

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

STATEMENT OF CASH FLOWS

For the Year Ended January 31, 2017

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase (Decrease) in Net Assets \$ 136,230

Adjustments to Reconcile Change in Net Assets to Net Cash

Provided by Operating Activities:

Capitalized Equipment	373,742
(Increase) Decrease in Grants Receivable	206,976
(Increase) Decrease in Accounts Receivables	(8,265)
(Increase) Decrease in Prepaid Expenses	11,306
Increase (Decrease) in Accounts Payable	29,200
Increase (Decrease) in Accrued Payroll	22,297
Increase (Decrease) in Other Payables	(6,503)
Increase (Decrease) in Returned to Grantor	0
Increase (Decrease) in Deferred Revenue	0

Net Cash Provided by Operating Activities

764,983

CASH FLOWS FROM INVESTING ACTIVITIES:

Sale of Investment Property	0
Acquisition of Fixed Assets	<u>(373,742)</u>

Net Cash Provided by Investing Activities

(373,742)

CASH FLOWS FROM FINANCING ACTIVITIES:

Net Cash Provided by Financing Activities	<u>0</u>
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Net Increase (Decrease) in Cash and Cash Equivalents

391,241

Cash and Cash Equivalents, January 31, 2016

1,923,856

CASH AND CASH EQUIVALENTS, JANUARY 31, 2017

\$ 2,315,097

\* The accompanying notes are an integral part of the financial statements.

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended January 31, 2017

NOTE 1: SUMMARY OF ACCOUNTING POLICIES

Organization – INCA Community Services, Inc. is a private non-profit corporation. The agency was originally established under the name of Indian Nations Community Action in 1966. It later was incorporated under the name of INCA in August 1975, to serve Atoka, Johnston, Marshall, and Murray Counties. The agency is the grantee of numerous federal and state programs. It operates and lends administrative support to a multi-program operation. Program services available are: Neighborhood Centers, Outreach and Referral Services, Food Banks, Clothing Banks, Head Start Program, Weatherization, Home Owner Occupied Rehabilitation, Retired Senior Volunteer Program, Homeless Assistance, Emergency Food and Shelter Program, Career Opportunities Workshop, Transportation, Free Income Tax Preparation, Asset Development, Housing Revitalization and Rx Oklahoma.

A summary of the significant accounting policies applied in the preparation of the accompanying basic financial statements for INCA Community Services, Inc. (INCA) for the year ended January 31, 2017 is as follows:

Basis of Accounting - The accrual basis of accounting is used by INCA Community Services, Inc. Under the accrual basis of accounting, grant and contract funds are recognized as revenue when expenses are incurred and a receivable represents that portion of the grant which INCA Community Services, Inc. has requested, but not received. Expenses are recorded when the liability is incurred. Other revenue (e.g. donations) is recognized when received or earned. Net asset balances represent the cumulative excess of revenue recognized over expenses incurred for each grant or program fund. These amounts may be subject to recall or re-obligation at the discretion of the granting agencies or may be carried over to the next program year.

Financial Statement Presentation - The organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the organization is required to present a statement of cash flows. The organization has no permanently restricted assets.

Cash and Cash Equivalents - Cash and cash equivalents consist of demand deposits maintained at financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). Deposits are carried at cost. Bank balances at year-end are categorized as follows to give an indication of the level of risk assumed by the organization. Cash in these financial statements consists of demand deposits.

Unreconciled

<u>Category</u>	<u>Bank Balances</u>
1) Insured or collateralized with securities held by the organization or by its agent in the organization's name.	\$ 250,000
2) Collateralized with securities held by the pledging financial institution's trust department.	2,276,244
3) Uncollateralized	<u>0</u>
TOTAL	<u>\$ 2,526,244</u>

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended January 31, 2017

NOTE 1: SUMMARY OF ACCOUNTING POLICIES, CONTINUED

Restrictions on Assets - Substantially all of the restrictions on assets at January 31, 2017 relate to funds restricted to meet specific programmatic goals established by various funding agencies. Upon satisfaction of the restrictions placed upon these funds (i.e., expenses or obligation of funds for allowable program-related costs), these funds are reclassified as unrestricted and the funds expended.

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

Grants and Accounts Receivable - Receivables are deemed by management to be fully collectible. As the receivables are expected to be collected at their stated amounts, no provision for bad debt expense or valuation allowances has been recorded.

Fixed Assets - Additions of fixed assets are recorded as expenses when purchased in accordance with contract agreements. They are, however, carried on the statement of financial position for informational purposes. A contra-account, "Investment in Fixed Assets," is maintained and reflects the net difference between the value of the fixed assets, related depreciation, and any liability held against the assets. Assets with a value of \$2,500 or more are capitalized. The cost of these assets is recorded in the fixed assets subsidiary detail records. The original cost is removed from the fixed assets subsidiary detail when assets are stolen, lost, or become useless and are retired. Donated assets are recorded at fair market value.

Depreciation of property and equipment is calculated on a straight-line basis over the estimated useful lives of the assets. The estimated useful lives used are as follows:

Buildings	25 years
Furniture and fixtures	5-10 years
Equipment	3-5 years
Vehicles	5 years

A summary of fixed assets and accumulated depreciation by program is presented as a separate schedule on page 49. Depreciation expense for the fiscal year totaled \$349,539.

Property Held for Sale - Property held for sale is carried at cost based on INCA's original cost in the property and the costs of any additions to ready the property for sale.

In-Kind Expenses - Certain grants require in-kind match. INCA utilizes the fair market value of office space, furniture and equipment, and donated services as in-kind expenses. In-kind matching funds are included in both revenue and expenses. The value of donated services included in in-kind for fiscal year ended January 31, 2017 totaled \$174,262.

Income Taxes and Uncertain Tax Positions

Income Tax Status - The Organization qualifies as an organization exempt from income taxes under Section 501(c)(3) of the *Internal Revenue Code* and is subject to a tax on income from any unrelated business, as defined by Section 509(a)(1) of the Code. The Organization currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded.

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended January 31, 2017

NOTE 1: SUMMARY OF ACCOUNTING POLICIES, CONTINUED

The Organization has adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examinations by taxing authorities. The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, results of operations, or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at January 31, 2017.

Federal and state income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, the Organization has no open examinations with the Internal Revenue Service or the Oklahoma Tax Commission.

NOTE 2: PROPERTY AND EQUIPMENT

Major components of property and equipment are as follows:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Book Value</u>
Land	\$ 45,000	\$ 0	\$ 45,000
Buildings and Improvements	1,170,379	868,033	302,346
Vehicles	2,280,100	1,628,028	652,072
Equipment and Other Furnishings	<u>1,847,487</u>	<u>1,437,227</u>	<u>410,260</u>
Total	<u>\$ 5,342,966</u>	<u>\$ 3,933,288</u>	<u>\$ 1,409,678</u>

NOTE 3: COMPENSATED ABSENCES

Employees earn annual leave at a rate of ten (10) hours per month for full-time employees up to a maximum accrual of 80 hours. The liability for such accrued leave as of January 31, 2017 was \$41,343. No accrual has been made to financial statements, as payments for annual leave are not allowable expenses unless fully funded until payment in accordance with grant agreements.

NOTE 4: ECONOMIC DEPENDENCY

INCA Community Services, Inc. receives a significant portion of its revenue from funds provided through federal and state grants. These amounts are all appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds received could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds INCA Community Services, Inc. will receive in the next fiscal year.

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended January 31, 2017

NOTE 5: CONTINGENT LIABILITIES

The organization participates in a number of federal and state assisted programs. These programs are audited in accordance with *Government Auditing Standards* and the *Single Audit Act Amendments of 1996*, if applicable, in accordance with the required levels of federal financial assistance. These programs are subject to audit by the grantors or their representatives. Such audits could lead to requests for reimbursement to the grantor agency for expenses disallowed under the terms of the grant.

NOTE 6: PENSION PLAN

The organization provides its employees the opportunity to participate in a 401(k) retirement plan. Employees can contribute a maximum of 15%. INCA will match 100% of the first 10%. For the fiscal year ended January 31, 2017, INCA contributed \$83,444 in matching contributions.

Total contributions made by employees during the year were \$86,978.

NOTE 7: RELATED PARTY TRANSACTION

The Board members of INCA also serve as members of INCA, L.L.C. During the fiscal year ended January 31, 2017, INCA received \$5,894 in reimbursements from INCA, L.L.C. There were no amounts due from or to INCA, L.L.C. as of January 31, 2017.

NOTE 8: SUBSEQUENT EVENTS

Date of Management Evaluation – Management of INCA Community Services, Inc. has evaluated subsequent events through June 28, 2017 which is the date the financial statements were available to be issued.

# *Saunders & Associates, PLLC*

## *Certified Public Accountants*

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### INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors  
INCA Community Services, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America 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 INCA Community Services, Inc. (a non-profit organization), which comprise the statement of financial position as of January 31, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 28, 2017.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered INCA Community Services, 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 INCA Community Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of INCA Community Services, Inc.'s internal control.

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

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

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether INCA Community Services, Inc.'s financial statements are free of 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 INCA Community Services, 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 INCA Community Services, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Saunders + Associates, PLLC*

SAUNDERS & ASSOCIATES, PLLC  
Certified Public Accountants  
Ada, Oklahoma

June 28, 2017



# *Saunders & Associates, PLLC*

## *Certified Public Accountants*

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### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors  
INCA Community Services, Inc.

#### **Report on Compliance for Each Major Program**

We have audited INCA Community Services, Inc.'s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of INCA Community Services, Inc.'s major federal programs for the year ended January 31, 2017. INCA Community Services, 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**

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

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of INCA Community Services, 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 of America; 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* (the *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 INCA Community Services, 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 of INCA Community Services, Inc.'s compliance.

#### **Opinion on Each Major Federal Program**

In our opinion, INCA Community Services, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended January 31, 2017.

## Report on Internal Control Over Compliance

Management of INCA Community Services, 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 INCA Community Services, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of INCA Community Services, 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 in internal control over compliance* 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.



SAUNDERS & ASSOCIATES, PLLC  
Certified Public Accountants  
Ada, Oklahoma

June 28, 2017

SUPPLEMENTAL INFORMATION

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended January 31, 2017

Federal Grantor/Pass-Through Grantor - Program Title	Pass Through Entity Identifying Number	Federal CFDA	Grant Period	Contract Number	Revenues	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>						
<u>Direct Programs:</u>						
Headstart		93.600	2/1/16-1/31/17	06CH7176-02-01	\$ 2,265,133	\$ 2,265,133
<u>Passed Through the Okla. Department of Commerce:</u>						
	N/A					
Community Services Block Grant		93.569	1/1/15-9/30/16	16260 CSBG 15	79,050	79,050
Community Services Block Grant		93.569	1/1/16-9/30/17	16612 CSBG 16	47,506	47,506
Community Services Block Grant		93.569	10/1/15-9/30/16	16450 CSBG 15	2,667	2,667
Community Services Block Grant		93.569	10/1/16-9/30/17	16777 CSBG 16	2,667	2,667
Low Income Home Energy Assistance		93.568	10/1/15-9/30/16	16548 DHS 15	66,783	66,783
Low Income Home Energy Assistance		93.568	10/1/16-9/30/17	16840 DHS 16	220	220
					<u>198,893</u>	<u>198,893</u>
<u>Passed Through Southern Oklahoma Development Association:</u>						
	N/A					
Special Programs for the Aging - Title III - Part B		93.044	7/1/15-6/30/16	FY 15/16	29,837	29,837
Title III - Part B		93.044	7/1/16-6/30/17	FY 16/17	20,844	27,501
					<u>50,681</u>	<u>57,338</u>
<u>Passed Through Oklahoma Association of Community Action Agencies:</u>						
	N/A					
Community Services Block Grant		93.569	1/1/16-6/30/16	2016 OADP/ODOC	7,921	7,921
					<u>7,921</u>	<u>7,921</u>
<u>Passed Through Little Dixie Community Action Agency, Inc.:</u>						
	N/A					
PPHF 2013 - Cooperative Agreement to Support Navigators in Federally-Facilitated and State Partnership Exchanges		93.332	9/2/16-9/2/17	16/17	10,660	10,660
		93.750	9/2/15-9/1/18	16/17	22,868	22,868
					<u>33,528</u>	<u>33,528</u>
<u>Passed Through Oklahoma Insurance Department:</u>						
	N/A					
Centers for Medicare and Medicaid Services Research, Demos & Evaluations		93.779	10/1/16-9/30/17	14AAOKMSHI	997	997
Research, Demos & Evaluations		93.779	9/30/15-9/29/16	14AAOKMSHI	5,452	5,452
					<u>6,449</u>	<u>6,449</u>
Total Department of Health and Human Services					<u>2,562,605</u>	<u>2,569,262</u>

\* See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended January 31, 2017

<u>Federal Grantor/Pass-Through Grantor - Program Title</u>	<u>Identifying Number</u>	<u>Federal CFDA</u>	<u>Grant Period</u>	<u>Contract Number</u>	<u>Revenues</u>	<u>Expenditures</u>
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>	N/A					
<u>Direct Programs:</u>						
Retired Senior Volunteer Program		94.002	4/1/15-3/31/16	13SRWOK001	13,277	10,360
Retired Senior Volunteer Program		94.002	4/1/16-3/31/17	16SRWOK001	14,053	22,672
Total Corporation for National and Community Service					<u>27,330</u>	<u>33,032</u>
 <u>U.S. DEPARTMENT OF AGRICULTURE Passed Through the Oklahoma Department of Education:</u>	N/A					
Child and Adult Care Food Program		10.558	10/1/15-9/30/16	DC-35-099	152,362	152,363
Child and Adult Care Food Program		10.558	10/1/16-9/30/17	DC-35-099	100,063	100,063
Total Department of Agriculture					<u>252,425</u>	<u>252,426</u>
 <u>U.S. DEPARTMENT OF ENERGY Passed Through the Oklahoma Department of Commerce:</u>	N/A					
Weatherization DOE		81.042	4/1/15-3/31/16	16507 DOE 15	37,800	37,800
Weatherization DOE		81.042	4/1/16-3/31/17	16507 DOE 16	40,668	40,370
Total Department of Energy					<u>78,468</u>	<u>78,170</u>
 <u>U.S. DEPARTMENT OF HOMELAND SECURITY Passed Through Emergency Food and Shelter Program National Board:</u>	N/A					
Emergency Food and Shelter Program		97.024	ends 11/30/15	Marshall Co. Phase 31	(1,400)	(1,400)
Emergency Food and Shelter Program		97.024	ends 11/30/15	Johnston Co. Phase 31	0	0
Emergency Food and Shelter Program		97.024	ends 11/30/15	Atoka Co. Phase 31	(2,348)	(2,348)
Emergency Food and Shelter Program		97.024	ends 11/30/15	Murray Co. Phase 31	(1,000)	(965)
Total Department of Homeland Security					<u>(4,748)</u>	<u>(4,713)</u>
 <u>U.S. DEPARTMENT OF TRANSPORTATION Passed Through the Oklahoma Department of Transportation:</u>	N/A					
Section 5311 Transportation		20.509	10/1/15-9/30/16	15/16	403,990	354,246
Section 5311 Transportation		20.509	10/1/16-9/30/17	16/17	214,042	329,587
Total Department of Transportation					<u>618,032</u>	<u>683,833</u>

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\* See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended January 31, 2017

<u>Federal Grantor/Pass-Through Grantor - Program Title</u>	<u>Identifying Number</u>	<u>Federal CFDA</u>	<u>Grant Period</u>	<u>Contract Number</u>	<u>Revenues</u>	<u>Expenditures</u>
<u>FEDERAL TRANSIT ADMINISTRATION</u>						
<u>Passed Through the Oklahoma Department of Human Services</u>						
Section 5310 Transit Assistance	N/A	20.513	FY 2016/2017	OK 16-0009 (GY39)	129,600	129,600
State of Good Repair Bus and Bus Facilities Program		20.525	FY 2016/2017	OK-18-0108	52,833	52,833
Total Transit Administration					<u>182,433</u>	<u>182,433</u>
 <u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>						
<u>Passed Through Oklahoma Department of Commerce:</u>						
Emergency Solutions Grant	N/A	14.231	10/1/14-3/31/16	16177 ESG 14	9,157	9,157
Emergency Solutions Grant		14.231	10/1/15-3/31/17	16539 ESG 15	91,511	91,511
Emergency Solutions Grant		14.231	10/1/16-3/31/18	16819 ESG 16	0	0
					<u>100,668</u>	<u>100,668</u>
 <u>Passed Through Oklahoma Housing Finance Agency:</u>						
CHDO Operating	N/A	14.239	9/5/16-9/30/19	16-1533	2,902	2,902
Total Department of Housing and Urban Development					<u>2,902</u>	<u>2,902</u>
<b>TOTAL FEDERAL AWARDS</b>					<b>\$ <u>3,820,115</u></b>	<b>\$ <u>3,898,013</u></b>

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\* See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year Ended January 31, 2017

<u>Oklahoma Department of Human Services</u>	<u>Grant Period</u>	<u>Contract Number</u>	<u>Revenues</u>	<u>Expenditures</u>
Sheltered Workshop Contract	7/1/15-6/30/16	14000316	\$ 14,823	\$ 6,066
Sheltered Workshop Contract	7/1/16-6/30/17	14000316	14,059	7,007
Retired Senior Volunteer Program-15/16	7/1/15-6/30/16	16000143	<u>8,299</u>	<u>8,299</u>
Total Department of Human Services			<u>37,181</u>	<u>21,372</u>
 <u>Oklahoma Department of Commerce</u>				
State Appropriated Funds for Community Action Agencies	7/1/16-6/30/17	16764 SAF/CAA-HS 17	11,051	11,051
State Appropriated Funds for Community Action Agencies	7/1/15-6/30/16	16449 SAF/CAA-HS 16	22,633	22,633
State Appropriated Funds for Community Action Agencies	7/1/16-6/30/17	16770 SAF/CAA 17	3,889	3,889
State Appropriated Funds for Community Action Agencies	7/1/15-6/30/16	16340 SAF/CAA 16	3,282	3,282
<u>Passed Through KIBOIS Community Action</u>				
 <u>Foundation, Inc.</u>				
Rx for Oklahoma	7/1/15-6/30/16	FY 2016	3,942	3,942
Rx for Oklahoma	7/1/16-6/30/17	FY 2017	<u>(33)</u>	<u>163</u>
Total Department of Commerce			<u>44,764</u>	<u>44,960</u>
 <u>Oklahoma Department of Transportation</u>				
Public Transit Revolving Fund	7/1/16-6/30/17	STPTRF-9025(341)	57,273	67,959
Public Transit Revolving Fund	7/1/15-6/30/16	STPTRF-9025(316)	<u>96,192</u>	<u>85,245</u>
Total Department of Transportation			<u>153,465</u>	<u>153,204</u>
TOTAL STATE AWARDS			<u>\$ 235,410</u>	<u>\$ 219,536</u>

\* See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended January 31, 2017

NOTE 1: BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards include the federal and state grant activity of INCA Community Services, Inc., under programs of the federal and state government for the year ended January 31, 2017. The information in the schedule of expenditures of federal awards is presented in accordance with the requirement of the Title 2 US Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedules present only a selected portion of the operations of INCA Community Services, Inc., they are not intended to and do not present the financial position, changes in net assets or cash flows.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedules 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: CONTINGENT LIABILITIES

INCA Community Services, Inc. participates in a number of federal and state assisted programs. These programs are audited in accordance with *Government Auditing Standards* and the *Single Audit Act amendments of 1996*, if applicable, in accordance with the required levels of Federal Financial assistance. Audits of prior years have not resulted in any significant disallowed costs. Additionally, the grant programs are subject to audits by the grantors or their representatives, the purpose of which is to insure compliance with conditions precedent to the granting of the funds. Such audits could lead to requests for reimbursement to the grantor agency for expenses disallowed under the terms of the grant.

NOTE 4: RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedule may not agree with the amounts reported in the related Federal financial reports filed with the grantor agencies because of accruals made in the schedule which will be included in future reports with agencies.

NOTE 5: SUBRECIPIENTS

INCA Community Services, Inc. has no subrecipients.

NOTE 6: INDIRECT COST RATES

INCA Community Services, Inc. has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.



INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION  
(Non-GAAP Presentation)

January 31, 2017

	General Fund 100	Headstart 200	CACFP 210	Public School Consolidation 220
<u>ASSETS</u>				
Cash	\$ 2,315,097	\$ 0	\$ 0	\$ 0
Grants Receivable	0	213,634	26,704	0
Accounts Receivable	0	0	0	61,189
Due From (To) Other Funds	(1,509,439)	(227,247)	(26,958)	122
Prepaid Expenses	637	0	0	0
Property Held for Sale	0	0	0	0
Fixed Assets	0	0	0	0
Accumulated Depreciation	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>\$ 806,295</u>	<u>\$ (13,613)</u>	<u>\$ (254)</u>	<u>\$ 61,311</u>
<u>LIABILITIES AND NET ASSETS</u>				
Liabilities:				
Accounts Payable	\$ 113,410	\$ 0	\$ 0	\$ 0
Accrued Payroll	120,422	0	0	0
Other Payables	100,245	(9,993)	(199)	0
Due to Grantor	0	0	0	0
Deferred Revenue	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>334,077</u>	<u>(9,993)</u>	<u>(199)</u>	<u>0</u>
Net Assets:				
Net Assets-Programmatic	472,218	(3,620)	(55)	61,311
Investment in Fixed Assets	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets	<u>472,218</u>	<u>(3,620)</u>	<u>(55)</u>	<u>61,311</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 806,295</u>	<u>\$ (13,613)</u>	<u>\$ (254)</u>	<u>\$ 61,311</u>

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION  
(Non-GAAP Presentation)

January 31, 2017

	CSBG 2016 300	CSBG 2015 303	CSBG Captain 316	State Appropriated Funds 340
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 0	\$ 0
Grants Receivable	7,024	0	1,333	855
Accounts Receivable	0	0	0	0
Due From (To) Other Funds	(7,024)	0	(1,333)	(855)
Prepaid Expenses	0	0	0	0
Property Held for Sale	0	0	0	0
Fixed Assets	0	0	0	0
Accumulated Depreciation	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
<u>LIABILITIES AND NET ASSETS</u>				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Payroll	0	0	0	0
Other Payables	0	0	0	0
Due to Grantor	0	0	0	0
Deferred Revenue	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets:				
Net Assets-Programmatic	0	0	0	0
Investment in Fixed Assets	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION  
(Non-GAAP Presentation)

January 31, 2017

	State Appropriated Funds Head Start 341	Weather- ization DOE 350	Weather- ization DHS 355	Transit Section 5311 400
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 0	\$ 0
Grants Receivable	3,933	10,278	220	108,963
Accounts Receivable	0	0	0	0
Due From (To) Other Funds	(3,933)	(10,044)	(259)	(195,885)
Prepaid Expenses	0	0	0	0
Property Held for Sale	0	0	0	0
Fixed Assets	0	0	0	0
Accumulated Depreciation	0	0	0	0
	<u>0</u>	<u>234</u>	<u>(39)</u>	<u>(86,922)</u>
TOTAL ASSETS	\$ <u>0</u>	\$ <u>234</u>	\$ <u>(39)</u>	\$ <u>(86,922)</u>
<u>LIABILITIES AND NET ASSETS</u>				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Payroll	0	0	0	0
Other Payables	0	(65)	(39)	0
Due to Grantor	0	0	0	0
Deferred Revenue	0	0	0	0
	<u>0</u>	<u>(65)</u>	<u>(39)</u>	<u>0</u>
Total Liabilities	0	(65)	(39)	0
Net Assets:				
Net Assets-Programmatic	0	299	0	(86,922)
Investment in Fixed Assets	0	0	0	0
	<u>0</u>	<u>299</u>	<u>0</u>	<u>(86,922)</u>
Total Net Assets	0	299	0	(86,922)
TOTAL LIABILITIES AND NET ASSETS	\$ <u>0</u>	\$ <u>234</u>	\$ <u>(39)</u>	\$ <u>(86,922)</u>

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION  
(Non-GAAP Presentation)

January 31, 2017

	JAMM Revolving 401	5309 Capital Funds 402	Road to Work 410	Sooner Ride 420
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 0	\$ 0
Grants Receivable	0	0	0	0
Accounts Receivable	0	0	0	30,513
Due From (To) Other Funds	103,507	976	(4,114)	500,226
Prepaid Expenses	0	0	0	0
Property Held for Sale	0	0	0	0
Fixed Assets	0	0	0	0
Accumulated Depreciation	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>103,507</u>	\$ <u>976</u>	\$ <u>(4,114)</u>	\$ <u>530,739</u>
<u>LIABILITIES AND NET ASSETS</u>				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Payroll	0	0	0	0
Other Payables	0	0	(4,114)	20
Due to Grantor	0	0	0	0
Deferred Revenue	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	0	0	(4,114)	20
Net Assets:				
Net Assets-Programmatic	103,507	976	0	530,719
Investment in Fixed Assets	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Net Assets	103,507	976	0	530,719
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>103,507</u>	\$ <u>976</u>	\$ <u>(4,114)</u>	\$ <u>530,739</u>

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION  
(Non-GAAP Presentation)

January 31, 2017

	<u>SODA</u> <u>433</u>	<u>Transit</u> <u>Monies</u> <u>440</u>	<u>RSVP</u> <u>Federal</u> <u>500</u>	<u>RSVP</u> <u>State</u> <u>505</u>
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 0	\$ 0
Grants Receivable	0	0	0	0
Accounts Receivable	0	32,626	0	0
Due From (To) Other Funds	(6,634)	1,322,741	(8,660)	(32)
Prepaid Expenses	0	0	0	0
Property Held for Sale	0	0	0	0
Fixed Assets	0	0	0	0
Accumulated Depreciation	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ <u>(6,634)</u></b>	<b>\$ <u>1,355,367</u></b>	<b>\$ <u>(8,660)</u></b>	<b>\$ <u>(32)</u></b>
<u>LIABILITIES AND NET ASSETS</u>				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Payroll	0	0	0	0
Other Payables	0	0	(41)	(32)
Due to Grantor	0	0	0	0
Deferred Revenue	0	0	0	0
<b>Total Liabilities</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>(41)</u></b>	<b><u>(32)</u></b>
Net Assets:				
Net Assets-Programmatic	(6,634)	1,355,367	(8,619)	0
Investment in Fixed Assets	0	0	0	0
<b>Total Net Assets</b>	<b><u>(6,634)</u></b>	<b><u>1,355,367</u></b>	<b><u>(8,619)</u></b>	<b><u>0</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ <u>(6,634)</u></b>	<b>\$ <u>1,355,367</u></b>	<b>\$ <u>(8,660)</u></b>	<b>\$ <u>(32)</u></b>

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION  
(Non-GAAP Presentation)

January 31, 2017

	RSVP Local 506	RSVP United Way 507	EFSP 520	Work Shop 530
	<u>506</u>	<u>507</u>	<u>520</u>	<u>530</u>
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 0	\$ 0
Grants Receivable	0	0	0	0
Accounts Receivable	0	0	0	76,148
Due From (To) Other Funds	2,040	6,196	0	85,702
Prepaid Expenses	0	0	0	0
Property Held for Sale	0	0	0	0
Fixed Assets	0	0	0	0
Accumulated Depreciation	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	\$ <u>2,040</u>	\$ <u>6,196</u>	\$ <u>0</u>	\$ <u>161,850</u>
<u>LIABILITIES AND NET ASSETS</u>				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Payroll	0	0	0	0
Other Payables	0	0	0	(3,165)
Due to Grantor	0	0	0	0
Deferred Revenue	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,165)</u>
Net Assets:				
Net Assets-Programmatic	2,040	6,196	0	165,015
Investment in Fixed Assets	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets	<u>2,040</u>	<u>6,196</u>	<u>0</u>	<u>165,015</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>2,040</u>	\$ <u>6,196</u>	\$ <u>0</u>	\$ <u>161,850</u>

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION  
(Non-GAAP Presentation)

January 31, 2017

	Plant Fund 535	Rx Drug Assistance Program 537	Okla Housing Finance Agency CHDO 541	Okla Asset Development Program 542
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 0	\$ 0
Grants Receivable	0	1,075	240	0
Accounts Receivable	0	0	0	0
Due From (To) Other Funds	0	(1,075)	(240)	0
Prepaid Expenses	0	0	0	0
Property Held for Sale	0	0	0	0
Fixed Assets	5,342,966	0	0	0
Accumulated Depreciation	<u>(3,933,288)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>1,409,678</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>
<u>LIABILITIES AND NET ASSETS</u>				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Payroll	0	0	0	0
Other Payables	0	0	0	0
Due to Grantor	0	0	0	0
Deferred Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Liabilities</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
Net Assets:				
Net Assets-Programmatic	0	0	0	0
Investment in Fixed Assets	<u>1,409,678</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Net Assets</b>	<b><u>1,409,678</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ <u>1,409,678</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>0</u></b>

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION  
(Non-GAAP Presentation)

January 31, 2017

	<u>ESG</u> <u>543</u>	<u>HOUSING</u> <u>544</u>	<u>Navigator</u> <u>564</u>	<u>MIPPA</u> <u>565</u>
<u>ASSETS</u>				
Cash	\$ 0	\$ 0	\$ 0	\$ 0
Grants Receivable	0	0	4,600	987
Accounts Receivable	0	0	0	0
Due From (To) Other Funds	0	(45)	(4,601)	(987)
Prepaid Expenses	0	0	0	0
Property Held for Sale	0	0	0	0
Fixed Assets	0	0	0	0
Accumulated Depreciation	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	\$ <u>0</u>	\$ <u>(45)</u>	\$ <u>(1)</u>	\$ <u>0</u>
<u>LIABILITIES AND NET ASSETS</u>				
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Payroll	0	0	0	0
Other Payables	0	0	0	0
Due to Grantor	0	0	0	0
Deferred Revenue	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets:				
Net Assets-Programmatic	0	(45)	(1)	0
Investment in Fixed Assets	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Assets	<u>0</u>	<u>(45)</u>	<u>(1)</u>	<u>0</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>0</u>	\$ <u>(45)</u>	\$ <u>(1)</u>	\$ <u>0</u>



INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF FINANCIAL POSITION  
(Non-GAAP Presentation)

January 31, 2017

	ESG 15 567	Total
<u>ASSETS</u>		
Cash	\$ 0	\$ 2,315,097
Grants Receivable	12,145	391,991
Accounts Receivable	0	200,476
Due From (To) Other Funds	(12,145)	(0)
Prepaid Expenses	0	637
Property Held for Sale	0	0
Fixed Assets	0	5,342,966
Accumulated Depreciation	0	(3,933,288)
TOTAL ASSETS	\$ 0	\$ 4,317,879
<u>LIABILITIES AND NET ASSETS</u>		
Liabilities:		
Accounts Payable	\$ 0	\$ 113,410
Accrued Payroll	0	120,422
Other Payables	0	82,617
Due to Grantor	0	0
Deferred Revenue	0	0
Total Liabilities	0	316,449
Net Assets:		
Net Assets-Programmatic	0	2,591,752
Investment in Fixed Assets	0	1,409,678
Total Net Assets	0	4,001,430
TOTAL LIABILITIES AND NET ASSETS	\$ 0	\$ 4,317,879

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF ACTIVITIES  
(Non-GAAP Presentation)

For the Year Ended January 31, 2017

	General Fund 100	Headstart 200	CACFP 210	Public School Consolidation 220
<u>REVENUES AND GAINS</u>				
Grant Revenue	\$ 0	\$ 2,265,133	\$ 252,425	\$ 0
Program Income	9,349	0	0	108,563
Contributions	0	0	0	0
Interest	39	0	0	0
Gain on Disposition of PP&E	0	0	0	0
In-Kind Contributions	0	566,283	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues and Gains	9,388	2,831,416	252,425	108,563
<u>EXPENSES</u>				
<u>Administration:</u>				
Personnel	0	159,794	0	0
Fringe	0	53,612	0	0
Professional Fees	0	29,576	0	0
Travel/Transportation	0	7,064	0	0
Training	0	0	0	0
Occupancy	0	0	0	0
Telephone	0	0	0	0
Repairs & Maintenance	0	0	0	0
Subscriptions/Advertising	0	14	0	0
Postage	0	0	0	0
Printing/Copying	0	0	0	0
Supplies	0	5,099	0	0
Insurance	0	0	0	0
Equipment	0	0	0	0
Vehicle	0	0	0	0
Other Direct Costs	0	0	1,144	0
Total Administration Expenses	<hr/>	<hr/>	<hr/>	<hr/>
	0	255,159	1,144	0
<u>Program Services:</u>				
Personnel	0	1,039,861	94,056	533
Fringe	(73,507)	308,078	30,745	75
Professional Fees	0	50,621	0	3,807
Travel/Transportation	0	10,968	0	0
Training	0	23,772	0	0
Occupancy	0	68,358	0	0
Telephone	0	39,805	0	0
Repairs & Maintenance	49	151,763	0	83,572
Subscriptions/Advertising	0	1,533	0	0
Postage	0	914	0	0
Printing/Copying	0	6,388	0	0
Supplies	2,039	156,801	1,128	5,638

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF ACTIVITIES  
(Non-GAAP Presentation)

For the Year Ended January 31, 2017

	General Fund 100	Headstart 200	CACFP 210	Public School Consolidation 220
<u>EXPENSES, Continued</u>				
Insurance	357	30,986	0	0
Equipment/Property	0	0	0	0
Vehicle	0	9,862	0	0
Other Direct Costs	7,986	110,264	125,352	442
In-Kind Expenses	0	566,283	0	0
	<u>(63,076)</u>	<u>2,576,257</u>	<u>251,281</u>	<u>94,067</u>
Total Program Services Expenses				
	<u>(63,076)</u>	<u>2,831,416</u>	<u>252,425</u>	<u>94,067</u>
Excess (Deficiency) of Revenue and Gains Over Expenses	72,464	0	0	14,496
Net Assets, January 31, 2016:				
Programmatic	399,754	(3,620)	(55)	46,815
Investment in Fixed Assets	0	0	0	0
Other Changes in Net Assets:				
Acquisitions/Dispositions of Fixed Assets	0	0	0	0
Depreciation	0	0	0	0
Increase (Decrease) in Property Held for Sale	0	0	0	0
Prior Period Adjustment	0	0	0	0
Interfund Transfers	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JANUARY 31, 2017	<u>\$ 472,218</u>	<u>\$ (3,620)</u>	<u>\$ (55)</u>	<u>\$ 61,311</u>

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF ACTIVITIES  
(Non-GAAP Presentation)

For the Year Ended January 31, 2017

	CSBG 300	CSBG 2015 303	CSBG Captain 316	State Appropriated Funds 340
<u>REVENUES AND GAINS</u>				
Grant Revenue	\$ 47,506	\$ 79,050	\$ 5,333	\$ 7,171
Program Income	0	0	0	0
Contributions	0	0	0	0
Interest	0	0	0	0
Gain on Disposition of PP&E	0	0	0	0
In-Kind Contributions	0	0	0	1,424
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues and Gains	47,506	79,050	5,333	8,595
<u>EXPENSES</u>				
<u>Administration:</u>				
Personnel	11,781	23,818	0	0
Fringe	3,727	10,377	0	0
Professional Fees	1,160	4,880	0	0
Travel/Transportation	6,741	3,409	0	0
Training	0	0	0	0
Occupancy	0	0	0	0
Telephone	0	0	0	0
Repairs & Maintenance	0	0	0	0
Subscriptions/Advertising	0	0	0	0
Postage	0	0	0	0
Printing/Copying	0	0	0	0
Supplies	217	0	0	0
Insurance	0	0	0	0
Equipment	0	0	0	0
Vehicle	0	0	0	0
Other Direct Costs	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Administration Expenses	23,626	42,484	0	0
<u>Program Services:</u>				
Personnel	10,403	13,442	0	4,810
Fringe	3,962	6,062	0	2,361
Professional Fees	1,052	0	0	0
Travel/Transportation	2,983	1,090	0	0
Training	0	104	0	0
Occupancy	679	1,344	0	0
Telephone	989	1,652	0	0
Repairs & Maintenance	710	1,524	0	0
Subscriptions/Advertising	136	103	0	0
Postage	150	30	0	0
Printing/Copying	526	1,077	0	0
Supplies	859	2,332	0	0

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF ACTIVITIES  
(Non-GAAP Presentation)

For the Year Ended January 31, 2017

	CSBG 300	CSBG 2015 303	CSBG Captain 316	State Appropriated Funds 340
<u>EXPENSES, Continued</u>				
Insurance	288	5,421	0	0
Equipment/Property	0	0	0	0
Vehicle	0	0	0	0
Other Direct Costs	1,143	2,385	5,333	0
In-Kind Expenses	0	0	0	1,424
	<u>23,880</u>	<u>36,566</u>	<u>5,333</u>	<u>8,595</u>
Total Program Services Expenses				
	<u>23,880</u>	<u>36,566</u>	<u>5,333</u>	<u>8,595</u>
Total Expenses	<u>47,506</u>	<u>79,050</u>	<u>5,333</u>	<u>8,595</u>
Excess (Deficiency) of Revenue and Gains Over Expenses	0	0	0	0
Net Assets, January 31, 2016:				
Programmatic	0	0	0	0
Investment in Fixed Assets	0	0	0	0
Other Changes in Net Assets:				
Acquisitions/Dispositions of Fixed Assets	0	0	0	0
Depreciation	0	0	0	0
Increase (Decrease) in Property Held for Sale	0	0	0	0
Prior Period Adjustment	0	0	0	0
Interfund Transfers	0	0	0	0
NET ASSETS, JANUARY 31, 2017	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF ACTIVITIES  
(Non-GAAP Presentation)

For the Year Ended January 31, 2017

	State Appropriated Funds Headstart 341	Weather- ization DOE 350	Weather- ization DHS 355	Transit Sec. 5311 400
<u>REVENUES AND GAINS</u>				
Grant Revenue	\$ 33,685	\$ 78,468	\$ 67,003	\$ 618,032
Program Income	0	0	0	685,412
Contributions	0	0	0	0
Interest	0	0	0	0
Gain on Disposition of PP&E	0	0	0	0
In-Kind Contributions	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues and Gains	33,685	78,468	67,003	1,303,444
<u>EXPENSES</u>				
<u>Administration:</u>				
Personnel	608	4,757	3,852	76,814
Fringe	13	1,665	1,141	27,259
Professional Fees	0	0	0	33,420
Travel/Transportation	0	0	0	2,307
Training	0	0	0	4,213
Occupancy	0	0	0	0
Telephone	0	0	0	0
Repairs & Maintenance	0	0	0	0
Subscriptions/Advertising	0	116	218	2,372
Postage	0	0	0	0
Printing/Copying	0	0	0	0
Supplies	0	0	0	0
Insurance	0	0	0	0
Equipment	0	0	0	0
Vehicle	0	0	0	0
Other Direct Costs	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Administration Expenses	621	6,538	5,211	146,385
<u>Program Services:</u>				
Personnel	29,046	10,862	6,428	690,545
Fringe	4,018	1,661	818	153,397
Professional Fees	0	110	188	448
Travel/Transportation	0	0	0	1,061
Training	0	7,049	0	0
Occupancy	0	0	0	9,861
Telephone	0	0	0	20,346
Repairs & Maintenance	0	0	0	20,855
Subscriptions/Advertising	0	0	0	117
Postage	0	0	0	514
Printing/Copying	0	0	0	3,782
Supplies	0	11,039	16,518	8,973

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF ACTIVITIES  
(Non-GAAP Presentation)

For the Year Ended January 31, 2017

	State Appropriated Funds Headstart 341	Weather- ization DOE 350	Weather- ization DHS 355	Transit Sec. 5311 400
<u>EXPENSES, Continued</u>				
Insurance	0	0	0	8,511
Equipment/Property	0	0	0	0
Vehicle	0	8,368	5,680	245,443
Other Direct Costs	0	32,542	32,160	0
In-Kind Expenses	0	0	0	0
	<u>33,064</u>	<u>71,631</u>	<u>61,792</u>	<u>1,163,853</u>
Total Program Services Expenses				
	<u>33,064</u>	<u>71,631</u>	<u>61,792</u>	<u>1,163,853</u>
Total Expenses	<u>33,685</u>	<u>78,169</u>	<u>67,003</u>	<u>1,310,238</u>
Excess (Deficiency) of Revenue and Gains Over Expenses	0	299	0	(6,794)
Net Assets, January 31, 2016:				
Programmatic	0	0	0	(80,128)
Investment in Fixed Assets	0	0	0	0
Other Changes in Net Assets:				
Acquisitions/Dispositions of Fixed Assets	0	0	0	0
Depreciation	0	0	0	0
Increase (Decrease) in Property Held for Sale	0	0	0	0
Prior Period Adjustment	0	0	0	0
Interfund Transfers	0	0	0	0
NET ASSETS, JANUARY 31, 2017	<u>\$ 0</u>	<u>\$ 299</u>	<u>\$ 0</u>	<u>\$ (86,922)</u>

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF ACTIVITIES  
(Non-GAAP Presentation)

For the Year Ended January 31, 2017

	JAMM Revolving 401	5309 Capital Funds 402	Road to Work 410	Sooner Ride 420
	<u>401</u>	<u>402</u>	<u>410</u>	<u>420</u>
<u>REVENUES AND GAINS</u>				
Grant Revenue	\$ 153,465	\$ 52,833	\$ 0	\$ 129,600
Program Income	0	0	0	555,729
Contributions	0	0	0	0
Interest	0	0	0	0
Gain on Disposition of PP&E	0	0	0	0
In-Kind Contributions	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues and Gains	<u>153,465</u>	<u>52,833</u>	<u>0</u>	<u>685,329</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Personnel	0	0	0	0
Fringe	0	0	0	0
Professional Fees	0	0	0	0
Travel/Transportation	0	0	0	0
Training	0	0	0	0
Occupancy	0	0	0	0
Telephone	0	0	0	0
Repairs & Maintenance	0	0	0	0
Subscriptions/Advertising	0	0	0	0
Postage	0	0	0	0
Printing/Copying	0	0	0	0
Supplies	0	0	0	0
Insurance	0	0	0	0
Equipment	0	0	0	0
Vehicle	0	0	0	0
Other Direct Costs	0	0	0	0
Total Administration Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Program Services:</u>				
Personnel	84,131	0	134,261	94,591
Fringe	26,258	0	24,994	22,934
Professional Fees	1,826	0	0	870
Travel/Transportation	726	0	1,242	0
Training	0	0	0	876
Occupancy	1,745	0	1,088	1,122
Telephone	2,982	0	2,642	2,883
Repairs & Maintenance	1,777	0	4,577	4,202
Subscriptions/Advertising	0	0	4,862	618
Postage	0	0	0	73
Printing/Copying	0	0	0	0
Supplies	2,845	0	1,725	2,503



INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF ACTIVITIES  
(Non-GAAP Presentation)

For the Year Ended January 31, 2017

	JAMM Revolving 401	5309 Capital Funds 402	Road to Work 410	Sooner Ride 420
<u>EXPENSES, Continued</u>				
Insurance	0	0	34,376	534
Equipment/Property	0	0	0	0
Vehicle	29,978	52,833	25,872	218,899
Other Direct Costs	936	0	1,194	2,354
In-Kind Expenses	0	0	0	0
	<u>153,204</u>	<u>52,833</u>	<u>236,833</u>	<u>352,459</u>
Total Program Services Expenses				
	<u>153,204</u>	<u>52,833</u>	<u>236,833</u>	<u>352,459</u>
Excess (Deficiency) of Revenue and Gains Over Expenses	261	0	(236,833)	332,870
Net Assets, January 31, 2016:				
Programmatic	103,246	976	236,833	197,849
Investment in Fixed Assets	0	0	0	0
Other Changes in Net Assets:				
Acquisitions/Dispositions of Fixed Assets	0	0	0	0
Depreciation	0	0	0	0
Increase (Decrease) in Property Held for Sale	0	0	0	0
Prior Period Adjustment	0	0	0	0
Interfund Transfers	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JANUARY 31, 2017	\$ <u>103,507</u>	\$ <u>976</u>	\$ <u>0</u>	\$ <u>530,719</u>

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF ACTIVITIES  
(Non-GAAP Presentation)

For the Year Ended January 31, 2017

	<u>SODA</u> <u>433</u>	<u>Transit</u> <u>Monies</u> <u>440</u>	<u>RSVP</u> <u>Federal</u> <u>500</u>	<u>RSVP</u> <u>State</u> <u>505</u>
<u>REVENUES AND GAINS</u>				
Grant Revenue	\$ 50,680	\$ 0	\$ 27,330	\$ 8,299
Program Income	0	122,872	0	0
Contributions	0	0	0	0
Interest	0	190	0	0
Gain on Disposition of PP&E	0	0	0	0
In-Kind Contributions	0	0	23,958	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues and Gains	50,680	123,062	51,288	8,299
<u>EXPENSES</u>				
<u>Administration:</u>				
Personnel	0	0	0	0
Fringe	0	0	0	0
Professional Fees	0	0	0	0
Travel/Transportation	0	0	0	0
Training	0	0	0	0
Occupancy	0	0	0	0
Telephone	0	0	0	0
Repairs & Maintenance	0	0	0	0
Subscriptions/Advertising	0	0	0	0
Postage	0	0	0	0
Printing/Copying	0	0	0	0
Supplies	0	0	0	0
Insurance	0	0	0	0
Equipment	0	0	0	0
Vehicle	0	0	0	0
Other Direct Costs	0	0	0	0
Total Administration Expenses	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	0	0
<u>Program Services:</u>				
Personnel	4,818	67,432	20,831	1,421
Fringe	734	14,289	4,926	642
Professional Fees	500	17,944	0	200
Travel/Transportation	0	1,538	3,999	579
Training	0	238	0	0
Occupancy	0	825	83	23
Telephone	0	4,639	2,097	733
Repairs & Maintenance	0	62,729	0	0
Subscriptions/Advertising	0	143	0	0
Postage	27	48	117	477
Printing/Copying	0	0	0	0
Supplies	0	4,154	0	696

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF ACTIVITIES  
(Non-GAAP Presentation)

For the Year Ended January 31, 2017

	<u>SODA</u> <u>433</u>	<u>Transit</u> <u>Monies</u> <u>440</u>	<u>RSVP</u> <u>Federal</u> <u>500</u>	<u>RSVP</u> <u>State</u> <u>505</u>
<u>EXPENSES, Continued</u>				
Insurance	0	264	0	0
Equipment/Property	540	0	0	0
Vehicle	0	39,270	0	0
Other Direct Costs	50,718	1,359	980	3,528
In-Kind Expenses	0	0	23,958	0
	<u>57,337</u>	<u>214,872</u>	<u>56,991</u>	<u>8,299</u>
Total Program Services Expenses				
	<u>57,337</u>	<u>214,872</u>	<u>56,991</u>	<u>8,299</u>
Excess (Deficiency) of Revenue and Gains Over Expenses	(6,657)	(91,810)	(5,703)	0
Net Assets, January 31, 2016:				
Programmatic	23	1,447,177	(2,916)	0
Investment in Fixed Assets	0	0	0	0
Other Changes in Net Assets:				
Acquisitions/Dispositions of Fixed Assets	0	0	0	0
Depreciation	0	0	0	0
Increase (Decrease) in Property Held for Sale	0	0	0	0
Prior Period Adjustment	0	0	0	0
Interfund Transfers	0	0	0	0
NET ASSETS, JANUARY 31, 2017	<u>\$ (6,634)</u>	<u>\$ 1,355,367</u>	<u>\$ (8,619)</u>	<u>\$ 0</u>

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF ACTIVITIES  
(Non-GAAP Presentation)

For the Year Ended January 31, 2017

	RSVP Local 506	RSVP United Way 507	EFSP 520	Workshop 530	Plant Fund 535
<u>REVENUES AND GAINS</u>					
Grant Revenue	\$ 0	\$ 0	\$ (4,748)	\$ 28,882	\$ 0
Program Income	2,575	8,521	0	1,699,601	0
Contributions	0	0	0	0	0
Interest	0	0	0	0	0
Gain on Disposition of PP&E	0	0	0	0	0
In-Kind Contributions	0	0	0	0	0
	<u>2,575</u>	<u>8,521</u>	<u>(4,748)</u>	<u>1,728,483</u>	<u>0</u>
<u>EXPENSES</u>					
<u>Administration:</u>					
Personnel	0	0	0	0	0
Fringe	0	0	0	0	0
Professional Fees	0	0	0	0	0
Travel/Transportation	0	0	0	0	0
Training	0	0	0	0	0
Occupancy	0	0	0	0	0
Telephone	0	0	0	0	0
Repairs & Maintenance	0	0	0	0	0
Subscriptions/Advertising	0	0	0	0	0
Postage	0	0	0	0	0
Printing/Copying	0	0	0	0	0
Supplies	0	0	0	0	0
Insurance	0	0	0	0	0
Equipment	0	0	0	0	0
Vehicle	0	0	0	0	0
Other Direct Costs	0	0	0	0	0
Total Administration Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Program Services:</u>					
Personnel	27	0	0	977,587	0
Fringe	3	0	0	233,396	0
Professional Fees	500	0	0	16,375	0
Travel/Transportation	0	4,704	0	74,421	0
Training	0	0	0	3,782	0
Occupancy	0	0	0	6,414	0
Telephone	0	0	0	3,854	0
Repairs & Maintenance	67	0	0	1,550	0
Subscriptions/Advertising	403	0	0	124	0
Postage	0	0	0	1,200	0
Printing/Copying	20	11	0	0	0
Supplies	120	0	0	7,549	0

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF ACTIVITIES  
(Non-GAAP Presentation)

For the Year Ended January 31, 2017

	RSVP Local 506	RSVP United Way 507	EFSP 520	Workshop 530	Plant Fund 535
<u>EXPENSES, Continued</u>					
Insurance	0	0	0	5,652	0
Equipment/Property	0	0	0	1,322	0
Vehicle	0	0	0	8,463	0
Other Direct Costs	(78)	0	(4,713)	310,029	0
In-Kind Expenses	0	0	0	0	0
	<u>1,062</u>	<u>4,715</u>	<u>(4,713)</u>	<u>1,651,718</u>	<u>0</u>
Total Program Services Expenses					
	<u>1,062</u>	<u>4,715</u>	<u>(4,713)</u>	<u>1,651,718</u>	<u>0</u>
Total Expenses					
Excess (Deficiency) of Revenue and Gains Over Expenses	1,513	3,806	(35)	76,765	0
Net Assets, January 31, 2016:					
Programmatic	527	2,390	35	88,250	0
Investment in Fixed Assets	0	0	0	0	1,385,475
Other Changes in Net Assets:					
Acquisitions/Dispositions of Fixed Assets	0	0	0	0	373,742
Depreciation	0	0	0	0	(349,539)
Increase (Decrease) in Property Held for Sale	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
NET ASSETS, JANUARY 31, 2017	<u>\$ 2,040</u>	<u>\$ 6,196</u>	<u>\$ 0</u>	<u>\$ 165,015</u>	<u>\$ 1,409,678</u>

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF ACTIVITIES  
(Non-GAAP Presentation)

For the Year Ended January 31, 2017

	Rx Drug Assistance Program <u>537</u>	CHDO <u>541</u>	OADP <u>542</u>	ESG-Atoka <u>543</u>	Housing <u>544</u>
<u>REVENUES AND GAINS</u>					
Grant Revenue	\$ 3,909	\$ 2,902	\$ 7,921	\$ 9,157	\$ 0
Program Income	0	0	0	0	20,411
Contributions	0	0	0	0	0
Interest	0	0	0	0	0
Gain on Disposition of PP&E	0	0	0	0	0
In-Kind Contributions	0	0	0	9,318	0
	<u>3,909</u>	<u>2,902</u>	<u>7,921</u>	<u>18,475</u>	<u>20,411</u>
<u>EXPENSES</u>					
<u>Administration:</u>					
Personnel	0	0	0	0	0
Fringe	0	0	0	0	0
Professional Fees	0	0	0	0	0
Travel/Transportation	0	0	0	0	0
Training	0	0	0	0	0
Occupancy	0	0	0	0	0
Telephone	0	0	0	0	0
Repairs & Maintenance	0	0	0	0	0
Subscriptions/Advertising	0	0	0	0	0
Postage	0	0	0	0	0
Printing/Copying	0	0	0	0	0
Supplies	0	0	0	0	0
Insurance	0	0	0	0	0
Equipment	0	0	0	0	0
Vehicle	0	0	0	0	0
Other Direct Costs	0	0	0	0	0
Total Administration Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Program Services:</u>					
Personnel	2,150	1,943	5,230	552	5,498
Fringe	955	526	1,285	90	1,096
Professional Fees	0	0	0	0	302
Travel/Transportation	0	0	0	0	974
Training	0	433	0	0	(747)
Occupancy	0	0	0	0	0
Telephone	0	0	0	0	0
Repairs & Maintenance	0	0	0	0	1,398
Subscriptions/Advertising	0	0	0	0	272
Postage	0	0	0	0	370
Printing/Copying	0	0	0	0	197
Supplies	0	0	1,406	0	455

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF ACTIVITIES  
(Non-GAAP Presentation)

For the Year Ended January 31, 2017

	Rx Drug Assistance Program <u>537</u>	CHDO <u>541</u>	OADP <u>542</u>	ESG-Atoka <u>543</u>	Housing <u>544</u>
<u>EXPENSES, Continued</u>					
Insurance	0	0	0	0	480
Equipment/Property	0	0	0	0	0
Vehicle	0	0	0	0	860
Other Direct Costs	1,000	0	0	8,515	27,472
In-Kind Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,318</u>	<u>0</u>
Total Program Services Expenses	<u>4,105</u>	<u>2,902</u>	<u>7,921</u>	<u>18,475</u>	<u>38,627</u>
Total Expenses	<u>4,105</u>	<u>2,902</u>	<u>7,921</u>	<u>18,475</u>	<u>38,627</u>
Excess (Deficiency) of Revenue and Gains Over Expenses	(196)	0	0	0	(18,216)
Net Assets, January 31, 2016:					
Programmatic	196	0	0	0	18,171
Investment in Fixed Assets	0	0	0	0	0
Other Changes in Net Assets:					
Acquisitions/Dispositions of Fixed Assets	0	0	0	0	0
Depreciation	0	0	0	0	0
Increase (Decrease) in Property Held for Sale	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JANUARY 31, 2017	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (45)</u>

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF ACTIVITIES  
(Non-GAAP Presentation)

For the Year Ended January 31, 2017

	Navigator 564	MIPPA 565	ESG 15 567	Total
<u>REVENUES AND GAINS</u>				
Grant Revenue	\$ 33,528	\$ 6,449	\$ 91,511	\$ 4,055,524
Program Income	0	0	0	3,213,033
Contributions	0	0	0	0
Interest	0	0	0	229
Gain on Disposition of PP&E	0	0	0	0
In-Kind Contributions	0	0	173,801	774,784
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues and Gains	33,528	6,449	265,312	8,043,570
<u>EXPENSES</u>				
<u>Administration:</u>				
Personnel	0	0	2,993	284,417
Fringe	0	0	865	98,659
Professional Fees	0	0	0	69,036
Travel/Transportation	0	0	0	19,521
Training	0	0	0	4,213
Occupancy	0	0	0	0
Telephone	0	0	0	0
Repairs & Maintenance	0	0	0	0
Subscriptions/Advertising	0	0	0	2,720
Postage	0	0	0	0
Printing/Copying	0	0	0	0
Supplies	0	0	0	5,316
Insurance	0	0	0	0
Equipment	0	0	0	0
Vehicle	0	0	0	0
Other Direct Costs	0	0	0	1,144
Total Administration Expenses	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	3,858	485,026
<u>Program Services:</u>				
Personnel	23,243	3,952	15,202	3,342,855
Fringe	9,281	1,808	3,201	784,088
Professional Fees	0	0	0	94,743
Travel/Transportation	183	238	67	104,773
Training	0	0	0	35,507
Occupancy	0	0	0	91,542
Telephone	0	0	0	82,622
Repairs & Maintenance	0	0	0	334,773
Subscriptions/Advertising	0	0	0	8,311
Postage	98	192	0	4,210
Printing/Copying	0	0	0	12,001
Supplies	598	259	259	227,896



INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

COMBINING STATEMENT OF ACTIVITIES  
(Non-GAAP Presentation)

For the Year Ended January 31, 2017

	Navigator 564	MIPPA 565	ESG 15 567	Total
<u>EXPENSES, Continued</u>				
Insurance	0	0	0	86,869
Equipment/Property	0	0	1,653	3,515
Vehicle	0	0	0	645,528
Other Direct Costs	125	0	67,272	788,298
In-Kind Expenses	0	0	173,800	774,783
	<u>33,528</u>	<u>6,449</u>	<u>261,454</u>	<u>7,422,314</u>
Total Program Services Expenses				
	<u>33,528</u>	<u>6,449</u>	<u>265,312</u>	<u>7,907,340</u>
Total Expenses				
Excess (Deficiency) of Revenue and Gains Over Expenses	0	0	0	136,230
Net Assets, January 31, 2016:				
Programmatic	(1)	0	0	2,455,522
Investment in Fixed Assets	0	0	0	1,385,475
Other Changes in Net Assets:				
Acquisitions/Dispositions of Fixed Assets	0	0	0	373,742
Depreciation	0	0	0	(349,539)
Increase (Decrease) in Property Held for Sale	0	0	0	0
Prior Period Adjustment	0	0	0	0
Interfund Transfers	0	0	0	0
NET ASSETS, JANUARY 31, 2017	<u>\$ (1)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>4,001,430</u>

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

SCHEDULE OF FIXED ASSETS AND  
ACCUMULATED DEPRECIATION

January 31, 2017

	<u>Total Assets 01/31/16</u>	<u>Additions/ Adjustments</u>	<u>Retire- ments</u>	<u>Total Assets 01/31/17</u>	<u>Accumu- lated Depreci- ation 01/31/17</u>	<u>Investment in Fixed Assets 01/31/17</u>
<u>Temporarily Restricted Assets:</u>						
<u>Program</u>						
Headstart	\$ 993,839	\$ 70,675	\$ 0	\$ 1,064,514	\$ (777,451)	\$ 287,063
Headstart - ARRA	57,624	0	0	57,624	(57,624)	0
Headstart - Body Start	18,937	0	0	18,937	(18,937)	0
State - SAF	2,850	0	0	2,850	(2,850)	0
DOE - WX	2,881	0	0	2,881	(2,881)	0
SDOE - WX	64,509	0	0	64,509	(64,509)	0
JAMM Transit	1,697,258	270,942	0	1,968,200	(1,318,400)	649,800
RX DRUG	4,398	0	0	4,398	(4,398)	0
Public School	1,202,945	32,125	0	1,235,070	(1,059,731)	175,339
Career Opportunities	40,012	0	0	40,012	(5,012)	35,000
USDA Grant	159,030	0	0	159,030	(159,030)	0
CSBG	4,261	0	0	4,261	(4,261)	0
HOME Programs	222,000	0	0	222,000	(57,943)	164,057
Bus Grant	296,518	0	0	296,518	(198,099)	98,419
Total Program	<u>4,767,062</u>	<u>373,742</u>	<u>0</u>	<u>5,140,804</u>	<u>(3,731,126)</u>	<u>1,409,678</u>
Property Held For Sale	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Temporarily Restricted Assets	4,767,062	373,742	0	5,140,804	(3,731,126)	1,409,678
<u>Unrestricted Assets:</u>						
Management and General	<u>202,162</u>	<u>0</u>	<u>0</u>	<u>202,162</u>	<u>(202,162)</u>	<u>0</u>
TOTAL FIXED ASSETS	<u>\$ 4,969,224</u>	<u>\$ 373,742</u>	<u>\$ 0</u>	<u>\$ 5,342,966</u>	<u>\$ (3,933,288)</u>	<u>\$ 1,409,678</u>

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

HOME BANKED MATCH

As of January 31, 2017

	<u>Banked Amount</u>
8284 HOME 97	\$ 4,375.92
9029 HOME 02	1,066.16
1049 HOME 05	62,189.93
1158 HOME 07	58,581.88
1176 HOME 07	71,878.96
1306 HOME 09	(76,689.75)
1348 HOME 10	13,467.28
1376 HOME 11	7,172.00
Community Volunteers	37,091.45
Tornado Relief Volunteers	<u>21,798.70</u>
Total as of January 31, 2017	<u>\$ 200,932.53</u>

\* The accompanying notes are an integral part of the financial statements.

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

January 31, 2017

**Section II - Financial Statement Findings and Questioned Costs:**

None reported.

**Section III - Federal Awards Findings and Questioned Costs:**

None reported.

INCA COMMUNITY SERVICES, INC.  
Tishomingo, Oklahoma

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended January 31, 2017

**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of Auditor's Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material weakness(es) identified? \_\_\_Yes XNo

Significant deficiencies identified not considered to be material weaknesses? \_\_\_Yes XNo

Noncompliance material to financial statements noted? \_\_\_Yes XNo

*Federal Awards*

Internal Control Over Major Programs:

Material weakness(es) identified? \_\_\_Yes XNo

Significant deficiencies identified not considered to be material weakness(es)? \_\_\_Yes XNone Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?  
\_\_\_Yes XNo

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? XYes \_\_\_No

*Identification of Major Programs*

<u>CFDA #</u>	<u>PROGRAM TITLE</u>
93.600	Headstart
20.509	Section 5311 Rural Public Transportation

**Section II - Financial Statement Findings and Questioned Costs:**

None reported.

**Section III - Federal Awards Findings and Questioned Costs:**

None reported.