SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2017

DEATON & COMPANY

Certified Public Accountants

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

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Deaton & Company, Chartered
Certified Public Accountants
215 North 9th, Suite A
Pocatello, Idaho 83201-5278
(208) 232-5825
Members of Idaho Society of Certified Public Accountants
Members of American Institute of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Southeastern Idaho Community Action Agency, Inc.
Pocatello, Idaho

Report on the Financial Statements

We have audited the accompanying financial statements of Southeastern Idaho Community Action Agency, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities and changes in net assets, 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 *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 Southeastern Idaho Community Action Agency, Inc. as of December 31, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States 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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 September 4, 2018, on our consideration of Southeastern Idaho Community Action Agency, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Southeastern Idaho Community Action Agency, Inc.'s internal control over financial reporting and compliance.

Denton & Company

Pocatello, Idaho
September 4, 2018

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2017

ASSETS

CURRENT ASSETS	
Cash	$ 1,065,910
Receivable from grantor	331,615
Tenant accounts receivable	-
Accounts receivable affiliate	27,064
	1,424,589
FIXED ASSETS	
Buildings and land	8,086,987
Equipment and furniture	910,339
Loan fees	181,798
	9,179,124
Less accumulated depreciation and amortization	(5,452,851)
	3,726,273
OTHER ASSETS	
Assets held for sale	207,035
Self help notes receivable	606,030
Note receivable station 1938	15,656
Escrows and reserves	604,656
Tenant deposits held in trust	38,369
	1,471,746
	$ 6,622,608

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Deferred revenue	$ 6,324
Accounts payable	278,755
Accounts payable - affiliate	27,064
Accrued salaries	47,575
Accrued payroll liabilities	43,165
Accrued interest payable	18,709
Current portion of long-term debt	67,675
Tenant deposits held in trust	38,369
	527,636
LONG-TERM DEBT	
Mortgage payable - net of current portion	3,783,417
Flexible subsidy	514,638
Long-term liability - SHOP funds	572,000
	4,870,055
NET ASSETS	
Unrestricted	1,212,763
Temporarily restricted	12,154
	1,224,917
	$ 6,622,608

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Unrestricted	Temporarily Restricted	Total
REVENUES			
Government grants	$ -	$ 2,474,448	$ 2,474,448
Rent services	523,276	-	523,276
Interest	3,156	-	3,156
Local, in-kind, and other	313,710	1,055,527	1,369,237
Net assets released from restriction	3,522,112	(3,522,112)	-
	4,362,254	7,863	4,370,117
FUNCTIONAL EXPENSES			
Operating funds	397,169	-	397,169
Community services	992,261	-	992,261
Community development	1,123,089	-	1,123,089
Senior services	475,819	-	475,819
Housing funds	1,482,474	-	1,482,474
	4,470,812	-	4,470,812
CHANGES IN NET ASSETS	(108,558)	7,863	(100,695)
CONTRIBUTED CAPITAL	-	-	-
BEGINNING NET ASSETS	1,321,321	4,291	1,325,612
ENDING NET ASSETS	$ 1,212,763	$ 12,154	$ 1,224,917

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2017

	Operating Funds	Community Services	Community Development	Senior Services	Housing Funds	Total
Administration						
Salaries and fringe benefits	$ 313,710	$ -	$ -	$ -	$ -	$ 313,710
Indirect costs and other	51,354	104,473	95,443	40,331	13,715	305,316
Operations						
Insurance	-	9,834	19,290	3,645	-	32,769
Travel and training	-	17,272	13,738	21,941	-	52,951
Client benefits	-	300,454	534,535	235,816	-	1,070,805
Salaries and fringe benefits	-	388,123	374,750	132,012		894,885
Space and storage	-	45,367	14,300	3,529	-	63,196
Leases and equipment	-	1,246	55	-	-	1,301
Supplies and Communications	-	69,620	31,229	10,406	-	111,255
Other	-	55,872	39,749	28,139	-	123,760
Housing administration	-	-	-	-	137,297	137,297
Utilities	-	-	-	-	119,061	119,061
Operating and maintenance	-	-	-	-	362,844	362,844
Taxes and insurance	-	-	-	-	101,302	101,302
Depreciation	28,077	-	-	-	241,630	269,707
Interest	-	-	-	-	228,155	228,155
Other expense	4,028	-	-	-	278,470	282,498
	$ 397,169	$ 992,261	$ 1,123,089	$ 475,819	$ 1,482,474	$ 4,470,812

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2017

CASH FLOWS FROM OPERATING ACTIVITIES	
Grants and program revenue	$ 2,460,015
Rents and services revenue	523,276
Interest income	3,156
Other revenue	881,667
Cash paid to suppliers and employees	(3,647,434)
Interest paid	(228,411)
Net cash provided by operating activities	(7,731)
CASH FLOWS FROM INVESTING ACTIVITIES	
Acquisition of equipment	(179,254)
Deposits to restricted accounts	(97,217)
Proceeds from restricted accounts	30,777
Net increase in assets held for sale	(53,635)
Net increase in self help notes recievables	(21,683)
Net cash provided by investing activities	(321,012)
CASH FLOWS FROM FINANCING ACTIVITIES	
Proceeds from note receivable	6,604
Principal paid on notes payable	(56,092)
Net cash used by financing activities	(49,488)
NET DECREASE IN CASH	(378,231)
BEGINNING CASH	1,444,141
ENDING CASH	$ 1,065,910

RECONCILIATION OF CHANGES IN NET ASSETS
TO NET CASH PROVIDED BY OPERATING ACTIVITIES

CHANGES IN NET ASSETS	$ (100,695)
ADJUSTMENT TO RECONCILE CHANGES IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Depreciation	269,707
Non cash release of debt	(150,000)
Contributed capital	-
(Increase) decrease in current assets	
Receivables from grantors	(14,433)
Accounts receivable	-
Tenant deposits held	(1,098)
Increase (decrease) in current liabilities	
Deferred revenue	(23,860)
Accounts payable	30,777
Accrued payroll and liabilities	(18,971)
Accrued interest	(256)
Tenant deposits payable	1,098
	92,964
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ (7,731)

The notes to financial statements are an integral part of these financial statements

NOTE 1 - Summary of Significant Accounting Policies

Nature of Activities

The Southeastern Idaho Community Action Agency, Inc. (SEICAA) is incorporated as an Idaho nonprofit corporation. It is recognized as a charitable organization under the Internal Revenue Code Section 501(c)(3) and files the annual information return Form 990.

SEICAA provides services to needy community members and the elderly through various advocacy and participant programs. The primarily focus of the programs are advocacy, energy assistance to low-income families, weatherization programs, health and welfare services to the elderly and affordable housing.

The programs can be broadly defined into five functional areas.

Operating Programs
Operating Programs account for all resources over which the governing board has discretionary control to use in carrying on the operations of the organization in accordance with the limitations of its charter and bylaws.

Community Services
Community Services consists of programs directed to less fortunate members of the community.

Community Development
Community Development consists of weatherization programs.

Senior Services
Senior Services consists of senior volunteer programs, meals on wheels programs and other aging related programs.

Housing
Housing programs consist of various housing projects operated in accordance with HUD, IHA and SEICAA project guidelines as follows:

1. St. Anthony Place 124-11008 (SAP)

   This project operates an apartment complex of 88 units under Section 202 of the Housing Act of 1959. HUD regulates such projects as to rent charges and operating methods.

2. South Oak Apartment 124-444010

   This project operates an apartment complex of 24 units under Section 36 of the National Housing Act. HUD regulates such projects as to rent charges and operating methods. The project is also subject to Section 8 Housing Assistance Payments agreements with HUD.

3. FLZ

   This project operates 10 rooms for homeless veterans. Plus a two unit home on Bridger.

4. Fountain Court

   This project operates an apartment complex of 8 units under the HOME Program and is regulated by the Idaho Housing Agency (IHA) as to rent charges and operating methods.

NOTE 1 - Summary of Significant Accounting Policies (continued)

Housing (continued)

5. Jefferson House

   This project operates as a homeless veteran transitional housing unit.

6. Station 1938

   This project operates an apartment complex of 12 units under the Idaho Housing Agency Programs and is regulated by the Idaho Housing Agency (IHA) as to rent charges and operating methods.

7. SEICAA Manor

   This project operates a 10 unit apartment complex for Homeless disabled individuals. The project is regulated by HUD and HOME contract guidelines. The project terms require that the project be operated as a homeless disabled individuals housing project until all HUD guidelines have been met in the year 2048.

Basis of Accounting

Basis of accounting refers to when revenue and expenses are recognized and reported in the financial statements. SEICAA uses the accrual basis of accounting. Revenue is recognized when it becomes measurable and available as net current assets. Expenses are recognized under the accrual basis of accounting when the related fund liability is incurred.

Property and Equipment

SEICAA follows the practice of capitalizing all expenditures for property and equipment in excess of $5,000; the fair value of donated assets is similarly capitalized. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor or grantors. Property and equipment is stated at historical costs or estimated historical cost. Proceeds from sales of property and equipment are generally recorded as revenue in the funds originally acquiring the assets.

Property and equipment acquired by grant funds have been shown as expenditures in accordance with budget agreements in the year of purchase. Since these amounts are treated as expenditures by grantor, depreciation computed is not charged against grants. Assets are depreciated over the estimated useful life of the assets are as follows:

	Years
Buildings	35-50
Equipment	5-10
Furniture	7-10

Compensated Absences

SEICAA's fringe benefit policy allows employees to accumulate non-vested sick leave based on services performed. Since the benefits are not vested, no accrual is necessary.

Employee vacations are based on length of services. A provision for unused vacation pay has been made to current expenses.

NOTE 1 - Summary of Significant Accounting Policies (continued)

Contributed Services and Goods

SEICAA receives contributed services from volunteers. During the year, the value of contributed services meeting the requirements for recognition of revenue was not material and has not been recorded. Volunteer time not meeting the recognition requirements helped the Organization obtain its goals and objectives.

Contributed material, supplies and commodities are recorded at fair values when received or provided. Fair value is determined at the amount necessary to acquire the item as if it had been purchased.

Market salvage and food drive donations are considered as collected and held for others and are not included in revenue or expenses in the financial statements.

Receivable from Grantors

Receivable from grantors represent amounts due from grantor agencies for program expenses in excess of receipts from grantor agencies or in the excess of monthly cash flow requirements established by the grantor agencies.

Accounts Payable Grantors

Accounts payable grantors represent an amount due to a grantor for receipts in excess of expenses on a closed program.

Cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand and unrestricted checking accounts in banks. Restricted accounts include reserves required by HUD and utility escrow reserve accounts and are not included in cash for cash flow purposes.

Use of 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 of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Promises to Give

Contributions are recognized when donors make an unconditional promise to give to the Organization. Donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Restricted net assets, to the extent possible, are used to satisfy obligations before unrestricted net assets.

NOTE 2 - Concentration of Credit Risk

Financial instruments that potentially subject SEICAA to concentrations of credit risk consist principally of cash deposits in a bank in excess of $250,000 FDIC insurance limit. The carrying amount of deposits with financial institutions was $1,066,308.

NOTE 3 - Weatherization Inventories

Purchases of weatherization supplies and materials to be used to weatherize homes are recognized in accordance with grantor policies as expenses in all programs during the current period. Amounts purchased but not yet installed totaled $22,548 at year-end.

NOTE 4 - Interfund Receivable and Payables

Interfund balances at December 31, 2017 consisted of the following receivables and payables:

	Receivables	Payables
Housing	$ -	$ 27,064
Operating	27,064	-
Total	$ 27,064	$ 27,064

NOTE 5 - Changes in Property and Equipment

A summary of property and equipment at year end is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Acquired by grants	$ 656,071	$ -	$ -	$ 656,071
Acquired by equipment fund	223,447	-	-	223,447
	$ 879,518	$ -	$ -	879,518
Less accumulated depreciation				(798,855)
				$ 80,663

NOTE 6 - Housing Property and Equipment

A summary of property and equipment at year end is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	$ 304,091	$ -	$ -	$ 304,091
Buildings	7,456,301	168,202	36,621	7,587,882
Equipment	182,951	11,052	400	193,603
Office Equipment	26,683	-	-	26,683
Maintenance Equipment	5,549	-	-	5,549
Loan fees	181,798	-	-	181,798
	$8,157,373	$ 179,254	$ 37,021	8,299,606
Less accumulated depreciation and amortization				(4,653,996)
				$3,645,610

NOTE 7 - Housing Mortgages Payable

A. SAP Mortgages Payable

HUD Mortgage

The Project refinanced their mortgage payable December 1, 2008. The balance due at year end is $3,325,993. The monthly payment, including 6.75% interest, is $22,643, with a maturity date of December 2043. The Project is required to make a monthly deposit of $4,583 to the reserve for replacement, which is held by the mortgage company. Permission from HUD is required to withdraw amounts from the reserve.

Maturities of the mortgage note are as follows:

2018	$ 48,702
2019	52,093
2020	55,720
2021	59,600
2022	63,750
2023-2027	391,843
2028-2032	548,625
2033-2037	768,138
2038-2043	1,337,522
	$3,325,993

Flexible Subsidy

The flexible subsidy is a loan provided by HUD for remodeling and rehabilitation of the project. Payments on the obligation are deferred until December 2043 when the first mortgage is paid. The loan bears no interest until 2043. The contract does not specify what the interest rate will be nor over what maturity the payments will be made. The balance due at year end is $514,638.

NOTE 7 - Housing Mortgages Payable (continued)

C. Fountain Court Mortgage Payable

The mortgage payable to IHA is due in 360 monthly installments of $1,630 beginning in January, 1996. Payments include interest at 1%.

Maturities of the mortgage note are as follows:

2018	$ 12,600
2019	17,730
2020	17,775
2021	17,830
2021-2026	118,011
	$ 183,946

D. Station 1938 Mortgage and Note Payable

Accounts Payable - Affiliate

The accounts payable - affiliate is a result of SEICAA corporate paying off a bank mortgage and setting up an accounts receivable - affiliate, from Station 1938. The in-house terms are 120 monthly installments of $585, which began in May, 2010. Payments include interest at 5.0%.

Unless SEICAA forgives the payable, the maturities are as follows:

2018	$ 6,373
2019	6,710
2020	2,572
	$ 15,655

IHA Mortgage

A deferred mortgage payable to IHA with 0% interest. The first payment is not due until January 1, 2020 in the amount of $325,499.

Maturities of the mortgage note are as follows:

2018	$ -
2019	-
2020	325,499
2021	-
2022	-
Thereafter	-
	$ 325,499

NOTE 8 - Corporate Notes Payable

The corporate fund has received SHOP funds for self help housing projects to purchase land for resale to low income families. The amount of $572,000 does not accrue any interest and no monthly payments are required. The payable is forgiven if the Organization stays in the program for 10 years.

NOTE 9 - Temporarily Restricted and Board Designated Net Assets

Temporarily restricted net assets at year end include the following:

Community Services	$ -
Community Development	-
Senior Services	12,154
	$ 12,154

The board of directors has designated unrestricted fund balances for uses in the following programs:

Community Services	$ 108,307
Community Development	35,418
Senior Services	78,458
	$ 222,183

NOTE 10 - Simple IRA

SEICAA has established a SIMPLE IRA Plan for all qualified employees. Qualified employees include all employees over 21 who have completed one full year of service with SEICAA and who have had earnings exceeding the minimum for SIMPLE Plans as determined by IRS regulations. Each participating employee must contribute a minimum of 3% to receive a 3% match from SEICAA. Participants are fully vested when they qualify to participate in the plan. All contributions become the property of the employee or the designated beneficiary when the contributions are made. Employer contributions during the year totaled $18,708.

NOTE 11 - Investments Held for Sale

Parcels of land have been purchased for the self help housing program and will be sold to low income families when they have completed building a house on the land. The current amount of land held for sale is $138,387.

The remaining amount in investments held for sale is construction in progress expenses used to build the infill housing projects that will later be sold to the prequalified families.

NOTE 12 - Contingent Liabilities

SEICAA participates in a number of federal and state grant programs. These programs are subject to program compliance audits by the grantors or their representatives. These audited financial statements are intended to meet the grantors' requirements for compliance audits. However, they are subject to acceptance by the grantor agencies. Accordingly, SEICAA's compliance with applicable grant requirements may ultimately be determined at a future date. The amount of expenditures which may be disallowed by any granting agency cannot be determined at this time although SEICAA expects such amounts, if any, to be immaterial.

NOTE 13 - Uncertain Income Tax Positions

The Organization has been classified as an other-than private foundation and is tax-exempt under Section 501(c)(3) of the Internal Revenue Code. The Organization is subject to a tax on income from any unrelated business.

On January 1, 2009, the Organization adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles, with no cumulative effect adjustment required. 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 examination 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 affect 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 December 31, 2016.

The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Organization believes it is no longer subject to income tax examinations for years prior to 2015.

The Organization's policy is to classify income tax related interest and penalties in interest expense and other expenses, respectively.

NOTE 14 - Subsequent Events

Subsequent events were evaluated up to September 4, 2018, the date the financial statements were available to be issued.

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING FINANCIAL STATEMENTS AND SCHEDULES
FOR THE YEAR ENDED DECEMBER 31, 2017

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SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF FINANCIAL POSITION
GRANT AND PROGRAM FUNDS
DECEMBER 31, 2017

ASSETS

	Community Services	Community Development	Senior Services	Total
CURRENT ASSETS				
Cash	$ 23,852	$ (33,068)	$ 88,414	$ 79,198
Receivable from grantor	109,056	177,591	29,968	316,615
	$ 132,908	$ 144,523	$ 118,382	$ 395,813

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES				
Deferred revenue	$ -	$ -	$ -	$ -
Accounts payable	11,604	100,205	20,659	132,468
Accrued salaries	12,997	8,900	7,111	29,008
	24,601	109,105	27,770	161,476
NET ASSETS				
Unrestricted	108,307	35,418	78,458	222,183
Temporarily restricted	-	-	12,154	12,154
	108,307	35,418	90,612	234,337
	$ 132,908	$ 144,523	$ 118,382	$ 395,813

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
GRANT AND PROGRAM FUNDS
DECEMBER 31, 2017

	Community Services	Community Development	Senior Services	Total
REVENUES				
Governmental grants	$ 847,430	$ 854,632	$ 198,698	$ 1,900,760
Local, in-kind, and other	145,015	296,259	281,558	722,832
	992,445	1,150,891	480,256	2,623,592
EXPENSES				
Administration				
Indirect costs and other	104,473	95,443	40,331	240,247
Operations				
Insurance	9,834	19,290	3,645	32,769
Travel and training	17,272	13,738	21,941	52,951
Client benefits	300,454	534,535	235,816	1,070,805
Salaries and fringe benefits	388,123	374,750	132,012	894,885
Space and storage	45,367	14,300	3,529	63,196
Leases and equipment	1,246	55	-	1,301
Supplies and Communications	69,620	31,229	10,406	111,255
Other	55,872	39,749	28,139	123,760
	992,261	1,123,089	475,819	2,591,169
CHANGES IN NET ASSETS	184	27,802	4,437	32,423
TRANSFERS IN (OUT) UNRESTRICTED	-	-	-	-
BEGINNING NET ASSETS	108,123	7,616	86,175	201,914
ENDING NET ASSETS	$ 108,307	$ 35,418	$ 90,612	$ 234,337

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

PROGRAM GUIDE
DECEMBER 31, 2017

COMMUNITY SERVICES FUND (CSF)

Fund Number	Program	Abbreviation
060	Fund Raising	
179	Emergency Solutions Grant	ESG
260	Community Services Block Grant	CSBG
258/261/270	Low Income Home Energy Assistance Program	
176	Project Warmth	
188/189	United Way - Bingham Co.	
206	Lend a Hand	
701/703	Continuem of Care	COC
236	Community Services	
702/704	Emergancy Service Grant	ESG
281	Independence Demonstration Program	IDA
565	Urban Invasion	
275	Homebuyer Education	

The notes to financial statements are an
integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF FINANCIAL POSITION - CSF
DECEMBER 31, 2017
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ASSETS	Fundraiser (Fund 060)	Project Warmth (Fund 176)	EFS (Fund 179)	CSBG (Fund 260)	Energy Assistance (Fund 258)	Energy Assistance (Fund 261)	Energy Assistance (Fund 270)
CURRENT ASSETS							
Cash	$ 61,027	$ 3,257	$ -	$ (32,758)	$ -	$ (9,393)	$ (41,001)
Receivable from grantor	-	-	-	38,206	-	9,393	51,041
	$ 61,027	$ 3,257	$ -	$ 5,448	$ -	$ -	$ 10,040
LIABILITIES AND NET ASSETS							
CURRENT LIABILITIES							
Accounts payable	$ 1,906	$ -	$ -	$ 1,402	$ -	$ -	$ 3,053
Accrued salaries	-	-	-	4,046	-	-	6,987
	1,906	-	-	5,448	-	-	10,040
NET ASSETS							
Temporarily restricted	-	-	-	-	-	-	-
Unrestricted	59,121	3,257	-	-	-	-	-
	59,121	3,257	-	-	-	-	-
	$ 61,027	$ 3,257	$ -	$ 5,448	$ -	$ -	$ 10,040

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF FINANCIAL POSITION - CSF
DECEMBER 31, 2017
(PAGE 2 0F 3)

ASSETS	Community Services (Fund 236)	Homebuyer Education (Fund 275)	IDA (Fund 281)	United Way Bingham Co. (Fund 188)	United Way Bingham Co. (Fund 189)	Lend A Hand (Fund 206)	COC Manor (Fund 701)
CURRENT ASSETS							
Cash	$ 28,419	$ 15,840	$ 3,885	$ -	$ 496	$ 1,987	$ -
Receivable from grantor	-	-		-	-	-	-
	$ 28,419	$ 15,840	$ 3,885	$ -	$ 496	$ 1,987	$ -
LIABILITIES AND NET ASSETS							
CURRENT LIABILITIES							
Accounts payable	$ -	$ -	$ 3,486	$ -	$ 513	$ -	$ -
Accrued salaries	300	-	399	-	-	-	-
	300	-	3,885	-	513	-	-
NET ASSETS							
Temporarily restricted	-	-	-	-	-	-	-
Unrestricted	28,119	15,840	-	-	(17)	1,987	-
	28,119	15,840	-	-	(17)	1,987	-
	$ 28,419	$ 15,840	$ 3,885	$ -	$ 496	$ 1,987	$ -

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF FINANCIAL POSITION - CSF
DECEMBER 31, 2017
(PAGE 3 0F 3)

ASSETS	ESG Vets (Fund 704)	COC Manor (Fund 703)	Urban Invasion (Fund 565)	ESG Vets (Fund 702)	Totals
CURRENT ASSETS					
Cash	$ (5,111)	$ (2,796)	$ -	$ -	$ 23,852
Receivable from grantor	6,662	3,754	-	-	109,056
	$ 1,551	$ 958	$ -	$ -	$ 132,908
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts payable	$ 486	$ 758	$ -	$ -	11,604
Accrued salaries	1,065	200	-	-	12,997
	1,551	958	-	-	24,601
NET ASSETS					
Temporarily restricted	-	-	-	-	$ -
Unrestricted	-	-	-	-	108,307
	-	-	-	-	108,307
	$ 1,551	$ 958	$ -	$ -	$ 132,908

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF REVENUES, FUNCTIONAL EXPENSES AND CHANGES IN NET ASSETS - CSF
FOR THE YEAR ENDED DECEMBER 31, 2017
(PAGE 1 0F 3)

	Fundraiser (Fund 060)	Project Warmth (Fund 176)	EFS (Fund 179)	CSBG (Fund 260)	Energy Assistance (Fund 258)	Energy Assistance (Fund 261)	Energy Assistance (Fund 270)
REVENUES							
Government grants	$ -	$ -	$ 1,440	$ 322,440	$ 29,334	$ 367,080	$ 51,041
Local, in-kind, and other	79,571	5,963	-	-	-	-	-
	79,571	5,963	1,440	322,440	29,334	367,080	51,041
EXPENSES							
Administration							
Indirect costs and other	7,958	475	58	42,496	5,083	38,847	1,800
Operations							
Insurance	-	-	-	5,754	-	1,426	-
Travel and training	83	-	-	11,128	119	4,993	-
Client benefits	54,000	2,000	1,382	492	-	181,977	13,638
Salaries and fringe benefits	2,403	-	-	201,734	20,907	101,611	23,592
Space and storage	-	-	-	11,411	352	9,284	4,119
Leases and equipment	-	-	-	942	-	292	12
Supplies and Communications	2,895	11	-	28,560	1,803	17,798	5,757
Other	3,310	220	-	19,923	1,070	10,852	2,123
	70,649	2,706	1,440	322,440	29,334	367,080	51,041
CHANGES IN NET ASSETS	8,922	3,257	-	-	-	-	-
BEGINNING NET ASSETS	50,199	-	-	-	-	-	-
ENDING NET ASSETS	$ 59,121	$ 3,257	$ -	$ -	$ -	$ -	$ -

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF REVENUES, FUNCTIONAL EXPENSES AND CHANGES IN NET ASSETS - CSF
FOR THE YEAR ENDED DECEMBER 31, 2017
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	Community Services (Fund 236)	Homebuyer Education (Fund 275)	IDA (Fund 281)	United Way Bingham Co. (Fund 188)	United Way Bingham Co. (Fund 189)	Lend A Hand (Fund 206)	COC Manor (Fund 701)
REVENUES							
Government grants	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,288
Local, in-kind, and other	25,428	-	-	3,403	8,983	7,518	-
	25,428	-	-	3,403	8,983	7,518	25,288
EXPENSES							
Administration							
Indirect costs and other	1,925	295	388	145	808	-	1,108
Operations							
Insurance	-	-	-	-	-	-	1,756
Travel and training	-	-	-	-	-	-	187
Client benefits	19,584	1,000	-	1,955	8,192	8,535	388
Salaries and fringe benefits	40	3,752	8,133	-	-	-	5,785
Space and storage	-		-	-	-	-	11,518
Leases and equipment	-	-	-	-	-	-	-
Supplies and Communications	-	11	-	-	-	-	2,908
Other	64	-	-	-	-	-	1,638
	21,613	5,058	8,521	2,100	9,000	8,535	25,288
CHANGES IN NET ASSETS	3,815	(5,058)	(8,521)	1,303	(17)	(1,017)	-
BEGINNING NET ASSETS	24,304	20,898	8,521	(1,303)	-	3,004	-
ENDING NET ASSETS	$ 28,119	$ 15,840	$ -	$ -	$ (17)	$ 1,987	$ -

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF REVENUES, FUNCTIONAL EXPENSES AND CHANGES IN NET ASSETS - CSF
FOR THE YEAR ENDED DECEMBER 31, 2017
(PAGE 3 0F 3)

	ESG Vets (Fund 704)	COC Manor (Fund 703)	Urban Invasion (Fund 565)	ESG Vets (Fund 702)	Totals
REVENUES					
Government grants	$ 6,662	$ 12,405	$ -	$ 31,740	$ 847,430
Local, in-kind, and other	-	-	14,149	-	145,015
	6,662	12,405	14,149	31,740	992,445
EXPENSES					
Administration					
Indirect costs and other	27	1,070	541	1,449	104,473
Operations					
Insurance	-	-	-	898	9,834
Travel and training	400	53	109	200	17,272
Client benefits	975	3,650	-	2,686	300,454
Salaries and fringe benefits	3,452	2,379	1,056	13,279	388,123
Space and storage	890	3,343	-	4,450	45,367
Leases and equipment	-	-	-	-	1,246
Supplies and Communications	613	1,278	3,616	4,370	69,620
Other	305	632	11,327	4,408	55,872
	6,662	12,405	16,649	31,740	992,261
CHANGES IN NET ASSETS	-	-	(2,500)	-	184
BEGINNING NET ASSETS	-	-	2,500	-	108,123
ENDING NET ASSETS	$ -	$ -	$ -	$ -	$ 108,307

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

PROGRAM GUIDE
DECEMBER 31, 2017

COMMUNITY DEVELOPMENT FUND (CDF)

Fund Number	Program	Abbreviation
085	Rehab Projects	
318	Central Bidding	
308/316	Weatherization Assistance	DOE
319/325/326	Low Income Home Energy Weatherization	LPW
389	Idaho Power Weatherization	
388	PacificCorp Power	
372	Idaho Power SAP	

The notes to financial statements are an
integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF FINANCIAL POSITION - CDF
DECEMBER 31, 2017
(PAGE 1 0F 3)

ASSETS	Rehab Projects (Fund 085)	DOE (Fund 308)	DOE (Fund 316)	LPW (Fund 319)	LPW (Fund 325)
CURRENT ASSETS					
Cash	$ 4,926	$ (46,745)	$ -	$ 10,911	$ (32,352)
Receivable from grantor	-	47,925	-	-	129,366
	$ 4,926	$ 1,180	$ -	$ 10,911	$ 97,014
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Deferred revenue	$ -	$ -	$ -	$ -	$ -
Accounts payable	-	95	-	10,911	89,199
Accrued salaries	-	1,085	-	-	7,815
	-	1,180	-	10,911	97,014
NET ASSETS					
Temporarily restricted	-	-	-	-	-
Unrestricted	4,926	-	-	-	-
	4,926	-	-	-	-
	$ 4,926	$ 1,180	$ -	$ 10,911	$ 97,014

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF FINANCIAL POSITION - CDF
DECEMBER 31, 2017
(PAGE 2 0F 3)

	LPW Crisis (Fund 326)	Central Bidding (Fund 318)	PacifiCorp Power (Fund 388)	Idaho Power (Fund 389)	Idaho Power SAP (Fund 372)
ASSETS					
CURRENT ASSETS					
Cash	$ (300)	$ 1,768	$ -	$ -	$ 28,724
Receivable from grantor	300	-	-	-	-
	$ -	$ 1,768	$ -	$ -	$ 28,724
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Deferred revenue	$ -	$ -	$ -	$ -	$ -
Accounts payable	-	-	-	-	-
Accured salaries	-	-	-	-	-
	-	-	-	-	-
NET ASSETS					
Temporarily restricted	-	-	-	-	-
Unrestricted	-	1,768	-	-	28,724
	-	1,768	-	-	28,724
	$ -	$ 1,768	$ -	$ -	$ 28,724

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF FINANCIAL POSITION - CDF
DECEMBER 31, 2017
(PAGE 3 0F 3)

ASSETS

	BPA (Fund 382)	Total
CURRENT ASSETS		
Cash	$ -	$ (33,068)
Receivable from grantor	-	177,591
	$ -	$ 144,523

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Deferred revenue	$ -	$ -
Accounts payable	-	100,205
Accrued salaries	-	8,900
	-	109,105
NET ASSETS		
Temporarily restricted	-	-
Unrestricted	-	35,418
	-	35,418
	$ -	$ 144,523

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF REVENUES, FUNCTIONAL EXPENSES AND CHANGES IN NET ASSETS - CDF
FOR THE YEAR ENDED DECEMBER 31, 2017
(PAGE 1 0F 3)

	Rehab Projects (Fund 085)	DOE (Fund 308)	DOE (Fund 316)	LPW (Fund 319)	LPW (Fund 325)
REVENUES					
Government grants	$ -	$ 86,679	$ 68,831	$ 454,558	$ 231,375
Local, in-kind, and other	7,579	-	-	-	-
	7,579	86,679	68,831	454,558	231,375
EXPENSES					
Administration					
Indirect costs and other	257	9,725	8,732	28,771	17,684
Operations					
Insurance	-	2,500	2,500	10,000	4,290
Travel and training	-	4,888	7,003	8	-
Client benefits	2,185	25,982	22,229	208,100	165,310
Salaries and fringe benefits	394	29,010	19,407	187,809	52,289
Space and storage	-	-	-	14,300	-
Leases and equipment	-	-	-	55	-
Supplies and Communications	-	-	-	19,162	6,430
Other	-	14,574	8,960	(13,647)	(14,628)
	2,836	86,679	68,831	454,558	231,375
CHANGES IN NET ASSETS	4,743	-	-	-	-
BEGINNING NET ASSETS	183	-	-	-	-
ENDING NET ASSETS	$ 4,926	$ -	$ -	$ -	$ -

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF REVENUES, FUNCTIONAL EXPENSES AND CHANGES IN NET ASSETS - CDF
FOR THE YEAR ENDED DECEMBER 31, 2017
(PAGE 2 0F 3)

	LPW Crisis (Fund 326)	Central Bidding (Fund 318)	PacifiCorp Power (Fund 388)	Idaho Power (Fund 389)	Idaho Power SAP (Fund 372)
REVENUES					
Government grants	$ 300	$ -	$ -	$ -	$ -
Local, in-kind, and other	-	2,250	26,043	103,732	156,655
	300	2,250	26,043	103,732	156,655
EXPENSES					
Administration					
Indirect costs and other	-	1,912	2,287	9,430	15,473
Operations					
Insurance	-	-	-	-	-
Travel and training	-	-	-	-	-
Client benefits	300	-	10,411	37,827	56,063
Salaries and fringe benefits	-	80	8,547	33,690	41,283
Space and storage	-	-	-	-	-
Leases and equipment	-	-	-	-	-
Supplies and Communications	-	5,630	-	-	-
Other	-	293	4,798	22,785	15,112
	300	7,915	26,043	103,732	127,931
CHANGES IN NET ASSETS	-	(5,665)	-	-	28,724
BEGINNING NET ASSETS	-	7,433	-	-	-
ENDING NET ASSETS	$ -	$ 1,768	$ -	-	$ 28,724

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF REVENUES, FUNCTIONAL EXPENSES AND CHANGES IN NET ASSETS - CDF
FOR THE YEAR ENDED DECEMBER 31, 2017
(PAGE 3 0F 3)

	BPA (Fund 382)	Total
REVENUES		
Government grants	$ 12,889	$ 854,632
Local, in-kind, and other	-	296,259
	12,889	1,150,891
EXPENSES		
Administration		
Indirect costs and other	1,172	95,443
Operations		
Insurance	-	19,290
Travel and training	1,839	13,738
Client benefits	6,128	534,535
Salaries and fringe benefits	2,241	374,750
Space and storage	-	14,300
Leases and equipment	-	55
Supplies and Communications	7	31,229
Other	1,502	39,749
	12,889	1,123,089
CHANGES IN NET ASSETS	-	27,802
BEGINNING NET ASSETS		7,616
ENDING NET ASSETS	$ -	$ 35,418

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

PROGRAM GUIDE
DECEMBER 31, 2017

SENIOR SERVICES FUND (SSF)

Fund Number	Program	Abbreviation
611	Retired Senior Volunteer Program - Nonfederal	RSVP
605/642	Title IIIC - Special Programs for the Aging Health Promotion Program	MOW - IIIC
639/641	Corporation for National Service - Retired Senior Volunteer Programs	RSVP - Corp
662/663	Retired Senior Volunteer Program - United Way	RSVP - UNITED WAY
657	Meals on Wheels - Bannock	MOW - Donations/Bannock
658	Meals on Wheels - Donations	MOW - Donations
659	Meals on Wheels - Pocatello	MOW - Pocatello
667/668	Meals on Wheels - United Way	MOW - United Way
698	Meals on Wheels - USDA	MOW - USDA
696	Meals on Wheels - Medicaid	MOW - Medicaid
697	Meals on Wheels - Donations	MOW - Donations

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF FINANCIAL POSITION - SSF
DECEMBER 31, 2017
(PAGE 1 0F 3)

ASSETS	MOW IIIC (Fund 642)	MOW IIIC (Fund 643)	RSVP Corp (Fund 640)	RSVP Corp (Fund 641)	RSVP (Fund 611)	RSVP United Way (Fund 663)
CURRENT ASSETS						
Cash	$ -	$ 6,973	$ (12,247)	$ -	$ 16,032	$ -
Receivable from grantor	-	10,196	15,938	-	-	-
	$ -	$ 17,169	$ 3,691	$ -	$ 16,032	$ -
LIABILITIES AND NET ASSETS						
CURRENT LIABILITIES						
Deferred revenue	$ -	$ -	$ -	$ -	$ -	$ -
Accounts payable	-	15,335	180	-	115	-
Accrued salaries	-	1,834	3,511	-	-	-
	-	17,169	3,691	-	115	-
NET ASSETS						
Temporarily restricted	-	-	-	-	-	-
Unrestricted	-	-	-	-	15,917	-
	-	-	-	-	15,917	-
	$ -	$ 17,169	$ 3,691	$ -	$ 16,032	$ -

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF FINANCIAL POSITION - SSF
DECEMBER 31, 2017
(PAGE 2 0F 3)

ASSETS	RSVP United Way (Fund 664)	MOW Bannock County (Fund 657)	MOW Donations (Fund 658)	MOW Pocatello (Fund 659)	MOW United Way (Fund 668)	MOW United Way (Fund 669)
CURRENT ASSETS						
Cash	$ (2,682)	$ 32,528	$ 41,506	$ 8,320	$ -	$ (2,016)
Receivable from grantor	-	-	-	3,834	-	-
	$ (2,682)	$ 32,528	$ 41,506	$ 12,154	$ -	$ (2,016)
LIABILITIES AND NET ASSETS						
CURRENT LIABILITIES						
Deferred revenue	$ -	$ -	$ -	$ -	$ -	$ -
Accounts payable	(2)	3,464	1,389	-	-	178
Accrued salaries	-	-	-	-	-	-
	(2)	3,464	1,389	-	-	178
NET ASSETS						
Temporarily restricted	-	-	-	12,154	-	-
Unrestricted	(2,680)	29,064	40,117	-	-	(2,194)
	(2,680)	29,064	40,117	12,154	-	(2,194)
	$ (2,682)	$ 32,528	$ 41,506	$ 12,154	$ -	$ (2,016)

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF FINANCIAL POSITION - SSF
DECEMBER 31, 2017
(PAGE 3 0F 3)

	MOW USDA (Fund 660)	MOW USDA (Fund 698)	MOW Medicaid (Fund 696)	MOW Donations (Fund 697)	Total
ASSETS					
CURRENT ASSETS					
Cash	$ -	$ -	$ -	$ -	$ 88,414
Receivable from grantor	-	-	-	-	29,968
	$ -	$ -	$ -	$ -	$ 118,382
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Deferred revenue	$ -	$ -	$ -	$ -	$ -
Accounts payable	-	-	-	-	20,659
Accrued salaries	-	-	1,766	-	7,111
	-	-	1,766	-	27,770
NET ASSETS					
Temporarily restricted	-	-	-	-	12,154
Unrestricted	-	-	(1,766)	-	78,458
	-	-	(1,766)	-	90,612
	$ -	$ -	$ -	$ -	$ 118,382

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF REVENUES, FUNCTIONAL EXPENSES AND CHANGES IN NET ASSETS - SSF
FOR THE YEAR ENDED DECEMBER 31, 2017
(PAGE 1 0F 3)

	MOW IIIC (Fund 642)	MOW IIIC (Fund 643)	RSVP Corp (Fund 640)	RSVP Corp (Fund 641)	RSVP (Fund 611)	RSVP United Way (Fund 663)
REVENUES						
Government grants	$ 55,778	$ 57,188	$ 48,363	$ 17,276	$ -	$ -
Local, in-kind, and other	-	-	-	-	70	2,244
	55,778	57,188	48,363	17,276	70	2,244
EXPENSES						
Administration						
Indirect costs and other	6,064	3,615	4,620	1,475	93	214
Operations						
Insurance	-	-	443	662	-	-
Travel and training	-	136	3,435	1,951	1,211	748
Client benefits	30,975	38,417	-	-	-	-
Salaries and fringe benefits	18,423	14,269	35,167	12,558	-	24
Space and storage	-	-	-	-	-	458
Supplies and Communications	316	714	964	330	152	196
Other	-	37	3,734	300	352	39
	55,778	57,188	48,363	17,276	1,808	1,679
CHANGES IN NET ASSETS	-	-	-	-	(1,738)	565
TRANSFERS IN (OUT) UNRESTRICTED	-	-	-	-	908	(908)
BEGINNING NET ASSETS	-	-	-	-	16,747	343
ENDING NET ASSETS	$ -	$ -	$ -	$ -	$ 15,917	$ -

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF REVENUES, FUNCTIONAL EXPENSES AND CHANGES IN NET ASSETS - SSF
FOR THE YEAR ENDED DECEMBER 31, 2017
(PAGE 2 0F 3)

	RSVP United Way (Fund 664)	MOW Bannock County (Fund 657)	MOW Donations (Fund 658)	MOW Pocatello (Fund 659)	MOW United Way (Fund 668)	MOW United Way (Fund 669)
REVENUES						
Government grants	$ -	$ -	$ -	$ -	$ -	$ -
Local, in-kind, and other	4,968	45,833	27,008	23,004	12,337	32,256
	4,968	45,833	27,008	23,004	12,337	32,256
EXPENSES						
Administration						
Indirect costs and other	838	2,805	1,826	2,189	1,834	2,638
Operations						
Insurance	-	1,270	-	-	-	-
Travel and training	1,511	-	11,037	-	1,763	149
Client benefits	-	19,429	6,365	12,952	4,147	24,795
Salaries and fringe benefits	1,441	-	1,267	-	1,603	2,467
Space and storage	1,373	1,698	-	-	-	-
Supplies and Communications	1,669	585	1,140	-	605	3,022
Other	816	14,806	3,908	-	40	1,379
	7,648	40,593	25,543	15,141	9,992	34,450
CHANGES IN NET ASSETS	(2,680)	5,240	1,465	7,863	2,345	(2,194)
TRANSFERS IN (OUT) UNRESTRICTED	-	-	-	-	-	-
BEGINNING NET ASSETS	-	23,824	38,652	4,291	(2,345)	-
ENDING NET ASSETS	$ (2,680)	$ 29,064	$ 40,117	$ 12,154	$ -	$ (2,194)

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF REVENUES, FUNCTIONAL EXPENSES AND CHANGES IN NET ASSETS - SSF
FOR THE YEAR ENDED DECEMBER 31, 2017
(PAGE 3 0F 3)

	MOW USDA (Fund 660)	MOW USDA (Fund 698)	MOW Medicaid (Fund 696)	MOW Donations (Fund 697)	Total
REVENUES					
Government grants	$ 4,085	$ 16,008	$ -	$ -	$ 198,698
Local, in-kind, and other	-	-	98,115	35,723	281,558
	4,085	16,008	98,115	35,723	480,256
EXPENSES					
Administration					
Indirect costs and other	-	-	9,484	2,636	40,331
Operations					
Insurance	-	-	1,270	-	3,645
Travel and training	-	-	-	-	21,941
Client benefits	4,085	16,008	48,997	29,646	235,816
Salaries and fringe benefits	-	-	44,793	-	132,012
Space and storage	-	-	-	-	3,529
Supplies and Communications	-	-	-	713	10,406
Other	-	-	-	2,728	28,139
	4,085	16,008	104,544	35,723	475,819
CHANGES IN NET ASSETS	-	-	(6,429)	-	4,437
TRANSFERS IN (OUT) UNRESTRICTED	-	-	-	-	-
BEGINNING NET ASSETS	-	-	4,663	-	$ 86,175
ENDING NET ASSETS	$ -	$ -	$ (1,766)	$ -	$ 90,612

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

PROGRAM GUIDE
DECEMBER 31, 2017

HOUSING FUND

Fund Number	Program	Abbreviation
050	Infill Housing	
911	St. Anthony Place	
917	South Oak Apartments	
710	LZ Rent	
711	Jefferson House	
725	Lilac Blackfoot	
730	SEICAA Manor	
907	Housing Fund	
927	Station 1938	
937	Fountain Courts	

The notes to financial statements are an
integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF FINANCIAL POSITION - HOUSING
DECEMBER 31, 2017
(PAGE 1 0F 4)

ASSETS	Infill Housing (Fund 050)	St. Anthony Place (Fund 911)	South Oak Apartments (Fund 917)	LZ Rent (Fund 710)	Jefferson House (Fund 711)	Lilac Blackfoot (Fund 725)
CURRENT ASSETS						
Cash	$ (110,036)	$ 58,480	$ 6,300	$ 17,737	$ 12,535	$ (22,805)
Tenant accounts receivable	-	-	-	-	-	-
Accounts receivable	14,000	-	-	-	-	1,000
Accounts receivable affiliate	-	-	-	-	-	-
	(96,036)	58,480	6,300	17,737	12,535	(21,805)
FIXED ASSETS						
Buildings and land	-	4,972,904	614,306	18,116	138,651	-
Equipment and furniture	-	114,464	50,998	986	-	-
Loan fees	-	181,798	-	-	-	-
	-	5,269,166	665,304	19,102	138,651	-
Less accumulated depreciation	-	(3,399,022)	(393,659)	(12,876)	(65,284)	-
	-	1,870,144	271,645	6,226	73,367	-
OTHER ASSETS						
Assets held for sale	68,648	-	-	-	-	-
Escrows and reserves	-	497,703	92,866	-	-	-
Tenant deposits held in trust	-	23,603	8,240	-	-	-
	68,648	521,306	101,106	-	-	-
	$ (27,388)	$ 2,449,930	$ 379,051	$ 23,963	$ 85,902	$ (21,805)

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF FINANCIAL POSITION - HOUSING
DECEMBER 31, 2017
(PAGE 2 0F 4)

ASSETS	East Bridger St (Fund 905)	SEICAA Manor (Fund 730)	Housing Fund (Fund 907)	Station 1938 (Fund 927)	Fountain Courts (Fund 937)	Total
CURRENT ASSETS						
Cash	$ 737	$ 40,378	$ 2,852	$ 17,225	$ 5,686	$ 29,089
Tenant accounts receivable	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	15,000
Accounts receivable affiliate	-	-	2,263	-	-	2,263
	737	40,378	5,115	17,225	5,686	46,352
FIXED ASSETS						
Buildings and land	130,100	1,102,416	-	412,249	518,841	7,907,583
Equipment and furniture	-	-	-	7,265	36,170	209,883
Loan fees	-	-	-	-	-	181,798
	130,100	1,102,416	-	419,514	555,011	8,299,264
Less accumulated depreciation	(271)	(213,110)	-	(285,668)	(284,105)	(4,653,995)
	129,829	889,306	-	133,846	270,906	3,645,269
OTHER ASSETS						
Assets held for sale	-	-	-	-	-	68,648
Escrows and reserves	-	-	-	12,604	1,484	604,657
Tenant deposits held in trust	-	-	-	2,855	3,272	37,970
	-	-	-	15,459	4,756	711,275
	$ 130,566	$ 929,684	$ 5,115	$ 166,530	$ 281,348	$ 4,402,896

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF FINANCIAL POSITION - HOUSING
DECEMBER 31, 2017
(PAGE 3 0F 4)

LIABILITIES AND NET ASSETS	Infill Housing (Fund 050)	St. Anthony Place (Fund 911)	South Oak Apartments (Fund 917)	LZ Rent (Fund 710)	Jefferson House (Fund 711)	Lilac Blackfoot (Fund 725)
CURRENT LIABILITIES						
Deferred revenue	$ 1,500	$ 1,043	$ -	$ -	$ -	$ -
Accounts Payable	5,839	5,827	10,232	125	322	3,619
Accounts Payable-affiliate	-	4,812	1,046		-	-
Accrued salaries	905	4,885	82	-	-	516
Current portion of mortgage payable	-	48,702	-	-	-	-
Accrued interest payable	-	18,709	-	-	-	-
Tenant deposits held in trust	-	23,603	8,240	-	-	-
	8,244	107,581	19,600	125	322	4,135
LONG-TERM DEBT						
Mortgage payable-net of current portion	-	3,277,290	-	-	-	-
Flexible subsidy	-	514,638	-	-	-	-
	-	3,791,928	-	-	-	-
NET ASSETS						
Unrestricted	(35,632)	(1,449,579)	359,451	23,838	85,580	(25,940)
	$ (27,388)	$ 2,449,930	$ 379,051	$ 23,963	$ 85,902	$ (21,805)

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF FINANCIAL POSITION - HOUSING
DECEMBER 31, 2017
(PAGE 4 0F 4)

LIABILITIES AND NET ASSETS	East Bridger St (Fund 905)	SEICAA Manor (Fund 730)	Housing Fund (Fund 907)	Station 1938 (Fund 927)	Fountain Courts (Fund 937)	Total
CURRENT LIABILITIES						
Deferred revenue	$ -	$ -	$ 3,781	$ -	$ -	$ 6,324
Accounts Payable	1,800	-	1,334	489	10	29,597
Accounts Payable-affiliate	-	-	-	514	20,691	27,063
Accrued salaries	-	-	-	-	-	6,388
Current portion of mortgage payable	-	-	-	6,373	12,600	67,675
Accrued interest payable	-	-	-	-	-	18,709
Tenant deposits held in trust	400	-	-	2,855	3,272	38,370
	2,200	-	5,115	10,231	36,573	194,126
LONG-TERM DEBT						
Mortgage payable-net of current portion	-	-	-	334,781	171,346	3,783,417
Flexible subsidy	-	-	-	-	-	514,638
	-	-	-	334,781	171,346	4,298,055
NET ASSETS						
Unrestricted	128,366	929,684	-	(178,482)	73,429	(89,285)
	$ 130,566	$ 929,684	$ 5,115	$ 166,530	$ 281,348	$ 4,402,896

The notes to financial statements are an integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF REVENUES, FUNCTIONAL EXPENSES AND CHANGES IN NET ASSETS - HOUSING
FOR THE YEAR ENDED DECEMBER 31, 2017
(PAGE 1 0F 2)

	Infill Housing (Fund 050)	St. Anthony Place (Fund 911)	South Oak Apartments (Fund 917)	LZ Rent (Fund 710)	Jefferson House (Fund 711)	Lilac Blackfoot (Fund 725)
REVENUES						
Rents and services	$ -	$ 308,697	$ 112,526	$ 408	$ 9,140	$ -
Grants	-	573,688	-	-	-	-
Donations	-	-	-	-	-	-
Local, in-kind, and other	153,431	9,369	-	4,772	12,462	1,500
Interest income	-	494	107	-	-	-
	153,431	892,248	112,633	5,180	21,602	1,500
EXPENSES						
Administration	13,715	67,909	28,843	264	5,772	9,983
Utilities	-	81,488	28,913	-	-	-
Operating and maintenance	-	276,132	38,139	1,680	11,763	9,384
Taxes and insurance	-	87,494	7,633	-	385	-
Depreciation	-	169,758	19,448	244	4,084	-
Interest	-	226,186	-	-	-	-
Other expense	165,011	-	-	1,178	132	111,595
	178,726	908,967	122,976	3,366	22,136	130,962
CHANGES IN NET ASSETS	(25,295)	(16,719)	(10,343)	1,814	(534)	(129,462)
TRANSFERS IN (OUT) UNRESTRICTED	-	-	-	-	-	-
BEGINNING NET ASSETS	(10,337)	(1,432,860)	369,794	22,024	86,114	103,522
ENDING NET ASSETS	$ (35,632)	$ (1,449,579)	$ 359,451	$ 23,838	$ 85,580	$ (25,940)

The notes to financial statements are an
integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

COMBINING STATEMENT OF REVENUES, FUNCTIONAL EXPENSES AND CHANGES IN NET ASSETS - HOUSING
FOR THE YEAR ENDED DECEMBER 31, 2017
(PAGE 2 0F 2)

	East Bridger St (Fund 905)	SEICAA Manor (Fund 730)	Housing Fund (Fund 907)	Station 1938 (Fund 927)	Fountain Courts (Fund 937)	Total
REVENUES						
Rents and services	$ 450	$ 18,890	$ -	$ 31,740	$ 41,425	$ 523,276
Grants	-	-	-	-	-	573,688
Donations	-	-	-	-	-	-
Local, in-kind, and other	-	-	-	-	-	181,534
Interest income	-	-	-	444	1	1,046
	450	18,890	-	32,184	41,426	1,279,544
EXPENSES						
Administration	-	385	-	8,841	15,300	151,012
Utilities	-	-	-	4,662	3,998	119,061
Operating and maintenance	1,503	11,648	-	5,629	6,966	362,844
Taxes and insurance	110	-	-	3,296	2,384	101,302
Depreciation	271	20,296	-	12,779	14,750	241,630
Interest	-	-	-	961	1,008	228,155
Other expense	554	-	-	-	-	278,470
	2,438	32,329	-	36,168	44,406	1,482,474
CHANGES IN NET ASSETS	(1,988)	(13,439)	-	(3,984)	(2,980)	(202,930)
TRANSFERS IN (OUT) UNRESTRICTED	130,354	(50,000)	-	-	-	80,354
BEGINNING NET ASSETS	-	993,123	-	(174,498)	76,409	33,291
ENDING NET ASSETS	$ 128,366	$ 929,684	$ -	$ (178,482)	$ 73,429	$ (89,285)

The notes to financial statements are an
integral part of these financial statements

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

SINGLE AUDIT SECTION
FOR THE YEAR ENDED DECEMBER 31, 2017

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Deaton & Company, Chartered
Certified Public Accountants
215 North 9th, Suite A
Pocatello, Idaho 83201-5278
(208) 232-5825
Members of Idaho Society of Certified Public Accountants
Members of American Institute of Certified Public Accountants

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

To the Board of Directors of
Southeastern Idaho Community Action Agency, Inc.
Pocatello, Idaho

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 Southeastern Idaho Community Action Agency, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 4, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Southeastern Idaho Community Action Agency, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Southeastern Idaho Community Action Agency, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Southeastern Idaho Community Action Agency, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Deaton & Company

Pocatello, Idaho
September 4, 2018

Deaton & Company, Chartered
Certified Public Accountants
215 North 9th, Suite A
Pocatello, Idaho 83201-5278
(208) 232-5825
Members of Idaho Society of Certified Public Accountants
Members of American Institute of Certified Public Accountants

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

To the Board of Directors of
Southeastern Idaho Community Action Agency, Inc.
Pocatello, Idaho

Report on Compliance for Each Major Federal Program

We have audited Southeastern Idaho Community Action Agency, 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 Southeastern Idaho Community Action Agency, Inc.'s major federal programs for the year ended December 31, 2017. Southeastern Idaho Community Action Agency, 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 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 Southeastern Idaho Community Action Agency, 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* (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 Southeastern Idaho Community Action Agency, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

Management of Southeastern Idaho Community Action Agency, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Southeastern Idaho Community Action Agency, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each 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 Southeastern Idaho Community Action Agency, Inc.'s internal control over compliance.

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

Pocatello, Idaho
September 4, 2018

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

PROGRAM OR CLUSTER TITLE FEDERAL GRANTOR/PASS-THROUGH GRANTOR	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Energy			
Pass-through from the State of Idaho			
Weatherization Assistance for Low Income Persons	81.042	DOE-516,517	$ 168,399
			168,399
U.S. Department of Health and Human Services			
Pass-through State of Idaho Health & Welfare			
Low Income Home Energy Assistance	93.568	LIHEAP-517, 518	1,133,688
Community Service Block Grant	93.569	CSBG-517	322,440
Pass-through Southeast Idaho Council of Governments			
Nutrition Services	93.045	UNKNOWN	112,966
			1,569,094
U.S. Department of Agriculture			
Pass-trough Southeast Idaho Council of Governments			
Nutritional Program for the Elderly	10.570	UNKNOWN	20,093
			20,093
U.S. Department of Housing and Urban Development (HUD)			
Mortgage Insurance for the Purchase or Refinancing of Existing Multifamily Housing Projects (Note D)	14.155	-	3,371,525
Operating Assistance for Troubled Multifamily Housing (Note D)	14.164	-	514,638
Self-Help Homeownership Opportunity Program (Note D)	14.247	-	722,000
Pass-through from Idaho Housing Association			
Lower Income Housing Assistance Program - Section 8	14.856	UNKNOWN	573,688
Emergency Solutions Grant Program	14.231	ESG 17-16	38,402
Continuum of Care Program	14.235	COC 14-17, 14-18	37,693
			5,257,946
Corporation for National and Community Service			
Retired Senior Volunteer Program	94.002	-	65,639
Department of Home Land Security			
Emergency Food and Shelter National Board Programs	97.114	-	1,440
			1,440
Total Expenditures of Federal Awards			$ 7,082,611

See accompanying notes to schedule of expenditures of federal awards

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE A - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Southeastern Idaho Community Action Agency, Inc., under programs of the federal government for the year ended December 31, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Southeastern Idaho Community Action Agency, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Southeastern Idaho Community Action Agency, Inc.

NOTE B - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE C - Indirect Cost Rate

Southeastern Idaho Community Action Agency, Inc., has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE D - Department of Housing and Urban Development Loan Programs

The loan programs listed subsequently and related balances are included in Southeastern Idaho Community Action Agency, Inc.'s basic financial statements. Loans outstanding at the beginning of the year are included in the federal expenditures presented in the Schedule. The balances of loans outstanding at December 31, 2017 consists of:

CFDA Number	Program Name	Outstanding Balance at December 31, 2017
14.155	Mortgage Insurance for the Purchase or Refinancing of Existing Multifamily Housing Projects	$ 3,325,993
14.247	Self-Help Homeownership Opportunity Program	572,000
14.164	Operating Assistance for Troubled Multifamily Housing	514,638
		$ 4,412,631

NOTE E - Pass Through Subrecipients

Southeastern Idaho Community Action Agency Inc. has elected not to pass-through federal funds to any subrecipients.

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2017

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal Control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Type of auditor's report issued on compliance over major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major federal programs:

Name of Federal Program	CFDA Number
Mortgage Insurance for the Purchase or Refinancing of Existing Multifamily Housing Projects	14.155
Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation	14.856
Low Income Home Energy Assistance	93.568

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000
Auditee qualifies as a low-risk auditee?	No

SOUTHEASTERN IDAHO COMMUNITY ACTION AGENCY, INC.

SUMMARY SCHEDULE OF PRIOR PERIOD AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2017

PRIOR YEAR FINDINGS:

NONE