

***Community Development Support Association, Inc.
and Subsidiary***
Enid, Oklahoma

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

For the Year Ended June 30, 2021

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COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

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June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Development Support Association, Inc. and Subsidiary

We have audited the accompanying consolidated financial statements of Community Development Support Association, Inc. and Subsidiary (a nonprofit organization), which comprise the consolidated statement of financial position as of June 30, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated 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 consolidated financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Community Development Support Association, Inc. and Subsidiary's preparation and fair presentation of the consolidated 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 Community Development Support Association, Inc. and Subsidiary'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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Community Development Support Association, Inc. and Subsidiary as of June 30, 2021, 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.

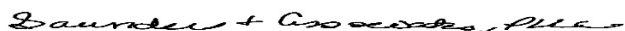
Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated 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* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated 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 February 7, 2022 on our consideration of Community Development Support Association, Inc. and Subsidiary'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Community Development Support Association, Inc. and Subsidiary's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Development Support Association, Inc. and Subsidiary's internal control over financial reporting and compliance.



SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

February 7, 2022

FINANCIAL STATEMENTS

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of June 30, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>ASSETS</u>			
<u>Current Assets:</u>			
Cash	\$ 3,663,507	\$ 1,147,576	\$ 4,811,083
Investments	127,061	0	127,061
Grants Receivable	2,515	407,604	410,119
Other Receivables	2,077	0	2,077
Loans Receivable - Short Term	0	10,599	10,599
Inventory	1,969	0	1,969
Prepaid Insurance	20,245	0	20,245
Other Prepaids	1,288	0	1,288
Total Current Assets	<u>3,818,662</u>	<u>1,565,779</u>	<u>5,384,441</u>
<u>Fixed Assets:</u>			
Rental Property	3,208,048	0	3,208,048
Buildings	2,681,268	0	2,681,268
Equipment	161,239	0	161,239
Accumulated Depreciation	<u>(1,338,882)</u>	<u>0</u>	<u>(1,338,882)</u>
Total Fixed Assets	<u>4,711,673</u>	<u>0</u>	<u>4,711,673</u>
<u>Other Assets:</u>			
Loans Receivable - Long Term	<u>0</u>	<u>140,172</u>	<u>140,172</u>
Total Other Assets	<u>0</u>	<u>140,172</u>	<u>140,172</u>
TOTAL ASSETS	<u>\$ 8,530,335</u>	<u>\$ 1,705,951</u>	<u>\$ 10,236,286</u>
<u>LIABILITIES</u>			
<u>Current Liabilities:</u>			
Accounts Payable	\$ 71,291	\$ 0	\$ 71,291
Accrued Compensation Payable	39,689	0	39,689
Other Payables	88,533	0	88,533
Total Current Liabilities	<u>199,513</u>	<u>0</u>	<u>199,513</u>
Total Liabilities	<u>199,513</u>	<u>0</u>	<u>199,513</u>
Net Assets	3,619,149	1,705,951	5,325,100
Net Fixed Assets	<u>4,711,673</u>	<u>0</u>	<u>4,711,673</u>
Total Net Assets	<u>8,330,822</u>	<u>1,705,951</u>	<u>10,036,773</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 8,530,335</u>	<u>\$ 1,705,951</u>	<u>\$ 10,236,286</u>

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

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATED STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
<u>REVENUES</u>			
Contract - Federal	\$ 0	\$ 2,462,895	\$ 2,462,895
Contract - State	0	110,343	110,343
Service Reimbursement	0	95,604	95,604
Rent Revenue	285,713	0	285,713
Loan Payment/Recapture	0	0	0
Local Revenue	118,037	16,389	134,426
Memberships	0	0	0
Special Events	0	0	0
Annual Meeting	0	0	0
Donations	9,529	214,141	223,670
Other	52,389	1,297	53,686
InKind Revenue	0	302,061	302,061
Interest	14,186	0	14,186
Total Revenue	<u>479,854</u>	<u>3,202,730</u>	<u>3,682,584</u>
Net Assets Released from Restrictions -			
Satisfaction of Program Requirements	<u>3,250,114</u>	<u>(3,250,114)</u>	<u>0</u>
Total Revenue and Other Support	<u>3,729,968</u>	<u>(47,384)</u>	<u>3,682,584</u>
<u>EXPENSES</u>			
Family Preservation and Support	601,889	0	601,889
Educational and Employment Success	746,879	0	746,879
Community Organizations	3,864	0	3,864
Housing	1,398,542	0	1,398,542
Early Childhood	338,938	0	338,938
Non-Profit Center	73,732	0	73,732
Local	235,720	0	235,720
Management and General	382,214	0	382,214
Total Expenses	<u>3,781,778</u>	<u>0</u>	<u>3,781,778</u>
Changes in Net Assets	(51,810)	(47,384)	(99,194)
Net Assets, June 30, 2020	3,526,722	1,706,859	5,233,581
Net Fixed Assets, June 30, 2020	4,766,509	0	4,766,509
Transfers In (Out)	(46,476)	46,476	0
Loan Activity	0	0	0
Capital Additions/(Dispositions)	<u>135,877</u>	<u>0</u>	<u>135,877</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 8,330,822</u>	<u>\$ 1,705,951</u>	<u>\$ 10,036,773</u>

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

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2021

	Family Preservation and Support	Educational and Employment Success	Community Organizations	Housing
EXPENSES				
Salaries and Wages	\$ 219,955	\$ 234,478	\$ 0	\$ 241,005
Fringe Benefits	75,913	84,416	0	68,730
Consultants/Audit	1,838	(4,833)	0	8,309
Contract Labor	961	0	0	0
Travel	1,718	1,552	0	15,777
Space Cost	17,343	17,281	0	10,681
General Operating	39,440	15,691	42	13,978
Liability Insurance	1,930	9,641	0	49,458
Equipment	3,782	368	0	11,886
Miscellaneous	0	492	920	3,112
Depreciation Expense	0	0	0	0
Special Projects	0	737	2,084	0
Resource Materials	2,182	24,728	818	0
Contractor Expense	0	0	0	98,865
Housing Acquisition	0	0	0	335,249
Property Maintenance	0	1,546	0	95,036
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	58,215
Program Expense	0	58,721	0	0
Health and Safety Materials	0	0	0	25,614
Materials	0	0	0	95,638
Emergency Assistance	236,827	0	0	234,268
Soft Costs	0	0	0	32,721
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	302,061	0	0
Bad Debt Expense	0	0	0	0
TOTAL EXPENSES	\$ 601,889	\$ 746,879	\$ 3,864	\$ 1,398,542

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

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2021

	Early Childhood	Non-Profit Center	Local	Management and General	Total
EXPENSES					
Salaries and Wages	\$ 192,809	\$ 17,835	\$ 12,876	\$ 252,909	\$ 1,171,867
Fringe Benefits	59,151	3,834	2,781	69,564	364,389
Consultants/Audit	3,123	0	176	10,506	19,119
Contract Labor	0	2,915	450	1,241	5,567
Travel	6,423	21	20	0	25,511
Space Cost	23,080	28,233	13,565	14,949	125,132
General Operating	15,110	1,348	2,800	29,953	118,362
Liability Insurance	1,386	0	50	865	63,330
Equipment	2,940	0	0	2,227	21,203
Miscellaneous	107	0	912	0	5,543
Depreciation Expense	0	0	190,713	0	190,713
Special Projects	3,048	0	10,060	0	15,929
Resource Materials	31,761	0	1,317	0	60,806
Contractor Expense	0	0	0	0	98,865
Housing Acquisition	0	0	0	0	335,249
Property Maintenance	0	19,546	0	0	116,128
Closing Costs	0	0	0	0	0
Emergency Repair	0	0	0	0	58,215
Program Expense	0	0	0	0	58,721
Health and Safety Materials	0	0	0	0	25,614
Materials	0	0	0	0	95,638
Emergency Assistance	0	0	0	0	471,095
Soft Costs	0	0	0	0	32,721
Tuition - Mini Grant	0	0	0	0	0
Other Sub Grantee Payment	0	0	0	0	0
InKind Expense	0	0	0	0	302,061
Bad Debt Expense	0	0	0	0	0
TOTAL EXPENSES	\$ 338,938	\$ 73,732	\$ 235,720	\$ 382,214	\$ 3,781,778

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

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2021

<u>Change in Net Assets (Adjusted for Loan Activity and Capital Additions)</u>	\$ 37,183
<u>Increase (Decrease) From Operating Activities:</u>	
(Increase) Decrease in Grants Receivable	\$ 239,569
(Increase) Decrease in Other Receivables	(3,240)
(Increase) Decrease in Inventory	(748)
(Increase) Decrease in Prepaid Expenses	(15,070)
Increase (Decrease) in Accounts Payable	24,252
Increase (Decrease) in Other Payables	15,613
Increase (Decrease) in Accrued Compensation Payable	450
Depreciation Expense	<u>190,713</u>
	<u>451,539</u>
Net Increase (Decrease) From Operating Activities	<u>488,722</u>
<u>Increase (Decrease) From Investing Activities:</u>	
(Increase) Decrease in Fixed Assets	(135,877)
(Increase) Decrease in Loans Receivable	10,286
(Increase) Decrease in Investments	<u>(32,682)</u>
Net Increase (Decrease) From Investing Activities	<u>(158,273)</u>
<u>Increase (Decrease) From Financing Activities:</u>	
Net Increase (Decrease) From Financing Activities	<u>0</u>
Net Increase (Decrease) in Cash	330,449
Cash Balance, June 30, 2020	<u>4,480,634</u>
CASH BALANCE, JUNE 30, 2021	\$ <u><u>4,811,083</u></u>

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

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended June 30, 2021

NOTE 1: ACCOUNTING POLICIES

A) Principles of Consolidation – The consolidated financial statements include the accounts of Community Development Support Association, Inc. and its wholly owned subsidiary, CDSA Housing, Inc. All material inter-organization transactions have been eliminated.

B) Organizations' Background – Community Development Association, Inc. was formed to seek improvements in health, education and other areas of human welfare through the provision of consultation and technical assistance to local and statewide citizen groups and organizations. Substantially all of the income is received from federal, state and local grants, and is restricted to use for these services.

CDSA Housing, Inc. was formed for the purpose of entering into housing development activities with for-profit companies. The partnership has entered into one agreement with a general partner, and is a minority member of a Limited Liability Corporation. The Board approved dissolution in June 2021. CDSA Housing, Inc. bank account was closed and funds remitted to Community Development Support Association, Inc. in June 2021. Formal dissolution of CDSA Housing, Inc. with the Internal Revenue Service and the State of Oklahoma has not yet occurred.

C) Fund Accounting - In order to ensure observance of limitations and restrictions placed on the use of the resources available to the Organization, the financial records are maintained in accordance with the principles of "fund accounting." This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into the funds that are in accordance with activities or objectives specified.

D) Basis of Accounting - The accrual basis of accounting is employed with the following policies being applied:

Revenue is recognized as funds are authorized by the grantor agency, or as expenditures become eligible for reimbursement under program guidelines. Such revenue is subject to review by the funding agencies.

All purchases are expensed in the period incurred. Expenses incurred but not paid at year-end are presented as accounts payable on the statement of financial position. Accounts payable are presented as unrestricted, as the liability has been incurred and this releases the temporary restriction. Net assets represent the cumulative excess of funds received over expenditures incurred for each grant. The net assets with donor restrictions are subject to recall or reobligation at the discretion of the granting agency.

E) Basis of Presentation – The organization is required to report information regarding its financial position and activities according to two classes of net assets; net assets with donor restrictions and net assets without donor restrictions. Accordingly, net assets of the organization and changes therein are classified and reported as follows:

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

Net Assets Without Donor Restrictions – Net assets not subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended June 30, 2021

NOTE 1: ACCOUNTING POLICIES, CONTINUED

- F) Recognition of Donor Restrictions – Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events specified by donors.

Program Requirements Accomplished:

Family Preservation and Support Expenses	\$ 762,057
Educational and Employment Success Expenses	804,895
Community Organizations	3,754
Housing Expenses	1,283,048
Early Childhood Expenses	396,360
Non-Profit Center	0
Local	<u>0</u>
Total Restrictions Released	<u>\$ 3,250,114</u>

- G) Net Assets With Donor Restrictions – Net assets with donor restriction at June 30, 2021 are restricted for the following purposes or periods:

Family Preservation and Support Program	\$ 179,604
Educational and Employment Success Program	74,207
Community Organizations	1,938
Housing Program	1,141,274
Early Childhood Program	308,928
Non-Profit Center	0
Local	<u>0</u>
Total Net Assets With Donor Restrictions	<u>\$ 1,705,951</u>

- H) Appropriations of Net Assets Without Donor Restrictions – The Board of Directors has designated funds for future building maintenance. As of June 30, 2021, \$150,000 of net assets without donor restrictions have been designated for this purpose.

- I) Contributions Received and Made – Pledges from contributors are recognized as support in the period designated by the donor. Unsolicited contributions are recognized as support when received. A contribution is “an unconditional transfer of cash or other assets.” The recognition of a liability for an unconditional promise to give by the organization is required. The liability and associated expense should be recognized at the time when the organization has an obligation to transfer the promised assets in the future, which generally occurs when the donor approves a specific grant or when the recipient is notified.

- J) Inventory - Inventory is valued at the lower of cost (first-in, first-out) or market. Inventory at June 30, 2021 is comprised of \$1,415 of office supplies and \$554 of weatherization supplies.

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended June 30, 2021

NOTE 1: ACCOUNTING POLICIES, CONTINUED

K) Income Taxes and Uncertain Tax Positions

Income Tax Status – Community Development Support Association, Inc. 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. Community Development Support Association, Inc. currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded.

Community Development Support Association, Inc. 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. Community Development Support Association, Inc. has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. Community Development Support Association, Inc. 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 Community Development Support Association, Inc.'s financial condition, results of operations, or cash flows. Accordingly, Community Development Support Association, Inc. has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at June 30, 2021.

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

CDSA Housing, Inc. is a for-profit entity subject to federal and state taxes. CDSA Housing, Inc. evaluates and accounts for its uncertain tax position. Management has evaluated CDSA Housing, Inc.'s uncertain tax positions and determined no uncertain tax positions exist as of June 30, 2021 which would require CDSA Housing, Inc. to record a liability for uncertain tax positions in its financial statements. Interest and penalties, if any, resulting from any uncertain tax positions required to be recorded by CDSA Housing, Inc. would be presented in other expenses.

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

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended June 30, 2021

NOTE 1: ACCOUNTING POLICIES, CONTINUED

- L) Cash and Cash Equivalents - For the purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Funds are maintained at financial institutions insured by the Federal Deposit Insurance Corporation (FDIC), and are collateralized with securities held by the pledging financial institutions trust department. 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.

<u>Category</u>	<u>Bank Balance</u>
1) Insured or collateralized with securities held by the organization or by its agent in the organization's name.	\$ 848,782
2) Collateralized with securities held by the pledging financial institution's trust department.	4,134,378
3) Uncollateralized	<u>0</u>
TOTAL	<u>\$ 4,983,160</u>

- M) Unconditional Promises to Give – Contributions are recognized when the donor makes a promise to give to the organization without consideration of the occurrence of a particular event, that is, in substance, unconditionally. Unconditional promises to give are recorded as support with or without donor restrictions, depending on the existence and/or nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

NOTE 2: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects Community Development Support Association, Inc.'s financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions or board mandated restriction within one year of the statement of financial position date. Donor-restricted resources are available to support general expenditures to the extent that restrictions on those resources will be met by conducting the normal activities of Community Development Support Association, Inc.'s programs in the coming year.

Financial assets at year end	\$ 5,501,111
Less those unavailable for general expenditures within one year	
Contractual or Donor-Imposed Restrictions:	
Loans Receivable due in more than one year	(140,172)
Board Designations:	
Designated for future building maintenance	(150,000)
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 5,210,939</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended June 30, 2021

NOTE 3: ALLOCATION OF GENERAL AND ADMINISTRATIVE EXPENSES

The allocation of general and administrative expenses was based on the actual general and administrative expenses incurred that are directly related to the contracts' program services which are allocated on a reasonable basis that is consistently applied. The expenses that are allocated are:

<u>Allocation Basis</u>	<u>Type of Cost</u>
Employee Time	Compensation and Benefits
Program Expenses	Audit, Travel, Postage, Printing, Liability Insurance
Usage	Administrative Office Supplies, Copy Machine, Equipment Leases, Dues, Subscriptions and Reference Materials
Square Footage	Space, Building Insurance
Number of Staff	Telephone

NOTE 4: PENSION PLAN

Community Development Support Association, Inc. contributes 5 percent of wages to a retirement plan for all full and eligible part time employees after one year of employment. During the period ended June 30, 2021, CDSA contributed a total of \$49,972 for the employees.

NOTE 5: LOANS RECEIVABLE

On May 2, 2017, Community Development Support Association, Inc. entered into a promissory note with Forest Ridge Heights, LP, an Oklahoma limited partnership in the amount of \$200,000. The note is secured by a mortgage of the Housing Development. The note calls for 205 monthly payments of \$1,248 at 3% interest beginning June 2, 2017 through June 2033. The note receivable balance at June 30, 2021 was \$150,771.

NOTE 6: CONTINGENT LIABILITIES

The organization participates in a number of federally 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; however, grantor agencies may provide for further examinations. Based on prior experience, management believes that further examinations would not result in any significant disallowed costs.

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended June 30, 2021

NOTE 7: FIXED ASSETS

CDSA values all property and equipment at historical cost. Property, equipment, and furniture purchased at a cost of \$5,000 or more, that has a useful life of five or more years, is recorded as a capital asset and depreciated over the useful life using the straight-line method.

	Balance at 06/30/20	Additions	Disposals	Balance at 06/30/21
Equipment	\$ 161,239	\$ 0	\$ 0	\$ 161,239
Buildings	2,681,268	0	0	2,681,268
Rental Property	3,072,171	135,877	0	3,208,048
Accumulated Depreciation	(1,148,169)	(190,713)	0	(1,338,882)
Net Book Value	\$ 4,766,509	\$ (54,836)	\$ 0	\$ 4,711,673

Donated equipment is valued at fair market value at the date of donation. Depreciation expense for the year ended June 30, 2021 was \$190,713.

NOTE 8: 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.

NOTE 9: ECONOMIC DEPENDENCY

CDSA receives a significant portion of its revenue from funds provided through federal and state grants. The grant amounts are appropriated each year by the federal and state agencies. If significant budget cuts are made at the federal and/or state level, the amount of the funds the organization receives 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 the organization will receive in the next fiscal year.

NOTE 10: RISKS AND UNCERTAINTIES

In early March 2020, the COVID-19 virus was declared a global pandemic, and it unfortunately continues to spread rapidly. Business continuity, including supply chains and consumer demand across a broad range of industries and countries, could be severely impacted for months or more, as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

NOTE 11: SUBSEQUENT EVENTS

Date of Management Evaluation – Management of Community Development Support Association has evaluated subsequent events through February 7, 2022, 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 CONSOLIDATED FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF CONSOLIDATED FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Community Development Support Association, Inc. and Subsidiary

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 consolidated financial statements of Community Development Support Association, Inc. and Subsidiary (a non-profit organization), which comprise the consolidated statement of financial position as of June 30, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated February 7, 2022.

Internal Control Over Consolidated financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Community Development Support Association, Inc. and Subsidiary'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Development Support Association, Inc. and Subsidiary's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Development Support Association, Inc. and Subsidiary'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 Community Development Support Association, Inc. and Subsidiary's consolidated 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 Community Development Support Association, Inc. and Subsidiary's consolidated 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 Community Development Support Association, Inc. and Subsidiary's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Development Support Association, Inc. and Subsidiary's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

February 7, 2022

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
Community Development Support Association, Inc. and Subsidiary

Report on Compliance for Each Major Program

We have audited Community Development Support Association, Inc. and Subsidiary'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 Community Development Support Association, Inc. and Subsidiary's major federal programs for the year ended June 30, 2021. Community Development Support Association, Inc. and Subsidiary'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 Community Development Support Association, Inc. and Subsidiary'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 Community Development Support Association, Inc. and Subsidiary'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 Community Development Support Association, Inc. and Subsidiary's compliance.

Opinion on Each Major Federal Program

In our opinion, Community Development Support Association, Inc. and Subsidiary 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 June 30, 2021.

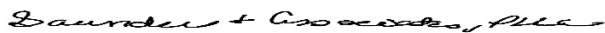
Report on Internal Control Over Compliance

Management of Community Development Support Association, Inc. and Subsidiary 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 Community Development Support Association, Inc. and Subsidiary'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 Community Development Support Association, Inc. and Subsidiary'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

February 7, 2022

SUPPLEMENTAL INFORMATION

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Unique Entity Identifier	CDSA Fund No.	CFDA Number	Contract Number	Contract Amount	Pass- Through to Subrecipients	Cash Accrued or Deferred 06/30/20	Revenue	Expendi- tures	Cash Accrued or Deferred 06/30/21
<u>U. S. DEPARTMENT OF HUMAN SERVICES</u>										
<u>Passed Through the Okla. Dept. of Commerce</u>	802308759									
Community Services Block Grant		A14	93.569	18146 CSBG 21	\$ 139,609	\$ 0	\$ 0	\$ 4,925	\$ 4,925	\$ 0
Community Services Block Grant		A24	93.569	17757 CSBG 20	143,315	0	0	120,360	120,360	0
Community Services Block Grant		A27	93.569	COVID-19 18006 CSBG CR 20	6,050	0	0	5,600	5,600	0
Community Services Block Grant-Captain		A28	93.569	17587 CSBG 19	5,644	0	0	1,411	1,411	0
Community Services Block Grant-Captain		A29	93.569	18036 CSBG 20	5,644	0	0	4,233	4,233	0
Community Services Block Grant - CARES		A32	93.569	COVID-19 17840 CSBG CR 20	190,480	0	0	139,487	139,487	0
Weatherization - LIHEAP		N24	93.568	18183 DHS 20	95,984	0	0	1,604	1,604	0
Weatherization - LIHEAP		N28	93.568	17678 DHS 19	115,619	0	0	66,387	66,387	0
<u>Passed Through Okla. Child Care Resource and Referral Association</u>	N/A									
Child Care Resource & Referral Service		R24	93.575	N/A	159,920	0	0	159,984	159,984	0
Child Care Resource & Referral Service-Infant/Toddler		R28	93.575	N/A	90,335	0	0	90,422	90,422	0
Total U.S. Dept. of Human Service						0	0	594,413	594,413	0
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICES</u>										
<u>Passed Through YouthBuild USA, Inc.</u>	N/A									
Americorps		W36	94.006	19NDHMA0030023	69,405	0	0	48,011	48,011	0
Total Corporation for National and Community Services						0	0	48,011	48,011	0
<u>U. S. DEPARTMENT OF ENERGY</u>										
<u>Passed Through the Okla. Dept. of Commerce</u>	802308759									
DOE Weatherization		N48	81.042	17783 DOE 20	318,796	0	0	215,405	215,405	0
Total U.S. Dept. of Energy						0	0	215,405	215,405	0

* See accompanying notes to schedule of federal/state awards.

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Unique Entity Identifier	CDSA Fund No.	CFDA Number		Contract Number	Contract Amount	Pass- Through to Subrecipients	Cash Accrued or Deferred 06/30/20	Revenue	Expendi- tures	Cash Accrued or Deferred 06/30/21
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>											
Housing Counseling		M73	14.169		HC-20-0821-007	17,015	0	0	16,880	16,880	0
Homeless Management Information Systems Technical Assistance		K20	14.261		OK0042L6I002012	44,765	0	0	4,939	4,939	0
Homeless Management Information Systems Technical Assistance		K24	14.261		OK0042L6I001911	44,765	0	0	40,585	40,585	0
Continuum of Care		M80	14.267		OK0151L6I001900	19,816	0	0	19,816	19,816	0
<u>Passed Through Okla. Dept. Commerce</u>	802308759										
Emergency Solutions Grant		K38	14.231	COVID-19	17915 ESG CR 20	181,150	0	0	170,448	170,448	0
Emergency Solutions Grant		K40	14.231		17650 ESG 19	54,699	0	0	13,185	13,185	0
Emergency Solutions Grant		K44	14.231		18058 ESG 20	53,847	0	0	37,358	37,358	0
<u>Passed Through the Okla. Housing Finance Agency</u>	N/A										
HOME Investment Partnerships Program		M24	14.239		1629 HOME 19	217,600	0	0	40,308	40,308	0
HOME Investment Partnerships Program		M27	14.239		1639 HOME 19	496,900	0	0	343,886	343,886	0
HOME Investment Partnerships Program		M31	14.239		1606 HOME 19	438,900	0	0	87,142	87,142	0
HOME Investment Partnerships Program		M34	14.239		1630 HOME 19	6,110	0	0	6,110	6,110	0
HOME Investment Partnerships Program		M37	14.239		1640 HOME 19	49,690	0	0	10,765	10,765	0
HOME Investment Partnerships Program		M39	14.239		1607 HOME 19	43,890	0	0	43,890	43,890	0
<u>Passed Through the City of Enid</u>	N/A										
CDBG - Owner Occupied Housing		L44	14.218		B-20-MC-40-0006	85,000	0	0	43,984	43,984	0
CDBG - CARES		L50	14.218	COVID-19	B-20-MW-40-0006	140,000	0	0	5,455	5,455	0
CDBG - CARES		L53	14.218	COVID-19	B-20-MW-40-0006	153,815	0	0	91,979	91,979	0
CDBG - Owner Occupied Housing		L54	14.218		B-19-MC-40-0006	125,000	0	0	34,289	34,289	0
Total Dept. of Housing and Urban Development							0	0	1,011,019	1,011,019	0
<u>U. S. DEPARTMENT OF LABOR</u>											
YouthBuild-V		W32	17.274		YB-32935-18-60-A-40	1,074,567	0	0	394,047	394,047	0
Total U. S. Department of Labor							0	0	394,047	394,047	0
<u>U. S. DEPARTMENT OF THE TREASURY</u>											
<u>Passed Through the City of Enid</u>	N/A										
Coronavirus Relief Fund		L51	21.019	COVID-19	N/A	100,000	0	0	100,000	100,000	0
Coronavirus Relief Fund		L52	21.019	COVID-19	N/A	100,000	0	0	100,000	100,000	0
Total U. S. Department of the Treasury							0	0	200,000	200,000	0
TOTAL FEDERAL AWARDS							<u>0</u>	<u>0</u>	<u>\$ 2,462,895</u>	<u>\$ 2,462,895</u>	<u>\$ 0</u>

* See accompanying notes to schedule of federal/state awards.

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year Ended June 30, 2021

<u>State Grantor/Pass-Through Grantor/Program Title</u>	<u>CDSA Fund No.</u>	<u>Contract Number</u>	<u>Contract Amount</u>	<u>Pass- Through to Subrecipients</u>	<u>Cash Accrued or Deferred 06/30/19</u>	<u>Revenue</u>	<u>Expendi- tures</u>	<u>Cash Accrued or Deferred 06/30/20</u>
<u>OKLAHOMA DEPARTMENT OF COMMERCE</u>								
State Appropriated Funds	B34	17954 SAF/CAA 21	\$ 5,790	\$ 0	\$ 0	\$ 5,790	\$ 5,790	\$ 0
<u>Passed Through Central Oklahoma Community Action Agency</u>								
Rx Oklahoma	C78	17958 PDP 21	104,553	20,500	0	104,553	104,553	0
Total Dept. of Commerce				20,500	0	110,343	110,343	0
TOTAL STATE AWARDS				\$ 20,500	\$ 0	\$ 110,343	\$ 110,343	\$ 0

* See accompanying notes to schedule of federal/state awards.

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended June 30, 2021

NOTE 1: BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards include the federal and state grant activity of Community Development Support Association, Inc. and are 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 schedules only present a selected portion of the operations of the organization they are not intended to and do not present the financial position, changes in net assets, or cash flows of the organization.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal and state awards 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

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. Audits of prior years have not resulted in any significant disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, management believes that further examinations would not result in any significant disallowed costs.

NOTE 4: INDIRECT COSTS

Community Development Support Association, Inc. has elected not to use the 10 percent de minimis indirect cost rate as allowed under the *Uniform Guidance*.

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	18146 CSBG 21 A14	17757 CSBG 20 A24	18006 CSBGCR 20 A27	17587 CSBG 19 A28
<u>REVENUE</u>				
Contract - Federal	\$ 4,925	\$ 120,360	\$ 5,600	\$ 1,411
Contract - State	0	0	0	0
Service Reimbursement	0	0	0	0
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	0	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	0	0	0	0
Other	0	0	0	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>4,925</u>	<u>120,360</u>	<u>5,600</u>	<u>1,411</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	2,614	45,615	0	0
Fringe Benefits	668	13,692	0	0
Consultants/Audit	860	216	0	0
Contract Labor	0	1,023	0	0
Travel	0	0	0	0
Space Cost	0	4,106	0	0
General Operating	0	15,526	5,600	1,411
Liability Insurance	0	709	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>4,142</u>	<u>80,887</u>	<u>5,600</u>	<u>1,411</u>
<u>Program Services:</u>				
Salaries and Wages	0	18,688	0	0
Fringe Benefits	0	5,006	0	0
Consultants/Audit	315	48	0	0
Contract Labor	0	44	0	0
Travel	21	0	0	0
Space Cost	0	7,759	0	0
General Operating	447	7,829	0	0
Liability Insurance	0	99	0	0
Equipment	0	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	18146 CSBG 21 A14	17757 CSBG 20 A24	18006 CSBGCR 20 A27	17587 CSBG 19 A28
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Special Projects	0	0	0	0
Resource Materials	0	0	0	0
Contractor Expense	0	0	0	0
Housing Acquisition	0	0	0	0
Property Maintenance	0	0	0	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	0
Program Expense	0	0	0	0
Health and Safety Materials	0	0	0	0
Materials	0	0	0	0
Emergency Assistance	0	0	0	0
Soft Costs	0	0	0	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	<u>783</u>	<u>39,473</u>	<u>0</u>	<u>0</u>
Total Expenses	<u>4,925</u>	<u>120,360</u>	<u>5,600</u>	<u>1,411</u>
Change in Net Assets	0	0	0	0
Net Assets, June 30, 2020	0	0	0	0
Transfers In (Out)	0	0	0	0
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	18036 CSBG 20 A29	17840 CSBG CR 20 A32	17954 SAF/ CAA 21 B34	U Way C25
<u>REVENUE</u>				
Contract - Federal	\$ 4,233	\$ 139,487	\$ 0	\$ 0
Contract - State	0	0	5,790	0
Service Reimbursement	0	0	0	0
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	0	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	0	0	0	0
Other	0	0	0	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>4,233</u>	<u>139,487</u>	<u>5,790</u>	<u>0</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	0	20,861	0	0
Fringe Benefits	0	5,975	0	0
Consultants/Audit	0	323	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	0	1,326	0	0
General Operating	4,233	150	0	0
Liability Insurance	0	0	0	0
Equipment	0	435	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>4,233</u>	<u>29,070</u>	<u>0</u>	<u>0</u>
<u>Program Services:</u>				
Salaries and Wages	0	22,317	4,624	0
Fringe Benefits	0	6,493	1,166	0
Consultants/Audit	0	885	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	0	3,198	0	0
General Operating	0	4,016	0	0
Liability Insurance	0	1,221	0	0
Equipment	0	1,388	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	18036 CSBG 20 A29	17840 CSBG CR 20 A32	17954 SAF/ CAA 21 B34	U Way C25
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Special Projects	0	0	0	0
Resource Materials	0	286	0	0
Contractor Expense	0	0	0	0
Housing Acquisition	0	0	0	0
Property Maintenance	0	0	0	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	0
Program Expense	0	0	0	0
Health and Safety Materials	0	0	0	0
Materials	0	0	0	0
Emergency Assistance	0	70,613	0	0
Soft Costs	0	0	0	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	<u>0</u>	<u>110,417</u>	<u>5,790</u>	<u>0</u>
Total Expenses	<u>4,233</u>	<u>139,487</u>	<u>5,790</u>	<u>0</u>
Change in Net Assets	0	0	0	0
Net Assets, June 30, 2020	0	0	0	2,616
Transfers In (Out)	0	0	0	(2,616)
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	BoA Self- Sufficiency Garfield Cty C32	Bank of the West Affordable Housing C33	17958 PDP 21 Rx Oklahoma C78	Rx Oklahoma NonODOC Funded C79
<u>REVENUE</u>				
Contract - Federal	\$ 0	\$ 0	\$ 0	\$ 0
Contract - State	0	0	104,553	0
Service Reimbursement	0	0	0	0
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	0	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	0	0	0	0
Other	0	0	0	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>0</u>	<u>0</u>	<u>104,553</u>	<u>0</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	0	0	11,230	0
Fringe Benefits	0	0	3,013	0
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	0	0	810	0
General Operating	0	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>0</u>	<u>0</u>	<u>15,053</u>	<u>0</u>
<u>Program Services:</u>				
Salaries and Wages	0	0	49,818	108
Fringe Benefits	0	0	21,321	39
Consultants/Audit	0	0	0	0
Contract Labor	0	0	870	0
Travel	0	0	1,697	0
Space Cost	0	0	5,293	0
General Operating	0	350	5,867	0
Liability Insurance	0	0	344	0
Equipment	0	0	2,394	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	BoA Self- Sufficiency Garfield Cty C32	Bank of the West Affordable Housing C33	17958 PDP 21 Rx Oklahoma C78	Rx Oklahoma NonODOC Funded C79
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Special Projects	0	0	0	0
Resource Materials	0	0	1,896	0
Contractor Expense	0	0	0	0
Housing Acquisition	0	0	0	0
Property Maintenance	0	0	0	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	0
Program Expense	0	0	0	0
Health and Safety Materials	0	0	0	0
Materials	0	0	0	0
Emergency Assistance	0	0	0	0
Soft Costs	0	0	0	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	<u>0</u>	<u>350</u>	<u>89,500</u>	<u>147</u>
Total Expenses	<u>0</u>	<u>350</u>	<u>104,553</u>	<u>147</u>
Change in Net Assets	0	(350)	0	(147)
Net Assets, June 30, 2020	8,914	900	0	0
Transfers In (Out)	0	0	0	147
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 8,914</u>	<u>\$ 550</u>	<u>\$ 0</u>	<u>\$ 0</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Integris RX/Medical Supplies Grant C91	Bank of Oklahoma EA COVID C92	Tyson COVID-19 Rapid Recovery C93
<u>REVENUE</u>			
Contract - Federal	\$ 0	\$ 0	\$ 0
Contract - State	0	0	0
Service Reimbursement	0	0	0
Rent Revenue	0	0	0
Loan Payments/Recaptures	0	0	0
Local Revenue	0	0	0
Membership	0	0	0
Special Events	0	0	0
Annual Meeting	0	0	0
Donations	7,500	5,000	5,000
Other	0	0	0
InKind Revenue	0	0	0
Interest Revenue	0	0	0
Total Revenue	<u>7,500</u>	<u>5,000</u>	<u>5,000</u>
<u>EXPENSES</u>			
<u>Administration:</u>			
Salaries and Wages	0	0	0
Fringe Benefits	0	0	0
Consultants/Audit	0	0	0
Contract Labor	0	0	0
Travel	0	0	0
Space Cost	0	0	0
General Operating	0	0	0
Liability Insurance	0	0	0
Equipment	0	0	0
Miscellaneous	0	0	0
Depreciation Expense	0	0	0
Materials	0	0	0
Property Maintenance	0	0	0
Special Projects	0	0	0
Total Administration	<u>0</u>	<u>0</u>	<u>0</u>
<u>Program Services:</u>			
Salaries and Wages	0	0	0
Fringe Benefits	0	0	0
Consultants/Audit	0	0	0
Contract Labor	0	0	0
Travel	0	0	0
Space Cost	0	0	0
General Operating	0	0	0
Liability Insurance	0	0	0
Equipment	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Integris RX/Medical Supplies Grant C91	Bank of Oklahoma EA COVID C92	Tyson COVID-19 Rapid Recovery C93
	<u>C91</u>	<u>C92</u>	<u>C93</u>
<u>EXPENSES, CONTINUED</u>			
<u>Program Services:</u>			
Miscellaneous	0	0	0
Depreciation Expense	0	0	0
Special Projects	0	0	0
Resource Materials	0	0	0
Contractor Expense	0	0	0
Housing Acquisition	0	0	0
Property Maintenance	0	0	0
Closing Costs	0	0	0
Emergency Repair	0	0	0
Program Expense	0	0	0
Health and Safety Materials	0	0	0
Materials	0	0	0
Emergency Assistance	254	5,000	5,000
Soft Costs	0	0	0
Tuition - Mini Grant	0	0	0
Other Sub Grantee Payment	0	0	0
InKind Expense	0	0	0
Bad Debt Expense	0	0	0
Total Program Services	<u>254</u>	<u>5,000</u>	<u>5,000</u>
Total Expenses	<u>254</u>	<u>5,000</u>	<u>5,000</u>
Change in Net Assets	7,246	0	0
Net Assets, June 30, 2020	0	0	0
Transfers In (Out)	0	0	0
Loan Activity	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 7,246</u>	<u>\$ 0</u>	<u>\$ 0</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Emergency Assistance Case Management C94	Emergency Assistance C95	Emergency Assistance Rx C96	Emergency Assistance NonHousing C97
<u>REVENUE</u>				
Contract - Federal	\$ 0	\$ 0	\$ 0	\$ 0
Contract - State	0	0	0	0
Service Reimbursement	0	0	0	0
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	0	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	705	75,622	2,856	10,000
Other	0	0	0	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>705</u>	<u>75,622</u>	<u>2,856</u>	<u>10,000</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	0	0	0	0
General Operating	0	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Program Services:</u>				
Salaries and Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	0	0	0	0
General Operating	0	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Emergency Assistance Case Management C94	Emergency Assistance C95	Emergency Assistance Rx C96	Emergency Assistance NonHousing C97
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Special Projects	0	0	0	0
Resource Materials	0	0	0	0
Contractor Expense	0	0	0	0
Housing Acquisition	0	0	0	0
Property Maintenance	0	0	0	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	0
Program Expense	0	0	0	0
Health and Safety Materials	0	0	0	0
Materials	0	0	0	0
Emergency Assistance	0	43,555	3,299	931
Soft Costs	0	0	0	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	<u>0</u>	<u>43,555</u>	<u>3,299</u>	<u>931</u>
Total Expenses	<u>0</u>	<u>43,555</u>	<u>3,299</u>	<u>931</u>
Change in Net Assets	705	32,067	(443)	9,069
Net Assets, June 30, 2020	0	94,171	4,073	0
Transfers In (Out)	0	(12,845)	2,616	12,280
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	\$ <u>705</u>	\$ <u>113,393</u>	\$ <u>6,246</u>	\$ <u>21,349</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	HMIS 21/22 K20	HMIS Fees K21	HMIS 20/21 K24	HMIS Fees K25
<u>REVENUE</u>				
Contract - Federal	\$ 4,939	\$ 0	\$ 40,585	\$ 0
Contract - State	0	0	0	0
Service Reimbursement	0	0	0	30,950
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	0	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	0	0	0	0
Other	0	0	0	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>4,939</u>	<u>0</u>	<u>40,585</u>	<u>30,950</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	50	445	1,187	4,406
Fringe Benefits	21	136	279	1,175
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	26	0	63	257
General Operating	0	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>97</u>	<u>581</u>	<u>1,529</u>	<u>5,838</u>
<u>Program Services:</u>				
Salaries and Wages	3,243	0	25,302	5,782
Fringe Benefits	1,441	0	11,148	2,674
Consultants/Audit	35	240	315	0
Contract Labor	0	0	0	47
Travel	0	0	0	0
Space Cost	86	0	940	67
General Operating	37	0	1,204	17,855
Liability Insurance	0	0	147	119
Equipment	0	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	HMIS 21/22 K20	HMIS Fees K21	HMIS 20/21 K24	HMIS Fees K25
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Special Projects	0	0	0	0
Resource Materials	0	0	0	0
Contractor Expense	0	0	0	0
Housing Acquisition	0	0	0	0
Property Maintenance	0	0	0	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	0
Program Expense	0	0	0	0
Health and Safety Materials	0	0	0	0
Materials	0	0	0	0
Emergency Assistance	0	0	0	0
Soft Costs	0	0	0	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	<u>4,842</u>	<u>240</u>	<u>39,056</u>	<u>26,544</u>
Total Expenses	<u>4,939</u>	<u>821</u>	<u>40,585</u>	<u>32,382</u>
Change in Net Assets	0	(821)	0	(1,432)
Net Assets, June 30, 2020	0	21,882	0	(705)
Transfers In (Out)	0	(2,137)	0	2,137
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 0</u>	<u>\$ 18,924</u>	<u>\$ 0</u>	<u>\$ 0</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	17915 ESGCR 20 K38	17650 ESG 19 K40	18058 ESG 20 K44	ESG Match K45
<u>REVENUE</u>				
Contract - Federal	\$ 170,448	\$ 13,185	\$ 37,358	\$ 0
Contract - State	0	0	0	0
Service Reimbursement	0	0	0	0
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	0	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	0	0	0	0
Other	0	0	0	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>170,448</u>	<u>13,185</u>	<u>37,358</u>	<u>0</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	7,199	430	1,591	0
Fringe Benefits	1,963	116	428	0
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	0	0	0	0
General Operating	0	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>9,162</u>	<u>546</u>	<u>2,019</u>	<u>0</u>
<u>Program Services:</u>				
Salaries and Wages	54,874	8,421	13,386	0
Fringe Benefits	16,107	2,930	4,100	0
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	0	0	0	0
General Operating	835	0	1,000	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	17915 ESGCR 20 K38	17650 ESG 19 K40	18058 ESG 20 K44	ESG Match K45
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Special Projects	0	0	0	0
Resource Materials	0	0	0	0
Contractor Expense	0	0	0	0
Housing Acquisition	0	0	0	0
Property Maintenance	0	0	0	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	0
Program Expense	0	0	0	0
Health and Safety Materials	0	0	0	0
Materials	0	0	0	0
Emergency Assistance	89,470	1,288	16,853	564
Soft Costs	0	0	0	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	<u>161,286</u>	<u>12,639</u>	<u>35,339</u>	<u>564</u>
Total Expenses	<u>170,448</u>	<u>13,185</u>	<u>37,358</u>	<u>564</u>
Change in Net Assets	0	0	0	(564)
Net Assets, June 30, 2020	0	0	0	0
Transfers In (Out)	0	0	0	564
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	AHP Loan Fund Activity L15	Welcome Home Project L32	CDBG B-20-MC 40-0006 L44	CDBG 2020 COVID-19 Round I L50
<u>REVENUE</u>				
Contract - Federal	\$ 0	\$ 0	\$ 43,984	\$ 5,455
Contract - State	0	0	0	0
Service Reimbursement	0	0	0	0
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	0	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	0	0	0	0
Other	0	0	0	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>0</u>	<u>0</u>	<u>43,984</u>	<u>5,455</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	0	0	4,684	0
Fringe Benefits	0	0	1,097	0
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	0	0	249	0
General Operating	0	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>0</u>	<u>0</u>	<u>6,030</u>	<u>0</u>
<u>Program Services:</u>				
Salaries and Wages	0	1,677	2,842	0
Fringe Benefits	0	468	452	0
Consultants/Audit	0	0	468	0
Contract Labor	0	0	0	0
Travel	0	42	0	0
Space Cost	0	0	907	0
General Operating	0	10	798	0
Liability Insurance	0	1,096	0	0
Equipment	0	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	AHP Loan Fund Activity L15	Welcome Home Project L32	CDBG B-20-MC 40-0006 L44	CDBG 2020 COVID-19 Round I L50
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Special Projects	0	0	0	0
Resource Materials	0	0	0	0
Contractor Expense	0	24,563	0	0
Housing Acquisition	0	0	0	0
Property Maintenance	0	788	0	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	32,487	0
Program Expense	0	0	0	0
Health and Safety Materials	0	0	0	0
Materials	0	14,416	0	0
Emergency Assistance	0	0	0	5,455
Soft Costs	0	0	0	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	<u>0</u>	<u>43,060</u>	<u>37,954</u>	<u>5,455</u>
Total Expenses	<u>0</u>	<u>43,060</u>	<u>43,984</u>	<u>5,455</u>
Change in Net Assets	0	(43,060)	0	0
Net Assets, June 30, 2020	101,014	0	0	0
Transfers In (Out)	0	43,060	0	0
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 101,014</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	COE CARES 20 COVID 19 Round II L51	COE CARES 20 COVID 19 Round III L52	CDBG 2020 COVID-19 Round IV L53	CDBG B-19-MC 40-0006 L54
<u>REVENUE</u>				
Contract - Federal	\$ 100,000	\$ 100,000	\$ 91,979	\$ 34,289
Contract - State	0	0	0	0
Service Reimbursement	0	0	0	0
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	0	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	0	0	0	0
Other	0	0	0	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>100,000</u>	<u>100,000</u>	<u>91,979</u>	<u>34,289</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	3,395	2,131	3,318	4,575
Fringe Benefits	871	565	920	1,067
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	0	0	0	212
General Operating	0	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>4,266</u>	<u>2,696</u>	<u>4,238</u>	<u>5,854</u>
<u>Program Services:</u>				
Salaries and Wages	10,793	13,050	13,919	1,240
Fringe Benefits	3,709	4,086	4,459	212
Consultants/Audit	0	0	1,045	0
Contract Labor	0	0	0	0
Travel	0	0	0	8
Space Cost	0	0	0	843
General Operating	190	168	242	688
Liability Insurance	0	0	0	329
Equipment	305	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	COE CARES 20 COVID 19 Round II L51	COE CARES 20 COVID 19 Round III L52	CDBG 2020 COVID-19 Round IV L53	CDBG B-19-MC 40-0006 L54
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Special Projects	0	0	0	0
Resource Materials	0	0	0	0
Contractor Expense	0	0	0	0
Housing Acquisition	0	0	0	0
Property Maintenance	0	0	0	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	25,115
Program Expense	0	0	0	0
Health and Safety Materials	0	0	0	0
Materials	0	0	0	0
Emergency Assistance	80,737	80,000	68,076	0
Soft Costs	0	0	0	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	<u>95,734</u>	<u>97,304</u>	<u>87,741</u>	<u>28,435</u>
Total Expenses	<u>100,000</u>	<u>100,000</u>	<u>91,979</u>	<u>34,289</u>
Change in Net Assets	0	0	0	0
Net Assets, June 30, 2020	0	0	0	0
Transfers In (Out)	0	0	0	0
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Enid Rotary Club ER Garfield Co L64	Land Bank M03	HOME/ CHDO Proceeds M07	HOME Program Income M11
<u>REVENUE</u>				
Contract - Federal	\$ 0	\$ 0	\$ 0	\$ 0
Contract - State	0	0	0	0
Service Reimbursement	0	0	0	0
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	9,598	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	2,500	0	0	0
Other	0	0	0	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>2,500</u>	<u>9,598</u>	<u>0</u>	<u>0</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	0	0	1,036	0
Fringe Benefits	0	0	240	0
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	0	0	391	0
General Operating	0	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>0</u>	<u>0</u>	<u>1,667</u>	<u>0</u>
<u>Program Services:</u>				
Salaries and Wages	0	0	4,266	0
Fringe Benefits	0	0	1,695	0
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	262	0
Space Cost	0	0	0	0
General Operating	0	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	3,470	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Enid Rotary Club ER Garfield Co L64	Land Bank M03	HOME/ CHDO Proceeds M07	HOME Program Income M11
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Special Projects	0	0	0	0
Resource Materials	0	0	0	0
Contractor Expense	0	0	5,049	0
Housing Acquisition	0	0	0	0
Property Maintenance	0	0	1,900	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	613	0
Program Expense	0	0	0	0
Health and Safety Materials	0	0	0	0
Materials	0	0	5,488	0
Emergency Assistance	0	0	0	0
Soft Costs	0	0	4,526	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	<u>0</u>	<u>0</u>	<u>27,269</u>	<u>0</u>
Total Expenses	<u>0</u>	<u>0</u>	<u>28,936</u>	<u>0</u>
Change in Net Assets	2,500	9,598	(28,936)	0
Net Assets, June 30, 2020	0	125,313	513,433	5,232
Transfers In (Out)	0	0	0	0
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 2,500</u>	<u>\$ 134,911</u>	<u>\$ 484,497</u>	<u>\$ 5,232</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	1629 HOME19 M24	1639 HOME 19 M27	1606 HOME 19 M31	1630 HOME 19 M34
<u>REVENUE</u>				
Contract - Federal	\$ 40,308	\$ 343,886	\$ 87,142	\$ 6,110
Contract - State	0	0	0	0
Service Reimbursement	0	0	0	0
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	0	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	0	0	0	0
Other	0	0	0	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>40,308</u>	<u>343,886</u>	<u>87,142</u>	<u>6,110</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	0	0	0	1,376
Fringe Benefits	0	0	0	431
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	0	0	0	69
General Operating	0	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,876</u>
<u>Program Services:</u>				
Salaries and Wages	7,428	553	27,816	2,430
Fringe Benefits	2,268	196	9,735	614
Consultants/Audit	0	0	0	476
Contract Labor	0	0	0	0
Travel	596	114	1,550	0
Space Cost	0	0	0	308
General Operating	0	0	0	276
Liability Insurance	0	0	0	0
Equipment	0	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	1629 HOME19 M24	1639 HOME 19 M27	1606 HOME 19 M31	1630 HOME 19 M34
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Special Projects	0	0	0	0
Resource Materials	0	0	0	0
Contractor Expense	18,367	217	15,134	0
Housing Acquisition	722	334,527	0	0
Property Maintenance	0	0	0	130
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	0
Program Expense	0	0	0	0
Health and Safety Materials	0	0	0	0
Materials	4,482	250	19,186	0
Emergency Assistance	0	0	0	0
Soft Costs	6,445	8,029	13,721	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	<u>40,308</u>	<u>343,886</u>	<u>87,142</u>	<u>4,234</u>
Total Expenses	<u>40,308</u>	<u>343,886</u>	<u>87,142</u>	<u>6,110</u>
Change in Net Assets	0	0	0	0
Net Assets, June 30, 2020	0	0	0	0
Transfers In (Out)	0	0	0	0
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	1640 HOME 19 M37	1607 HOME 19 M39	Zimmerman Project M60	19/21 Housing Counseling M73
<u>REVENUE</u>				
Contract - Federal	\$ 10,765	\$ 43,890	\$ 0	\$ 16,880
Contract - State	0	0	0	0
Service Reimbursement	0	0	0	0
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	0	4,691	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	0	0	0	0
Other	0	0	0	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>10,765</u>	<u>43,890</u>	<u>4,691</u>	<u>16,880</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	1,580	7,124	0	0
Fringe Benefits	532	2,249	0	0
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	54	535	0	0
General Operating	0	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>2,166</u>	<u>9,908</u>	<u>0</u>	<u>0</u>
<u>Program Services:</u>				
Salaries and Wages	2,818	19,880	0	13,392
Fringe Benefits	684	4,458	0	3,488
Consultants/Audit	4,035	0	0	0
Contract Labor	0	0	0	0
Travel	0	5	0	0
Space Cost	243	1,934	0	0
General Operating	624	3,994	0	0
Liability Insurance	0	2,422	0	0
Equipment	0	964	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	1640 HOME 19 M37	1607 HOME 19 M39	Zimmerman Project M60	19/21 Housing Counseling M73
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Special Projects	0	0	0	0
Resource Materials	0	0	0	0
Contractor Expense	0	0	0	0
Housing Acquisition	0	0	0	0
Property Maintenance	195	325	0	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	0
Program Expense	0	0	0	0
Health and Safety Materials	0	0	0	0
Materials	0	0	0	0
Emergency Assistance	0	0	0	0
Soft Costs	0	0	0	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	<u>8,599</u>	<u>33,982</u>	<u>0</u>	<u>16,880</u>
Total Expenses	<u>10,765</u>	<u>43,890</u>	<u>0</u>	<u>16,880</u>
Change in Net Assets	0	0	4,691	0
Net Assets, June 30, 2020	0	0	257,542	0
Transfers In (Out)	0	0	0	0
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 262,233</u>	<u>\$ 0</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	20/21 Continuum of Care M80	18183 DHS 20 N24	17678 DHS 19 N28	ENEL Energy Fee for Service WX N32
<u>REVENUE</u>				
Contract - Federal	\$ 19,816	\$ 1,604	\$ 66,387	\$ 0
Contract - State	0	0	0	0
Service Reimbursement	0	0	0	0
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	0	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	0	0	0	0
Other	0	0	0	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>19,816</u>	<u>1,604</u>	<u>66,387</u>	<u>0</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	390	997	5,266	0
Fringe Benefits	87	339	1,345	0
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	53	0	314	0
General Operating	0	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>530</u>	<u>1,336</u>	<u>6,925</u>	<u>0</u>
<u>Program Services:</u>				
Salaries and Wages	13,752	231	17,407	0
Fringe Benefits	2,610	37	4,524	0
Consultants/Audit	166	0	579	0
Contract Labor	0	0	0	0
Travel	0	0	1,411	0
Space Cost	1,796	0	2,115	0
General Operating	897	0	2,466	0
Liability Insurance	65	0	0	0
Equipment	0	0	9	32

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	20/21 Continuum of Care M80	18183 DHS 20 N24	17678 DHS 19 N28	ENEL Energy Fee for Service WX N32
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Special Projects	0	0	0	0
Resource Materials	0	0	0	0
Contractor Expense	0	0	8,360	0
Housing Acquisition	0	0	0	0
Property Maintenance	0	0	0	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	0
Program Expense	0	0	0	0
Health and Safety Materials	0	0	7,422	0
Materials	0	0	15,169	0
Emergency Assistance	0	0	0	0
Soft Costs	0	0	0	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	<u>19,286</u>	<u>268</u>	<u>59,462</u>	<u>32</u>
Total Expenses	<u>19,816</u>	<u>1,604</u>	<u>66,387</u>	<u>32</u>
Change in Net Assets	0	0	0	(32)
Net Assets, June 30, 2020	0	0	0	148
Transfers In (Out)	0	0	0	0
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 116</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	17783 DOE 20 N48	Early Childhood Development P24	Diaper Bank P25	CSCF Toy Lending Library P26
<u>REVENUE</u>				
Contract - Federal	\$ 215,405	\$ 0	\$ 0	\$ 0
Contract - State	0	0	0	0
Service Reimbursement	0	0	0	0
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	0	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	0	56,435	26,826	0
Other	0	0	0	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>215,405</u>	<u>56,435</u>	<u>26,826</u>	<u>0</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	15,506	21,444	2,819	0
Fringe Benefits	4,030	5,674	766	0
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	477	1,200	169	0
General Operating	0	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>20,013</u>	<u>28,318</u>	<u>3,754</u>	<u>0</u>
<u>Program Services:</u>				
Salaries and Wages	64,987	28,759	5,279	0
Fringe Benefits	18,170	7,912	931	0
Consultants/Audit	1,540	686	179	0
Contract Labor	0	0	0	0
Travel	10,461	119	1	0
Space Cost	2,535	10,909	335	0
General Operating	3,254	3,357	543	0
Liability Insurance	5,323	325	112	0
Equipment	7,106	336	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	17783 DOE 20 N48	Early Childhood Development P24	Diaper Bank P25	CSCF Toy Lending Library P26
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	85	0	0
Depreciation Expense	0	0	0	0
Special Projects	0	384	0	0
Resource Materials	0	1,623	8,129	2,411
Contractor Expense	27,175	0	0	0
Housing Acquisition	0	0	0	0
Property Maintenance	0	0	0	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	0
Program Expense	0	0	0	0
Health and Safety Materials	18,192	0	0	0
Materials	36,649	0	0	0
Emergency Assistance	0	0	0	0
Soft Costs	0	0	0	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	<u>195,392</u>	<u>54,495</u>	<u>15,509</u>	<u>2,411</u>
Total Expenses	<u>215,405</u>	<u>82,813</u>	<u>19,263</u>	<u>2,411</u>
Change in Net Assets	0	(26,378)	7,563	(2,411)
Net Assets, June 30, 2020	0	111,595	0	2,411
Transfers In (Out)	0	11,882	0	0
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 0</u>	<u>\$ 97,099</u>	<u>\$ 7,563</u>	<u>\$ 0</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	NW Osteo Foundation Newborn Kit P29	Formula Fund St. Matthew's Episcopal P30	Oklahoma Partnership School Readiness P31	Potts Family Foundation VIP Room P32
<u>REVENUE</u>				
Contract - Federal	\$ 0	\$ 0	\$ 0	\$ 0
Contract - State	0	0	0	0
Service Reimbursement	0	0	2,500	0
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	0	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	5,025	0	0	0
Other	0	0	0	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>5,025</u>	<u>0</u>	<u>2,500</u>	<u>0</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	0	0	0	0
General Operating	0	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Program Services:</u>				
Salaries and Wages	0	0	1,010	0
Fringe Benefits	0	0	288	0
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	19
Space Cost	0	0	0	0
General Operating	68	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	NW Osteo Foundation Newborn Kit P29	Formula Fund St. Matthew's Episcopal P30	Oklahoma Partnership School Readiness P31	Potts Family Foundation VIP Room P32
	<u>P29</u>	<u>P30</u>	<u>P31</u>	<u>P32</u>
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Special Projects	550	0	0	0
Resource Materials	3,146	234	0	2,160
Contractor Expense	0	0	0	0
Housing Acquisition	0	0	0	0
Property Maintenance	0	0	0	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	0
Program Expense	0	0	0	0
Health and Safety Materials	0	0	0	0
Materials	0	0	0	0
Emergency Assistance	0	0	0	0
Soft Costs	0	0	0	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	<u>3,764</u>	<u>234</u>	<u>1,298</u>	<u>2,179</u>
Total Expenses	<u>3,764</u>	<u>234</u>	<u>1,298</u>	<u>2,179</u>
Change in Net Assets	1,261	(234)	1,202	(2,179)
Net Assets, June 30, 2020	1,148	234	3,304	10,000
Transfers In (Out)	0	0	0	0
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 2,409</u>	<u>\$ 0</u>	<u>\$ 4,506</u>	<u>\$ 7,821</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	EPS Grant P42	PAT Donations P90	Child Care Resource & Referral Fund Raising R15	Child Care Resource & Referral R24
<u>REVENUE</u>				
Contract - Federal	\$ 0	\$ 0	\$ 0	\$ 159,984
Contract - State	0	0	0	0
Service Reimbursement	41,880	0	0	0
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	0	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	0	0	0	0
Other	0	0	0	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>41,880</u>	<u>0</u>	<u>0</u>	<u>159,984</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	0	0	0	12,465
Fringe Benefits	0	0	0	3,416
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	0	0	0	745
General Operating	0	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,626</u>
<u>Program Services:</u>				
Salaries and Wages	23,547	0	0	87,082
Fringe Benefits	6,538	0	0	28,405
Consultants/Audit	225	0	0	1,304
Contract Labor	0	0	0	0
Travel	238	0	0	5,444
Space Cost	0	0	0	8,148
General Operating	311	0	0	6,632
Liability Insurance	126	0	0	526
Equipment	0	0	0	1,736

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	EPS Grant P42	PAT Donations P90	Child Care Resource & Referral Fund Raising R15	Child Care Resource & Referral R24
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	0	22	0
Depreciation Expense	0	0	0	0
Special Projects	0	0	0	0
Resource Materials	0	0	16	4,081
Contractor Expense	0	0	0	0
Housing Acquisition	0	0	0	0
Property Maintenance	0	0	0	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	0
Program Expense	0	0	0	0
Health and Safety Materials	0	0	0	0
Materials	0	0	0	0
Emergency Assistance	0	0	0	0
Soft Costs	0	0	0	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	<u>30,985</u>	<u>0</u>	<u>38</u>	<u>143,358</u>
Total Expenses	<u>30,985</u>	<u>0</u>	<u>38</u>	<u>159,984</u>
Change in Net Assets	10,895	0	(38)	0
Net Assets, June 30, 2020	10,494	88,293	29,715	0
Transfers In (Out)	0	0	0	0
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 21,389</u>	<u>\$ 88,293</u>	<u>\$ 29,677</u>	<u>\$ 0</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Child Care Resource & Referral Bonus R25	Child Care Resource & Referral Infant & Toddler R28	Supported Employment T10	Supported Employment T20
<u>REVENUE</u>				
Contract - Federal	\$ 0	\$ 90,422	\$ 0	\$ 0
Contract - State	0	0	0	0
Service Reimbursement	0	0	18,405	1,745
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	0	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	0	0	0	0
Other	0	0	0	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>0</u>	<u>90,422</u>	<u>18,405</u>	<u>1,745</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	0	6,554	3,219	0
Fringe Benefits	0	1,777	817	0
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	0	393	220	0
General Operating	0	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>0</u>	<u>8,724</u>	<u>4,256</u>	<u>0</u>
<u>Program Services:</u>				
Salaries and Wages	0	46,470	12,601	1,745
Fringe Benefits	0	14,892	4,614	0
Consultants/Audit	0	729	264	0
Contract Labor	0	0	0	0
Travel	0	602	392	0
Space Cost	0	3,688	778	0
General Operating	(98)	4,191	1,177	0
Liability Insurance	0	297	242	0
Equipment	0	868	368	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Child Care Resource & Referral Bonus R25	Child Care Resource & Referral Infant & Toddler R28	Supported Employment T10	Supported Employment T20
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Special Projects	0	0	0	0
Resource Materials	0	9,961	0	0
Contractor Expense	0	0	0	0
Housing Acquisition	0	0	0	0
Property Maintenance	0	0	0	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	0
Program Expense	0	0	0	0
Health and Safety Materials	0	0	0	0
Materials	0	0	0	0
Emergency Assistance	0	0	0	0
Soft Costs	0	0	0	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	(98)	81,698	20,436	1,745
Total Expenses	(98)	90,422	24,692	1,745
Change in Net Assets	98	0	(6,287)	0
Net Assets, June 30, 2020	38,469	0	46,343	0
Transfers In (Out)	0	0	0	0
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	0	0	0	0
NET ASSETS, JUNE 30, 2021	\$ 38,567	\$ 0	\$ 40,056	\$ 0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	DRS Project Search Planning T43	Youth Build USA Financial Capability W31	Youth Build V W32	Youth Build Match W33
<u>REVENUE</u>				
Contract - Federal	\$ 0	\$ 0	\$ 394,047	\$ 0
Contract - State	0	0	0	0
Service Reimbursement	124	0	0	0
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	2,100	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	0	0	0	11,629
Other	0	0	0	0
InKind Revenue	0	0	0	302,061
Interest Revenue	0	0	0	0
Total Revenue	<u>124</u>	<u>2,100</u>	<u>394,047</u>	<u>313,690</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	0	0	29,149	1,417
Fringe Benefits	0	0	7,633	420
Consultants/Audit	0	0	9,107	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	0	0	2,092	0
General Operating	0	0	1,543	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>0</u>	<u>0</u>	<u>49,524</u>	<u>1,837</u>
<u>Program Services:</u>				
Salaries and Wages	96	206	179,516	9,527
Fringe Benefits	28	82	65,861	3,776
Consultants/Audit	0	0	(5,472)	0
Contract Labor	0	0	0	0
Travel	0	0	886	0
Space Cost	0	0	15,680	0
General Operating	0	0	13,965	0
Liability Insurance	0	0	7,210	1,961
Equipment	0	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	DRS Project Search Planning T43	Youth Build USA Financial Capability W31	Youth Build V W32	Youth Build Match W33
	<u>T43</u>	<u>W31</u>	<u>W32</u>	<u>W33</u>
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Special Projects	0	0	724	0
Resource Materials	0	0	7,432	14,775
Contractor Expense	0	0	0	0
Housing Acquisition	0	0	0	0
Property Maintenance	0	0	0	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	0
Program Expense	0	0	58,721	0
Health and Safety Materials	0	0	0	0
Materials	0	0	0	0
Emergency Assistance	0	0	0	0
Soft Costs	0	0	0	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	302,061
Bad Debt Expense	0	0	0	0
Total Program Services	<u>124</u>	<u>288</u>	<u>344,523</u>	<u>332,100</u>
Total Expenses	<u>124</u>	<u>288</u>	<u>394,047</u>	<u>333,937</u>
Change in Net Assets	0	1,812	0	(20,247)
Net Assets, June 30, 2020	0	0	0	52,586
Transfers In (Out)	0	0	0	0
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 0</u>	<u>\$ 1,812</u>	<u>\$ 0</u>	<u>\$ 32,339</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Youth Build AmeriCorps 19-20 W36	Youth Build Other Expense (Not Match) W40	Enid Street Outreach Services Y82	School Supply Store Y90
<u>REVENUE</u>				
Contract - Federal	\$ 48,011	\$ 0	\$ 0	\$ 0
Contract - State	0	0	0	0
Service Reimbursement	0	0	0	0
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	0	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	0	0	0	1,427
Other	0	377	920	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>48,011</u>	<u>377</u>	<u>920</u>	<u>1,427</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	1,746	0	0	0
Fringe Benefits	468	0	0	0
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	97	0	0	0
General Operating	88	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>2,399</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Program Services:</u>				
Salaries and Wages	30,787	0	0	0
Fringe Benefits	10,055	0	0	0
Consultants/Audit	375	0	0	0
Contract Labor	0	0	0	0
Travel	274	0	0	0
Space Cost	823	0	0	0
General Operating	549	0	0	0
Liability Insurance	228	0	0	0
Equipment	0	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Youth Build AmeriCorps 19-20 W36	Youth Build Other Expense (Not Match) W40	Enid Street Outreach Services Y82	School Supply Store Y90
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	492	920	0
Depreciation Expense	0	0	0	0
Special Projects	0	13	0	0
Resource Materials	2,521	0	0	818
Contractor Expense	0	0	0	0
Housing Acquisition	0	0	0	0
Property Maintenance	0	1,546	0	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	0
Program Expense	0	0	0	0
Health and Safety Materials	0	0	0	0
Materials	0	0	0	0
Emergency Assistance	0	0	0	0
Soft Costs	0	0	0	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	<u>45,612</u>	<u>2,051</u>	<u>920</u>	<u>818</u>
Total Expenses	<u>48,011</u>	<u>2,051</u>	<u>920</u>	<u>818</u>
Change in Net Assets	0	(1,674)	0	609
Net Assets, June 30, 2020	0	0	0	0
Transfers In (Out)	0	1,674	0	0
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 609</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Metro Mental Health Coalition Trainings Y94	Metro Walk this Way Project Y96	Be FIT Kids Y98	Healthy Kids Transport
<u>REVENUE</u>				
Contract - Federal	\$ 0	\$ 0	\$ 0	\$ 0
Contract - State	0	0	0	0
Service Reimbursement	0	0	0	0
Rent Revenue	0	0	0	0
Loan Payments/Recaptures	0	0	0	0
Local Revenue	0	0	0	0
Membership	0	0	0	0
Special Events	0	0	0	0
Annual Meeting	0	0	0	0
Donations	0	0	3,616	0
Other	0	0	0	0
InKind Revenue	0	0	0	0
Interest Revenue	0	0	0	0
Total Revenue	<u>0</u>	<u>0</u>	<u>3,616</u>	<u>0</u>
<u>EXPENSES</u>				
<u>Administration:</u>				
Salaries and Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	0	0	0	0
General Operating	0	0	0	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Materials	0	0	0	0
Property Maintenance	0	0	0	0
Special Projects	0	0	0	0
Total Administration	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Program Services:</u>				
Salaries and Wages	0	0	662	0
Fringe Benefits	0	0	185	0
Consultants/Audit	0	0	0	0
Contract Labor	0	0	0	0
Travel	0	0	0	0
Space Cost	0	0	0	0
General Operating	0	0	106	0
Liability Insurance	0	0	0	0
Equipment	0	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Metro Mental Health Coalition Trainings Y94	Metro Walk this Way Project Y96	Be FIT Kids Y98	Healthy Kids Transport
<u>EXPENSES, CONTINUED</u>				
<u>Program Services:</u>				
Miscellaneous	0	0	0	0
Depreciation Expense	0	0	0	0
Special Projects	85	1,931	2,114	0
Resource Materials	0	0	0	0
Contractor Expense	0	0	0	0
Housing Acquisition	0	0	0	0
Property Maintenance	0	0	0	0
Closing Costs	0	0	0	0
Emergency Repair	0	0	0	0
Program Expense	0	0	0	0
Health and Safety Materials	0	0	0	0
Materials	0	0	0	0
Emergency Assistance	0	0	0	0
Soft Costs	0	0	0	0
Tuition - Mini Grant	0	0	0	0
Other Sub Grantee Payment	0	0	0	0
InKind Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Total Program Services	<u>85</u>	<u>1,931</u>	<u>3,067</u>	<u>0</u>
Total Expenses	<u>85</u>	<u>1,931</u>	<u>3,067</u>	<u>0</u>
Change in Net Assets	(85)	(1,931)	549	0
Net Assets, June 30, 2020	85	1,931	11,055	2,277
Transfers In (Out)	0	0	0	0
Loan Activity	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,604</u>	<u>\$ 2,277</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Neigh- bor- hood Action	Forest Ridge Loan Fund 3148	<u>CDSA</u> Total With Donor Restrictions
<u>REVENUE</u>			
Contract - Federal	\$ 0	\$ 0	\$ 2,462,895
Contract - State	0	0	110,343
Service Reimbursement	0	0	95,604
Rent Revenue	0	0	0
Loan Payments/Recaptures	0	0	0
Local Revenue	0	0	16,389
Membership	0	0	0
Special Events	0	0	0
Annual Meeting	0	0	0
Donations	0	0	214,141
Other	0	0	1,297
InKind Revenue	0	0	302,061
Interest Revenue	0	0	0
Total Revenue	<u>0</u>	<u>0</u>	<u>3,202,730</u>
<u>EXPENSES</u>			
<u>Administration:</u>			
Salaries and Wages	0	0	225,819
Fringe Benefits	0	0	62,210
Consultants/Audit	0	0	10,506
Contract Labor	0	0	1,023
Travel	0	0	0
Space Cost	0	0	13,858
General Operating	0	0	28,551
Liability Insurance	0	0	709
Equipment	0	0	435
Miscellaneous	0	0	0
Depreciation Expense	0	0	0
Materials	0	0	0
Property Maintenance	0	0	0
Special Projects	0	0	0
Total Administration	<u>0</u>	<u>0</u>	<u>343,111</u>
<u>Program Services:</u>			
Salaries and Wages	0	0	852,331
Fringe Benefits	0	0	277,857
Consultants/Audit	0	0	8,437
Contract Labor	0	0	961
Travel	0	0	24,142
Space Cost	0	0	68,385
General Operating	0	0	83,848
Liability Insurance	0	0	22,192
Equipment	0	0	18,976

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Neigh- bor- hood Action	Forest Ridge Loan Fund 3148	<u>CDSA</u> Total With Donor Restrictions
<u>EXPENSES, CONTINUED</u>			
<u>Program Services:</u>			
Miscellaneous	0	0	1,519
Depreciation Expense	0	0	0
Special Projects	0	0	5,801
Resource Materials	0	0	59,489
Contractor Expense	0	0	98,865
Housing Acquisition	0	0	335,249
Property Maintenance	0	0	4,884
Closing Costs	0	0	0
Emergency Repair	0	0	58,215
Program Expense	0	0	58,721
Health and Safety Materials	0	0	25,614
Materials	0	0	95,640
Emergency Assistance	0	0	471,095
Soft Costs	0	0	32,721
Tuition - Mini Grant	0	0	0
Other Sub Grantee Payment	0	0	0
InKind Expense	0	0	302,061
Bad Debt Expense	0	0	0
Total Program Services	<u>0</u>	<u>0</u>	<u>2,907,003</u>
Total Expenses	<u>0</u>	<u>0</u>	<u>3,250,114</u>
Change in Net Assets	0	0	(47,384)
Net Assets, June 30, 2020	1,329	161,057	1,706,859
Transfers In (Out)	0	(10,286)	46,476
Loan Activity	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 1,329</u>	<u>\$ 150,771</u>	<u>\$ 1,705,951</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	CDSA Housing (For Profit)	Inter- Organizational Eliminations	Consolidated With Donor Restrictions
<u>REVENUE</u>			
Contract - Federal	\$ 0	\$ 0	\$ 2,462,895
Contract - State	0	0	110,343
Service Reimbursement	0	0	95,604
Rent Revenue	0	0	0
Loan Payments/Recaptures	0	0	0
Local Revenue	0	0	16,389
Membership	0	0	0
Special Events	0	0	0
Annual Meeting	0	0	0
Donations	0	0	214,141
Other	0	0	1,297
InKind Revenue	0	0	302,061
Interest Revenue	0	0	0
Total Revenue	<u>0</u>	<u>0</u>	<u>3,202,730</u>
<u>EXPENSES</u>			
<u>Administration:</u>			
Salaries and Wages	0	0	225,819
Fringe Benefits	0	0	62,210
Consultants/Audit	0	0	10,506
Contract Labor	0	0	1,023
Travel	0	0	0
Space Cost	0	0	13,858
General Operating	0	0	28,551
Liability Insurance	0	0	709
Equipment	0	0	435
Miscellaneous	0	0	0
Depreciation Expense	0	0	0
Materials	0	0	0
Property Maintenance	0	0	0
Special Projects	0	0	0
Total Administration	<u>0</u>	<u>0</u>	<u>343,111</u>
<u>Program Services:</u>			
Salaries and Wages	0	0	852,331
Fringe Benefits	0	0	277,857
Consultants/Audit	0	0	8,437
Contract Labor	0	0	961
Travel	0	0	24,142
Space Cost	0	0	68,385
General Operating	0	0	83,848
Liability Insurance	0	0	22,192
Equipment	0	0	18,976

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITH DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	CDSA Housing (For Profit)	Inter- Organizational Eliminations	Consolidated With Donor Restrictions
<u>EXPENSES, CONTINUED</u>			
<u>Program Services:</u>			
Miscellaneous	0	0	1,519
Depreciation Expense	0	0	0
Special Projects	0	0	5,801
Resource Materials	0	0	59,489
Contractor Expense	0	0	98,865
Housing Acquisition	0	0	335,249
Property Maintenance	0	0	4,884
Closing Costs	0	0	0
Emergency Repair	0	0	58,215
Program Expense	0	0	58,721
Health and Safety Materials	0	0	25,614
Materials	0	0	95,640
Emergency Assistance	0	0	471,095
Soft Costs	0	0	32,721
Tuition - Mini Grant	0	0	0
Other Sub Grantee Payment	0	0	0
InKind Expense	0	0	302,061
Bad Debt Expense	0	0	0
Total Program Services	<u>0</u>	<u>0</u>	<u>2,907,003</u>
Total Expenses	<u>0</u>	<u>0</u>	<u>3,250,114</u>
Change in Net Assets	0	0	(47,384)
Net Assets, June 30, 2020	0	0	1,706,859
Transfers In (Out)	0	0	46,476
Loan Activity	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,705,951</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION AND SUBSIDIARY

Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITHOUT DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Non-Profit Center				
	NPC Operating F24	Alzheimer's F30	OESC Leased Space F33	Northwest Osteopathic Foundation F35	National Guard F37
REVENUE					
Contract - Federal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contract - State	0	0	0	0	0
Service Reimbursement	0	0	0	0	0
Rent Revenue	0	3,201	29,640	7,620	4,120
Loan Payments/Recaptures	0	0	0	0	0
Local Revenue	0	0	0	0	0
Membership	0	0	0	0	0
Special Events	0	0	0	0	0
Annual Meeting	0	0	0	0	0
Donations	0	0	0	0	0
Other	0	0	12,929	1,690	1,706
InKind Revenue	0	0	0	0	0
Interest Revenue	0	0	0	0	0
Total Revenue	0	3,201	42,569	9,310	5,826
EXPENSES					
Administration:					
Salaries and Wages	5,291	0	0	0	0
Fringe Benefits	1,467	0	0	0	0
Consultants/Audit	0	0	0	0	0
Contract Labor	0	0	0	0	0
Travel	0	0	0	0	0
Space Cost	312	0	0	0	0
General Operating	0	0	0	0	0
Liability Insurance	0	0	0	0	0
Equipment	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Depreciation Expense	0	0	0	0	0
Materials	0	0	0	0	0
Property Maintenance	0	0	0	0	0
Special Projects	0	0	0	0	0
Total Administration	7,070	0	0	0	0
Program Services:					
Salaries and Wages	13,572	0	0	0	0
Fringe Benefits	2,361	0	0	0	0
Consultants/Audit	0	0	0	0	0
Contract Labor	0	0	0	0	0
Travel	21	0	0	0	0
Space Cost	26	745	22,022	2,878	2,562
General Operating	210	0	629	126	383
Liability Insurance	0	0	0	0	0
Equipment	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Depreciation Expense	0	0	0	0	0
Special Projects	0	0	0	0	0
Resource Materials	0	0	0	0	0
Contractor Expense	0	0	0	0	0
Housing Acquisition	0	0	0	0	0
Property Maintenance	7,905	0	0	0	0
Closing Costs	0	0	0	0	0
Emergency Repair	0	0	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITHOUT DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Non-Profit Center				
	NPC Operating F24	Alzheimer's F30	OESC Leased Space F33	Northwest Osteopathic Foundation F35	National Guard F37
<u>EXPENSES, CONTINUED</u>					
<u>Program Services:</u>					
Program Expense	0	0	0	0	0
Health and Safety Materials	0	0	0	0	0
Materials	0	0	0	0	0
Emergency Assistance	0	0	0	0	0
Soft Costs	0	0	0	0	0
Tuition - Mini Grant	0	0	0	0	0
Other Sub Grantee Payment	0	0	0	0	0
InKind Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Total Program Services	<u>24,095</u>	<u>745</u>	<u>22,651</u>	<u>3,004</u>	<u>2,945</u>
Total Expenses	<u>31,165</u>	<u>745</u>	<u>22,651</u>	<u>3,004</u>	<u>2,945</u>
Change in Net Assets	(31,165)	2,456	19,918	6,306	2,881
Net Assets, June 30, 2020	242,403	0	0	0	0
Transfers In (Out)	(211,238)	(2,456)	(19,918)	(6,306)	(2,881)
Loan Activity	0	0	0	0	0
Capital Additions/(Dispositions)	0	0	0	0	0
NET ASSETS, JUNE 30, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITHOUT DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Rental Mgmt L80	Rental Houses Maintenance Reserve L85	East Hill Apartments Maintenance Reserve L86	Springside Apartments Maintenance Reserve L88	AHP Admin L92
REVENUE					
Contract - Federal	\$ 0	0	0	0	0
Contract - State	0	0	0	0	0
Service Reimbursement	0	0	0	0	0
Rent Revenue	0	0	0	0	0
Loan Payments/Recaptures	0	0	0	0	0
Local Revenue	0	0	0	0	0
Membership	0	0	0	0	0
Special Events	0	0	0	0	0
Annual Meeting	0	0	0	0	0
Donations	0	0	0	0	0
Other	0	0	0	0	0
InKind Revenue	0	0	0	0	0
Interest Revenue	0	0	0	0	0
Total Revenue	0	0	0	0	0
EXPENSES					
<u>Administration:</u>					
Salaries and Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Consultants/Audit	0	0	0	0	0
Contract Labor	0	0	0	0	0
Travel	0	0	0	0	0
Space Cost	0	0	0	0	0
General Operating	0	0	0	0	0
Liability Insurance	0	0	0	0	0
Equipment	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Depreciation Expense	0	0	0	0	0
Materials	0	0	0	0	0
Property Maintenance	0	0	0	0	0
Special Projects	0	0	0	0	0
Total Administration	0	0	0	0	0
<u>Program Services:</u>					
Salaries and Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Consultants/Audit	0	0	0	0	0
Contract Labor	0	0	0	0	0
Travel	0	0	0	0	0
Space Cost	0	0	0	0	0
General Operating	0	0	0	0	0
Liability Insurance	0	0	0	0	0
Equipment	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Depreciation Expense	0	0	0	0	0
Special Projects	0	0	0	0	0
Resource Materials	0	0	0	0	0
Contractor Expense	0	0	0	0	0
Housing Acquisition	0	0	0	0	0
Property Maintenance	0	0	0	0	0
Closing Costs	0	0	0	0	0
Emergency Repair	0	0	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITHOUT DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Rental Mgmt L80	Rental Houses Maintenance Reserve L85	East Hill Apartments Maintenance Reserve L86	Springside Apartments Maintenance Reserve L88	AHP Admin L92
<u>EXPENSES, CONTINUED</u>					
<u>Program Services:</u>					
Program Expense	0	0	0	0	0
Health and Safety Materials	0	0	0	0	0
Materials	0	0	0	0	0
Emergency Assistance	0	0	0	0	0
Soft Costs	0	0	0	0	0
Tuition - Mini Grant	0	0	0	0	0
Other Sub Grantee Payment	0	0	0	0	0
InKind Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Total Program Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Assets	0	0	0	0	0
Net Assets, June 30, 2020	59,240	0	0	0	1,140
Transfers In (Out)	(59,240)	152,374	160,000	137,107	(1,140)
Loan Activity	0	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 0</u>	<u>152,374</u>	<u>160,000</u>	<u>137,107</u>	<u>0</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITHOUT DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	CDSA Rental Houses L95	East Hill Apartments L96	Springside Apartments L98	Development Fee M01	DPA Fee M02
REVENUE					
Contract - Federal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contract - State	0	0	0	0	0
Service Reimbursement	0	0	0	0	0
Rent Revenue	162,165	36,319	42,648	0	0
Loan Payments/Recaptures	0	0	0	0	0
Local Revenue	0	0	0	4,500	0
Membership	0	0	0	0	0
Special Events	0	0	0	0	0
Annual Meeting	0	0	0	0	0
Donations	0	0	0	0	0
Other	0	0	0	0	0
InKind Revenue	0	0	0	0	0
Interest Revenue	0	0	0	0	0
Total Revenue	162,165	36,319	42,648	4,500	0
EXPENSES					
<u>Administration:</u>					
Salaries and Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Consultants/Audit	0	0	0	0	0
Contract Labor	0	0	0	0	0
Travel	0	0	0	0	0
Space Cost	0	0	0	0	0
General Operating	0	0	0	0	0
Liability Insurance	0	0	0	0	0
Equipment	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Depreciation Expense	0	0	0	0	0
Materials	0	0	0	0	0
Property Maintenance	0	0	0	0	0
Special Projects	0	0	0	0	0
Total Administration	0	0	0	0	0
<u>Program Services:</u>					
Salaries and Wages	20,887	4,253	10,776	0	0
Fringe Benefits	5,990	988	3,375	0	0
Consultants/Audit	0	0	0	0	0
Contract Labor	0	0	0	0	0
Travel	962	42	324	0	0
Space Cost	0	0	0	0	0
General Operating	82	19	270	0	0
Liability Insurance	23,190	6,829	10,204	0	0
Equipment	0	0	0	0	0
Miscellaneous	2,387	0	0	0	0
Depreciation Expense	0	0	0	0	0
Special Projects	0	0	0	0	0
Resource Materials	0	0	0	0	0
Contractor Expense	0	0	0	0	0
Housing Acquisition	0	0	0	0	0
Property Maintenance	43,443	8,084	40,171	0	0
Closing Costs	0	0	0	0	0
Emergency Repair	0	0	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITHOUT DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	CDSA Rental Houses L95	East Hill Apartments L96	Springside Apartments L98	Development Fee M01	DPA Fee M02
<u>EXPENSES, CONTINUED</u>					
<u>Program Services:</u>					
Program Expense	0	0	0	0	0
Health and Safety Materials	0	0	0	0	0
Materials	0	0	0	0	0
Emergency Assistance	0	0	0	0	0
Soft Costs	0	0	0	0	0
Tuition - Mini Grant	0	0	0	0	0
Other Sub Grantee Payment	0	0	0	0	0
InKind Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Total Program Services	<u>96,941</u>	<u>20,215</u>	<u>65,120</u>	<u>0</u>	<u>0</u>
Total Expenses	<u>96,941</u>	<u>20,215</u>	<u>65,120</u>	<u>0</u>	<u>0</u>
Change in Net Assets	65,224	16,104	(22,472)	4,500	0
Net Assets, June 30, 2020	169,501	80,036	239,804	194,179	95
Transfers In (Out)	(169,501)	(80,036)	(217,332)	(194,179)	(95)
Loan Activity	0	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 65,224</u>	<u>\$ 16,104</u>	<u>\$ 0</u>	<u>\$ 4,500</u>	<u>\$ 0</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION AND SUBSIDIARY

Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITHOUT DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	HOME/ CHDO Proceeds M08	DOC Learning Center U75	Jr. Leader- ship Council W95	Metro Commission Y95	Bldg Fund Maint Z35
REVENUE					
Contract - Federal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contract - State	0	0	0	0	0
Service Reimbursement	0	0	0	0	0
Rent Revenue	0	0	0	0	0
Loan Payments/Recaptures	0	0	0	0	0
Local Revenue	0	0	0	11,400	52,985
Membership	0	0	0	0	0
Special Events	0	0	0	0	0
Annual Meeting	0	0	0	0	0
Donations	0	0	0	0	0
Other	0	0	0	0	0
InKind Revenue	0	0	0	0	0
Interest Revenue	0	0	0	0	0
Total Revenue	0	0	0	11,400	52,985
EXPENSES					
Administration:					
Salaries and Wages	0	0	0	5,428	0
Fringe Benefits	0	0	0	1,367	0
Consultants/Audit	0	0	0	0	0
Contract Labor	0	0	0	0	0
Travel	0	0	0	0	0
Space Cost	0	0	0	347	0
General Operating	0	0	0	33	0
Liability Insurance	0	0	0	49	0
Equipment	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Depreciation Expense	0	0	0	0	0
Materials	0	0	0	0	0
Property Maintenance	0	0	0	0	0
Special Projects	0	0	0	0	0
Total Administration	0	0	0	7,224	0
Program Services:					
Salaries and Wages	0	0	0	0	4,263
Fringe Benefits	0	0	0	0	1,473
Consultants/Audit	0	0	0	0	0
Contract Labor	0	0	0	0	2,915
Travel	0	0	0	0	0
Space Cost	0	0	0	0	0
General Operating	0	0	0	42	0
Liability Insurance	0	0	0	0	0
Equipment	0	0	0	0	0
Miscellaneous	725	0	0	0	0
Depreciation Expense	0	0	0	0	0
Special Projects	0	0	0	68	0
Resource Materials	0	0	0	0	0
Contractor Expense	0	0	0	0	0
Housing Acquisition	0	0	0	0	0
Property Maintenance	0	0	0	0	11,641
Closing Costs	0	0	0	0	0
Emergency Repair	0	0	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION AND SUBSIDIARY

Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITHOUT DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	HOME/ CHDO Proceeds M08	DOC Learning Center U75	Jr. Leader- ship Council W95	Metro Commission Y95	Bldg Fund Maint Z35
<u>EXPENSES, CONTINUED</u>					
<u>Program Services:</u>					
Program Expense	0	0	0	0	0
Health and Safety Materials	0	0	0	0	0
Materials	(2)	0	0	0	0
Emergency Assistance	0	0	0	0	0
Soft Costs	0	0	0	0	0
Tuition - Mini Grant	0	0	0	0	0
Other Sub Grantee Payment	0	0	0	0	0
InKind Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Total Program Services	<u>723</u>	<u>0</u>	<u>0</u>	<u>110</u>	<u>20,292</u>
Total Expenses	<u>723</u>	<u>0</u>	<u>0</u>	<u>7,334</u>	<u>20,292</u>
Change in Net Assets	(723)	0	0	4,066	32,693
Net Assets, June 30, 2020	238,253	39,317	1,025	40,742	285,813
Transfers In (Out)	(237,530)	(39,317)	(1,025)	(40,742)	284,915
Loan Activity	0	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,066</u>	<u>\$ 603,421</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION AND SUBSIDIARY

Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITHOUT DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Private Z18, Z20, Z25 Z50, Z55, Z75 Z80,Z85, Z95,Z96	Fixed Assets Z95	Earned Income Z99	Building Reserve 3116	CDSA Total Without Donor Restrictions
REVENUE					
Contract - Federal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contract - State	0	0	0	0	0
Service Reimbursement	0	0	0	0	0
Rent Revenue	0	0	0	0	285,713
Loan Payments/Recaptures	0	0	0	0	0
Local Revenue	49,152	0	0	0	118,037
Membership	0	0	0	0	0
Special Events	0	0	0	0	0
Annual Meeting	0	0	0	0	0
Donations	9,529	0	0	0	9,529
Other	30,935	0	0	0	47,260
InKind Revenue	0	0	0	0	0
Interest Revenue	14,174	0	0	0	14,174
Total Revenue	103,790	0	0	0	474,713
EXPENSES					
Administration:					
Salaries and Wages	16,371	0	0	0	27,090
Fringe Benefits	4,520	0	0	0	7,354
Consultants/Audit	0	0	0	0	0
Contract Labor	218	0	0	0	218
Travel	0	0	0	0	0
Space Cost	432	0	0	0	1,091
General Operating	1,369	0	0	0	1,402
Liability Insurance	107	0	0	0	156
Equipment	1,792	0	0	0	1,792
Miscellaneous	0	0	0	0	0
Depreciation Expense	0	0	0	0	0
Materials	0	0	0	0	0
Property Maintenance	0	0	0	0	0
Special Projects	0	0	0	0	0
Total Administration	24,809	0	0	0	39,103
Program Services:					
Salaries and Wages	12,876	0	0	0	66,627
Fringe Benefits	2,781	0	0	0	16,968
Consultants/Audit	176	0	0	0	176
Contract Labor	450	0	0	0	3,365
Travel	3	0	17	0	1,369
Space Cost	13,565	0	0	0	41,798
General Operating	500	0	1,650	0	3,911
Liability Insurance	50	0	0	0	40,273
Equipment	0	0	0	0	0
Miscellaneous	558	0	354	0	4,024
Depreciation Expense	0	190,713	0	0	190,713
Special Projects	10,060	0	0	0	10,128
Resource Materials	436	0	881	0	1,317
Contractor Expense	0	0	0	0	0
Housing Acquisition	0	0	0	0	0
Property Maintenance	0	0	0	0	111,244
Closing Costs	0	0	0	0	0
Emergency Repair	0	0	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITHOUT DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	Private Z18, Z20, Z25 Z50, Z55, Z75 Z80,Z85, Z95,Z96	Fixed Assets Z95	Earned Income Z99	Building Reserve 3116	CDSA Total Without Donor Restrictions
<u>EXPENSES, CONTINUED</u>					
<u>Program Services:</u>					
Program Expense	0	0	0	0	0
Health and Safety Materials	0	0	0	0	0
Materials	0	0	0	0	(2)
Emergency Assistance	0	0	0	0	0
Soft Costs	0	0	0	0	0
Tuition - Mini Grant	0	0	0	0	0
Other Sub Grantee Payment	0	0	0	0	0
InKind Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Total Program Services	<u>41,455</u>	<u>190,713</u>	<u>2,902</u>	<u>0</u>	<u>491,911</u>
Total Expenses	<u>66,264</u>	<u>190,713</u>	<u>2,902</u>	<u>0</u>	<u>531,014</u>
Change in Net Assets	37,526	(190,713)	(2,902)	0	(56,301)
Net Assets, June 30, 2020	1,085,019	4,766,509	705,146	150,000	8,298,222
Transfers In (Out)	(251,607)	0	753,671	0	(46,476)
Loan Activity	0	0	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>135,877</u>	<u>0</u>	<u>0</u>	<u>135,877</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 870,938</u>	<u>\$ 4,711,673</u>	<u>\$ 1,455,915</u>	<u>\$ 150,000</u>	<u>\$ 8,331,322</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION AND SUBSIDIARY

Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITHOUT DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	CDSA Housing (For Profit)	Inter- Organizational Eliminations	Consolidated Without Donor Restrictions
REVENUE			
Contract - Federal	\$ 0	\$ 0	\$ 0
Contract - State	0	0	0
Service Reimbursement	0	0	0
Rent Revenue	0	0	285,713
Loan Payments/Recaptures	0	0	0
Local Revenue	0	0	118,037
Membership	0	0	0
Special Events	0	0	0
Annual Meeting	0	0	0
Donations	0	0	9,529
Other	5,129	0	52,389
InKind Revenue	0	0	0
Interest Revenue	12	0	14,186
Total Revenue	<u>5,141</u>	<u>0</u>	<u>479,854</u>
EXPENSES			
Administration:			
Salaries and Wages	0	0	27,090
Fringe Benefits	0	0	7,354
Consultants/Audit	0	0	0
Contract Labor	0	0	218
Travel	0	0	0
Space Cost	0	0	1,091
General Operating	0	0	1,402
Liability Insurance	0	0	156
Equipment	0	0	1,792
Miscellaneous	0	0	0
Depreciation Expense	0	0	0
Materials	0	0	0
Property Maintenance	0	0	0
Special Projects	0	0	0
Total Administration	<u>0</u>	<u>0</u>	<u>39,103</u>
Program Services:			
Salaries and Wages	0	0	66,627
Fringe Benefits	0	0	16,968
Consultants/Audit	0	0	176
Contract Labor	0	0	3,365
Travel	0	0	1,369
Space Cost	0	0	41,798
General Operating	650	0	4,561
Liability Insurance	0	0	40,273
Equipment	0	0	0
Miscellaneous	0	0	4,024
Depreciation Expense	0	0	190,713
Special Projects	0	0	10,128
Resource Materials	0	0	1,317
Contractor Expense	0	0	0
Housing Acquisition	0	0	0
Property Maintenance	0	0	111,244
Closing Costs	0	0	0
Emergency Repair	0	0	0

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION AND SUBSIDIARY
Enid, Oklahoma

CONSOLIDATING SCHEDULE OF ACTIVITIES WITHOUT DONOR RESTRICTIONS

NON-GAAP PRESENTATION

For the Year Ended June 30, 2021

	CDSA Housing (For Profit)	Inter- Organizational Eliminations	Consolidated Without Donor Restrictions
<u>EXPENSES, CONTINUED</u>			
<u>Program Services:</u>			
Program Expense	0	0	0
Health and Safety Materials	0	0	0
Materials	0	0	(2)
Emergency Assistance	0	0	0
Soft Costs	0	0	0
Tuition - Mini Grant	0	0	0
Other Sub Grantee Payment	0	0	0
InKind Expense	0	0	0
Bad Debt Expense	0	0	0
Total Program Services	<u>650</u>	<u>0</u>	<u>492,561</u>
Total Expenses	<u>650</u>	<u>0</u>	<u>531,664</u>
Change in Net Assets	4,491	0	(51,810)
Net Assets, June 30, 2020	(4,491)	(500)	8,293,231
Transfers In (Out)	0	0	(46,476)
Loan Activity	0	0	0
Capital Additions/(Dispositions)	<u>0</u>	<u>0</u>	<u>135,877</u>
NET ASSETS, JUNE 30, 2021	<u>\$ 0</u>	<u>\$ (500)</u>	<u>\$ 8,330,822</u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

SCHEDULE OF MATCH REQUIRED AND MATCH MET

As of June 30, 2021

OHFA HOME Contracts				
M24 - 1629 HOME 19 *				
	OHFA Bond Match		CDSA Banked Match	Total Match
Match Obligated Per Contract	\$	0	\$	54,400
Match Required as of June 30, 2021	\$	0	\$	0
Match Met	\$	0	\$	0
OHFA Banked Match for Inspections				\$
Total Match per Contract Part IV Budget				\$

* 100% Match Waiver - COVID-19 - effective 10/1/19-9/30/21

Other Contracts				
	17195 ESG CR 20 ** K38		17650 ESG 19 K40	18058 ESG 20 K44
Match Required	\$	0	\$	54,699
Match Met	\$	0	\$	65,866

** Match waived - COVID-19

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

SCHEDULE OF MATCH REQUIRED AND MATCH MET

As of June 30, 2021

OHFA HOME Contracts				
M27 - 1639 HOME 19 *				
	OHFA Bond Match		CDSA Banked Match	Total Match
Match Obligated Per Contract	\$	0	\$	124,225
Match Required as of June 30, 2021	\$	0	\$	0
Match Met	\$	0	\$	0
OHFA Banked Match for Inspections				\$
Total Match per Contract Part IV Budget				\$

* 100% Match Waiver - COVID-19 - effective 10/1/19-9/30/21

Other Contracts			
	Youth Build V W32		YouthBuild AmeriCorps 19-20 ** W36
Match Required	\$	268,642	\$
Match Met	\$	195,110	\$

** Match waived - COVID-19

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

SCHEDULE OF MATCH REQUIRED AND MATCH MET

As of June 30, 2021

OHFA HOME Contracts				
M31 - 1606 HOME 19 *				
	OHFA Bond Match		CDSA Banked Match	Total Match
Match Obligated Per Contract	\$	0	\$	109,725
Match Required as of June 30, 2021	\$	0	\$	0
Match Met	\$	0	\$	0
OHFA Banked Match for Inspections				\$
Total Match per Contract Part IV Budget				\$

* 100% Match Waiver - COVID-19 - effective 10/1/19-9/30/21

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

SCHEDULE OF HOME BANKED MATCH

As of June 30, 2021

Total Banked Match at June 30, 2020		\$	696,194.39
<u>Match Received</u>	\$	<u>0.00</u>	
Total Match Received			0.00
<u>Match Used</u>		<u>0.00</u>	
Total Match Used			0.00
<u>Match Adjustments</u>		<u>0.00</u>	
Total Match Adjustments			<u>0.00</u>
TOTAL BANKED MATCH AT JUNE 30, 2021		\$	<u><u>696,194.39</u></u>

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS

June 30, 2021

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported.

COMMUNITY DEVELOPMENT SUPPORT ASSOCIATION, INC. AND SUBSIDIARY
Enid, Oklahoma

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

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 ☒ None reported

Significant deficiencies identified not considered to be material weaknesses? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal Control Over Major Programs:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiencies identified not considered to be material weakness(es)? ☐ Yes ☒ None 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
☒ No

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

Identification of Major Programs

CFDA #
14.239

PROGRAM TITLE
Home Investment Partnerships Program

Section II - Financial Statement Findings and Questioned Costs

None reported.

Section III - Federal Awards Findings and Questioned Costs

None Reported.