

Community Development Support Association, Inc.

**Financial Statements
and
Supplementary Information
June 30, 2023**

(With Independent Auditor's Report Thereon)

Community Development Support Association, Inc.
Financial Statements
June 30, 2023

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Community Development Support Association, Inc.

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Development Support Association, Inc.
Enid, Oklahoma

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Community Development Support Association, Inc.** (the Organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, based on our audit, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, 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.

Emphasis of Matter

As discussed in Note 15, the Organization has made corrections to its prior year financial statements that impacted the beginning balances and classifications of net assets for the year ended June 30, 2022. Our opinion is not modified with respect to this matter.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal and State 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) and the Oklahoma Department of Commerce, and the other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and

other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 19, 2024 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 the Organization's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Landmark PLC". The signature is written in a cursive, flowing style.

Fort Smith, Arkansas
February 19, 2024

Financial Statements

Community Development Support Association, Inc.

Statement of Financial Position June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 3,336,312	\$ 1,541,206	\$ 4,877,518
Beneficial interest	-	114,045	114,045
Grants receivable	875,693	-	875,693
Loan receivable - short term	11,253	-	11,253
Inventory	19,695	-	19,695
Prepaid expenses	31,160	-	31,160
Total Current Assets	4,274,113	1,655,251	5,929,364
Property and Equipment, net	4,974,779	-	4,974,779
Other Assets			
Loan receivable - long term	117,999	-	117,999
	117,999	-	117,999
TOTAL ASSETS	\$ 9,366,891	\$ 1,655,251	\$ 11,022,142
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts payable	\$ 43,858	\$ -	\$ 43,858
Payroll liabilities	96,317	-	96,317
Other accrued expenses	93,779	-	93,779
Total Current Liabilities	233,954	-	233,954
Total Liabilities	233,954	-	233,954
Net Assets	9,132,937	1,655,251	10,788,188
TOTAL LIABILITIES AND NET ASSETS	\$ 9,366,891	\$ 1,655,251	\$ 11,022,142

See accompanying notes to financial statements.

Community Development Support Association, Inc.

Statement of Activities

June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS AND SUPPORT			
Federal awards	\$ 3,004,347	\$ -	\$ 3,004,347
State awards	109,081	-	109,081
Local revenue and support	152,904	10,851	163,755
Rental revenue	295,040	-	295,040
Service reimbursement	38,200	1,032	39,232
In-kind revenue	85,348	43,394	128,742
Contribution revenue	29,569	146,423	175,992
Interest income	60,862	-	60,862
HOME CHDO Proceeds	-	379,702	379,702
Other	26,050	10,079	36,129
Net assets released from restrictions	445,656	(445,656)	-
TOTAL REVENUES, GAINS, AND SUPPORT	4,247,057	145,825	4,392,882
 EXPENSES			
Family preservation and support	981,152	-	981,152
Educational and employment success	788,178	-	788,178
Community organizations	54	-	54
Housing	1,264,977	-	1,264,977
Early childhood	493,486	-	493,486
Non-Profit center	69,755	-	69,755
Local	288,374	-	288,374
Management and general	409,155	-	409,155
TOTAL EXPENSES	4,295,131	-	4,295,131
 CHANGE IN NET ASSETS	(48,074)	145,825	97,751
 NET ASSETS, BEGINNING OF YEAR, AS PREVIOUSLY REPORTED	8,764,864	1,925,573	10,690,437
Correction of error	416,147	(416,147)	-
NET ASSETS, BEGINNING OF YEAR, AS RESTATED	9,181,011	1,509,426	10,690,437
 NET ASSETS, END OF YEAR	\$ 9,132,937	\$ 1,655,251	\$ 10,788,188

See accompanying notes to financial statements.

Community Development Support Association, Inc.

Statement of Functional Expenses Year ended June 30, 2023

	Program							Support Services		
	Family Preservation and Support	Educational and Employment Success	Community Organizations	Housing	Early Childhood	Non-Profit Center	Local	Management and General	Fundraising	Total
Salaries and wages	\$ 219,841	\$ 248,272	\$ -	\$ 266,204	\$ 217,317	\$ 18,081	\$ 2,045	\$ 285,976	\$ -	\$ 1,257,736
Fringe benefits	66,882	91,620	-	78,244	54,054	4,110	1,195	86,507	-	382,612
Consultants/audit	21,895	7,265	-	9,043	6,862	-	35	2,399	-	47,499
Contract labor	-	6,500	-	-	2,415	-	980	1,013	-	10,908
Travel	2,934	17,241	-	5,851	27,791	-	-	-	-	53,817
Space cost	17,638	19,977	-	17,343	24,602	33,305	13,688	16,254	-	142,807
General operating	49,193	28,048	12	135,595	29,956	1,514	23,221	16,260	-	283,799
Liability insurance	5,342	12,564	42	47,934	2,070	-	437	746	-	69,135
Equipment	16,913	3,699	-	62,970	9,394	-	36,532	-	-	129,508
Miscellaneous	-	325	-	772	-	-	2,888	-	-	3,985
Depreciation	-	-	-	-	-	-	229,757	-	-	229,757
Special projects	109	251	-	272	637	-	12,480	-	-	13,749
Resource materials	8,060	68,990	-	45	118,388	-	1,013	-	-	196,496
Contractor expense	18,240	1,655	-	204,629	-	51	-	-	-	224,575
Housing acquisition	-	-	-	131,829	-	-	-	-	-	131,829
Property maintenance	-	2,386	-	5,238	-	46,886	77	-	-	54,587
Emergency repair	3,414	-	-	83,679	-	-	-	-	-	87,093
Program expense	-	18	-	86,753	-	-	-	-	-	86,771
Health and safety materials	-	-	-	23,617	-	-	-	-	-	23,617
Materials	7,794	-	-	154,314	-	4	-	-	-	162,112
Participant stipends	-	134,320	-	-	-	-	-	-	-	134,320
Emergency assistance	591,632	-	-	-	-	-	70	-	-	591,702
Support services	-	16,305	-	-	-	-	-	-	-	16,305
In-kind expense	-	128,742	-	-	-	-	-	-	-	128,742
Less: costs capitalized as property and equipment	(48,735)	-	-	(49,355)	-	(34,196)	(36,044)	-	-	(168,330)
Total	\$ 981,152	\$ 788,178	\$ 54	\$ 1,264,977	\$ 493,486	\$ 69,755	\$ 288,374	\$ 409,155	\$ -	\$ 4,295,131

See accompanying notes to financial statements.

Community Development Support Association, Inc.

Statement of Cash Flows Year ended June 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 97,751
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	229,757
Change in:	
Grants receivable	(229,335)
Inventory	(12,420)
Prepaid expenses	(25,041)
Accounts payable	(19,772)
Payroll liabilities	36,329
Other accrued expenses	29,962
Net Cash Provided by Operating Activities	<u>107,231</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Capital expenditures	(168,329)
Loan receivable payments received	10,921
Net change in beneficial interest	(10,079)
Net Cash (Used For) Investing Activities	<u>(167,487)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(60,256)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>4,937,774</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 4,877,518</u>

See accompanying notes to financial statements.

Community Development Support Association, Inc.

Notes to Financial Statements June 30, 2023

NOTE 1: NATURE OF ACTIVITIES

Community Development Support Association, Inc. (the Organization) is a not-for-profit corporation organized to see 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.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Organization's policy is to prepare its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues are recognized in the period in which they are earned. Expenses are recognized in the period in which they are incurred.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Valuation of inventory, the estimated useful life of fixed assets, and the functional allocation of expenses all involve extensive reliance on management's estimates. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For 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.

Grants and Contracts Receivable

The Organization considers grants and contracts receivable to be fully collectible. Accordingly, no allowance for doubtful accounts is deemed necessary. If accounts become uncollectible, they will be charged to operations when that determination is made. Determination of uncollectibility is made by management based on knowledge of individual accounts and consideration of such factors as current economic conditions. Credit extended is generally uncollateralized. Past-due status is based on contractual terms. Past-due accounts are not charged interest.

Inventory

Inventory consists of office, rental, and weatherization supplies and is reported at cost which approximates net realizable value.

Community Development Support Association, Inc.

Notes to Financial Statements

June 30, 2023

Beneficial Interest

The beneficial interest is reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 7 for discussion of fair value measurements.

Property and Equipment

With the exception of donated assets, property and equipment is stated at cost. Depreciation of property and equipment is computed on the straight-line method over the estimated useful lives of the assets, which range from five to thirty-nine years. Donated assets are recorded at fair market value on the date of donation. The cost basis of fully depreciated property and equipment still in use by the Organization at June 30, 2023 amounted to approximately \$116,000.

All acquisitions of property and equipment and all expenditures for repairs, maintenance, renewals and betterments that materially prolong the useful lives of assets and whose value meets or exceeds the amounts specified by the specific program are capitalized according to the program's specifications.

Property and equipment purchased with grant funds is owned by the Organization while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Their disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. At June 30, 2023, the net book value of grant-funded property and equipment is approximately \$2,928,000.

Financial Accounting Standards Board (FASB) Codification Topic *Property, Plant and Equipment*, Section *Subsequent Measurement* requires that long-lived assets and certain identifiable intangibles held and used by an entity be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. The application of this Codification Topic has not materially affected the Organization's changes in net assets, financial condition or cash flows.

Net Assets and Contribution Revenue

Net assets with donor restrictions consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions.

Gifts of cash and other assets are recorded as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated asset. Contributions are presented as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restriction and reported in the Statement of Activities as net assets released from restrictions. Contributions that are restricted by the donor are reported as increases in net assets without restrictions if the restrictions expire in the fiscal year in which the contributions are recognized.

Community Development Support Association, Inc.

Notes to Financial Statements

June 30, 2023

Gifts of land, buildings, and equipment are presented as support and revenue without restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized with donor restrictions. The Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Contributed services which increase non-financial assets such as property or inventory, as well as services contributed by individuals with specialized skills which would have otherwise been purchased, are reported as unrestricted support. Other contributed services that enhance the Organization's programs, but are not so essential that they would otherwise be purchased, are not recorded as support for financial statement purposes.

The majority of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions.

Revenue Recognition

Rental income is recognized as rentals become due. Rental payments received in advance are deferred until earned. All leases between the Organization and tenants of the property are operating leases with durations of one year or less.

Advertising and Promotions

The Organization follows the policy of charging advertising and promotions to expense as incurred. Advertising and promotions expenses are included in General operating on the Statement of Functional Expenses. Total advertising expense for the year ended June 30, 2023 was \$12,431.

Functional Allocation of Expenses

The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support service are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated based on direct costs for the program during the year.

Income Taxes and Uncertain Tax Positions

The Organization qualifies as an organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar state statute and is not subject to tax at the entity level for federal and state income tax purposes.

The Organization accounts for uncertain tax positions in accordance with the provisions of FASB Codification Topic *Income Taxes*. FASB Codification Topic *Income Taxes* clarifies the accounting for uncertainty in income taxes and requires the Organization to recognize in their financial statements the impact of a tax position taken or expected to be taken in a tax return, if that position is more likely than not to be sustained under audit, based on the technical merits of the position. Management has assessed the tax positions of the Organization and determined that no positions exist that require adjustment or disclosure under the provisions of FASB Codification Topic *Income Taxes*.

Community Development Support Association, Inc.

Notes to Financial Statements June 30, 2023

The Organization files an informational *Return of Organization Exempt from Income Tax* (Form 990) in the U.S. federal jurisdiction.

Adoption of Accounting Pronouncements

In February 2016, the FASB issued Accounting Standard Update (ASU) No. 2016-02, *Leases* (Topic 842), which supersedes Topic 840, *Leases*. This ASU requires lessees to record a right-of-use asset and corresponding liability equal to the present value of future rental payments on the Organization's Statement of Financial Position for all leases with a term greater than one year. The leases will be classified as either finance or operating leases. This distinction will be relevant for the pattern of expense recognition in the Statement of Activities. Effective July 1, 2022, the Organization adopted ASU No. 2016-02 for the year ended June 30, 2023, using the optional new transition alternative method without restating prior periods. The Organization also elected the relief package of practical expedients of which there is no requirement to reassess existing leases, their classification, and initial direct costs as well as an exemption for short term leases with a term of less than one year. This ASU did not have a material impact on the Organization's financial statements.

In September 2020, the FASB issued ASU No. 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* (Topic 958). The ASU requires contributed nonfinancial assets to be presented as a separate line item in the Statement of Activities apart from contributions of cash and other financial assets. The ASU also requires a disaggregate of the amount of contributed nonfinancial assets recognized within the Statement of Activities by category that depicts the type of contributed nonfinancial assets, whether the contributed nonfinancial assets were monetized or utilized and additional disclosures. Donor-imposed restrictions associated with the contributed nonfinancial assets are also required to be disclosed. The Organization adopted the ASU effective July 1, 2022, the first day of the Organization's fiscal year, using the retrospective approach. The ASU did not have a material impact on its financial statements.

NOTE 3: FINANCIAL INSTRUMENTS WITH RISK OF ACCOUNTING LOSS

The Organization uses financial institutions in which it maintains cash balances, which at times may exceed federally insured limits or are uncollateralized. The Organization has not experienced any losses in such accounts, and management believes it is not exposed to significant credit risk related to cash. At June 30, 2023, the Organization had insured cash balances of approximately \$725,000 and collateralized cash balances of approximately \$4,251,000.

NOTE 4: LOAN RECEIVABLE

The Organization has a note receivable from Forest Ridge Heights, LP. The note originated May 2, 2016 and carries an interest rate of 3%. Payment is due in monthly installments of \$1,248 with the final payment of the entire unpaid balance of principal and interest being due on June 2, 2033.

Community Development Support Association, Inc.

Notes to Financial Statements June 30, 2023

NOTE 5: PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

Buildings	\$ 2,703,981
Machinery and equipment	333,114
Rental property	<u>3,708,421</u>
Total property and equipment	6,745,516
Less accumulated depreciation	<u>1,770,737</u>
Property and equipment, net	<u>\$ 4,974,779</u>

NOTE 6: BENEFICIAL INTEREST

The Organization has a beneficial interest in funds held by the Cherokee Strip Community Foundation (CSCF). The beneficial interest is subject to the provisions contained within an agreement dated October 19, 2021. CSCF will make annual distributions subject to the spending policy approved by the CSCF Board of Directors. The CSCF Board of Directors have the power to modify any restriction or condition on the distribution of funds for any specified charitable purposes or to a specified organization if, in the sole judgement of the CSCF Board of Directors, such restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community served. Therefore, CSCF is the legal owner of all assets contributed to the fund. The market value of the beneficial interest as of June 30, 2023 is \$114,045.

The Organization has also been named as the beneficiary of contributions made to CSCF by third parties in the amount of \$33,587. In accordance with FASB Codification Topic *Accounting for Contributions Received and Contributions Made*, the Organization has not recorded the fair market value of these beneficiary designations.

NOTE 7: FAIR VALUE MEASUREMENTS

FASB Codification Topic *Fair Value Measurements and Disclosures* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under this Codification Topic are described as follows:

Community Development Support Association, Inc.

Notes to Financial Statements June 30, 2023

Level 1 - These are investments where values are based on unadjusted quoted prices for identical assets in an active market the organization has the ability to access.

Level 2 - These are investments where values are based on quoted prices in markets that are not active or model inputs that are observable either directly or indirectly for substantially the full term of the investments.

Level 3 - These are investments where values are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect assumptions of management about assumptions market participants would use in pricing the investments.

The preceding methods described may produce fair value calculations that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Due to the Organization not having the ability to redeem its investment with the CSCF at the net asset value per share, the Organization considers the beneficial interest to be categorized as a level 3 fair value measurement.

Changes in level 3 investments during the year ended June 30, 2023, consisted of unrealized gains and losses.

NOTE 8: IN-KIND/DONATED FACILITY

During the year ended June 30, 2023, the Organization received the following noncash donations of materials and services that have been reflected in the financial statements of the Organization at fair market value:

Youth Build (W33)

Resource Materials	\$	19,422
Space		20,741
Supportive Services		<u>3,231</u>
		43,394

Youth Build AmeriCorps (W37)

Resource Materials		<u>85,348</u>
	\$	<u><u>128,742</u></u>

Community Development Support Association, Inc.

Notes to Financial Statements

June 30, 2023

NOTE 9: CONCENTRATION OF CREDIT RISK AND FUNDING ARRANGEMENT

The majority of the Organization's support is derived from federal and state awards administered through contracts with the State of Oklahoma or directly through the intermediary agency. Significant programs provided by the Organization include:

Community Services – Administers federal and state grants for various programs for extremely-low to moderate income individuals to help alleviate the causes of poverty.

Emergency Services – Administers federal and state grants for emergency food and shelter programs for low-income individuals and families and homeless and at-risk of homelessness.

HOME Investment Partnership – Administers federal grants to provide affordable housing to low income, or disabled, or veteran individuals and families.

YouthBuild – Workforce development program that provides education, training, and leadership development opportunities to young people who face barriers to employment.

Government contracts and awards are renegotiated annually. For the year ended June 30, 2023, this support represented approximately 71%, respectively, of the Organization's total revenue and support without donor restrictions. The loss of these contracts could have an adverse effect on the Organization's ability to continue in existence.

NOTE 10: EMPLOYEE BENEFIT PLANS

The Organization has a defined contribution 403(b) plan covering substantially all employees. The Organization may make discretionary contributions to the plan for all full and eligible part time employees after one year of employment. Employees are immediately vested in all contributions. During the year ended June 30, 2023, the Organization contributed a total of \$49,079.

NOTE 11: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following as of June 30, 2023:

Family Preservation and Support Program	\$	234,425
Educational and Employment Success		93,099
Housing		933,143
Early Childhood		272,039
Local		<u>122,545</u>
	\$	<u>1,655,251</u>

Net assets with donor restrictions were released from donor restrictions by incurring expenses satisfying the restricted purposes.

Community Development Support Association, Inc.

Notes to Financial Statements

June 30, 2023

Family Preservation and Support Program	\$ 26,681
Educational and Employment Success	57,731
Housing	309,219
Early Childhood	<u>52,025</u>
	<u>\$ 445,656</u>

NOTE 12: DESIGNATED NET ASSETS

The Board of Directors has designated funds for future building maintenance and a six month operating reserve. As of June 30, 2023, \$1,545,320 and \$1,500,00, respectively, of net assets without donor restrictions have been designated for these purposes.

NOTE 13: LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization's financial assets available within one year of the Statement of Financial Position date for general expenditure are as follows:

Financial assets at year end:

Cash and cash equivalents	\$ 4,877,518
Grants and contracts receivable	<u>875,693</u>
Total financial assets	<u>5,753,211</u>

Less:

Restricted by donors for purpose restrictions	1,655,251
Designated by Board of Directors	<u>1,545,320</u>

Financial assets available to meet cash needs for general expenditures within one year

\$ 2,552,640

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

Community Development Support Association, Inc.

Notes to Financial Statements

June 30, 2023

NOTE 14: COMMITMENTS AND CONTINGENCIES

The Organization was the recipient of various federal and state awards. These award programs are subject to audit by the federal and state government or their representatives. In addition, the Organization has several federal award programs that have a funding period that differs from the Organization's year end, some of which require that a certain amount of matching funds be received prior to close of the award. Accordingly, the amount, if any, of expenditures which may be disallowed by the program representatives cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

NOTE 15: CORRECTION OF ERROR

The Organization reclassified its beginning net assets as of July 1, 2022 due to corrections necessary to properly reflect the lack of donor restrictions on net assets. The effect on the financial statements was to increase net assets without donor restrictions by \$416,147 and decrease net assets with donor restrictions by the same amount.

NOTE 16: SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 19, 2024, the date that the financial statements were available to be issued.

Supplementary Information

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	CSBG A14	CSBG 2023 A24	18414 CSBG 21 - CAPTAIN A30	18460 CSBGCR20 A31	17840 CSBG CARES 20 A32	CSBG A34
REVENUES, GAINS AND SUPPORT						
Federal awards	\$ 16,386	\$ 5,273	\$ 1,411	\$ 59,458	\$ 18,928	\$ 143,398
State awards	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	<u>16,386</u>	<u>5,273</u>	<u>1,411</u>	<u>59,458</u>	<u>18,928</u>	<u>143,398</u>
EXPENSES						
Administration:						
Salaries and wages	3,546	642	-	6,282	6,254	52,065
Fringe benefits	987	647	-	2,142	2,077	15,093
Contract labor	-	-	-	-	-	1,013
Consultants/audit	-	-	-	-	-	2,399
General operating	4,119	-	1,411	-	-	6,887
Liability insurance	121	-	-	-	-	467
Space cost	1,051	1	-	22	454	3,597
Total Administration	<u>9,824</u>	<u>1,290</u>	<u>1,411</u>	<u>8,446</u>	<u>8,785</u>	<u>81,521</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	18414 CSBG						CSBG A34
	21 - CAPTAIN		18460 CSBGCR20		17840 CSBG CARES 20		
	CSBG A14	CSBG 2023 A24	A30	A31	A32	A34	
Program Services:							
Salaries and wages	2,916	2,760	-	16,905	6,901	17,435	
Fringe benefits	689	-	-	3,457	1,402	5,302	
Contract labor	-	-	-	-	-	-	
Consultants/audit	-	-	-	-	-	19,538	
Travel	-	-	-	-	29	312	
Space cost	1,253	1	-	651	639	5,022	
General operating	1,682	1,222	-	1,630	832	9,259	
Liability insurance	22	-	-	238	179	1,609	
Equipment	-	-	-	12,340	12	-	
Miscellaneous	-	-	-	-	-	-	
Depreciation	-	-	-	-	-	-	
Special projects	-	-	-	109	-	-	
Resource materials	-	-	-	5,904	-	-	
Contractor expense	-	-	-	1,870	-	-	
Housing acquisition	-	-	-	-	-	-	
Property maintenance	-	-	-	-	-	-	
Emergency repair	-	-	-	3,415	-	-	
Program expense	-	-	-	-	-	-	
Health and safety materials	-	-	-	-	-	-	
Closing costs	-	-	-	-	-	-	
Client assistance	-	-	-	-	-	-	

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	CSBG A14	CSBG 2023 A24	18414 CSBG 21 - CAPTAIN A30	18460 CSBGR20 A31	17840 CSBG CARES 20 A32	CSBG A34
Program Services Continued:						
Development fee expense	-	-	-	-	-	-
Materials	-	-	-	4,493	-	-
Emergency assistance	-	-	-	-	149	3,400
In-kind expense	-	-	-	-	-	-
Total Program Services	<u>6,562</u>	<u>3,983</u>	<u>-</u>	<u>51,012</u>	<u>10,143</u>	<u>61,877</u>
Less: Costs capitalized as property and equipment	-	-	-	-	-	-
TOTAL EXPENSES	<u>16,386</u>	<u>5,273</u>	<u>1,411</u>	<u>59,458</u>	<u>18,928</u>	<u>143,398</u>
CHANGE IN NET ASSETS	-	-	-	-	-	-
NET ASSETS, BEGINNING OF YEAR	-	-	-	-	-	-
NET ASSETS, BEGINNING OF YEAR CORRECTION	-	-	-	-	-	-
TRANSFERS IN (OUT)	-	-	-	-	-	-
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	SAF-CAA B34	BOK FINANCIAL 21-22 C35	Rx Oklahoma- ODOC C78	EA- Case Management C94	Emergency Assistance- Private C95	Emergency Assistance - Rx C96
REVENUES, GAINS AND SUPPORT						
Federal awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State awards	6,369		102,712			
Local revenue and support						
Rental revenue					(300)	
Service reimbursement					1,032	
In-kind revenue						
Contribution revenue		5,000		285	15,421	1,800
Interest income						
HOME CHDO Proceeds						
Other						
TOTAL REVENUES, GAINS, AND SUPPORT	<u>6,369</u>	<u>5,000</u>	<u>102,712</u>	<u>285</u>	<u>16,153</u>	<u>1,800</u>
EXPENSES						
Administration:						
Salaries and wages			12,089			
Fringe benefits			3,404			
Contract labor						
Consultants/audit						
General operating						
Liability insurance						
Space cost			832			
Total Administration			<u>16,325</u>			

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	SAF-CAA		BOK		Rx		EA- Case		Emergency	
	B34	C35	FINANCIAL 21-22	Oklaho- ODOC	C78	C94	Management	Private	Assistance-	Emergency
Program Services:										
Salaries and wages	4,584	-	-	51,059	-	-	-	-	-	-
Fringe benefits	1,785	-	-	18,007	-	-	-	-	-	-
Contract labor	-	-	-	-	-	-	-	-	-	-
Consultants/audit	-	-	-	1,195	-	-	-	-	-	-
Travel	-	-	-	317	-	-	-	-	-	-
Space cost	-	-	-	5,761	-	-	-	-	-	-
General operating	-	-	-	7,440	1	-	-	-	-	47
Liability insurance	-	-	-	452	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-	-	-	-
Resource materials	-	-	-	2,156	-	-	-	-	-	-
Contractor expense	-	-	-	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-	-	-	-	-
Emergency repair	-	-	-	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-	-	-	-	-
Closing costs	-	-	-	-	-	-	-	-	-	-
Client assistance	-	-	-	-	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	SAF-CAA B34	BOK FINANCIAL 21-22 C35	Rx Oklahoma- ODOC C78	EA- Case Management C94	Emergency Assistance- Private C95	Emergency Assistance - Rx C96
Program Services Continued:						
Development fee expense	-	-	-	-	-	-
Materials	-	-	-	-	-	-
Emergency assistance	-	-	-	-	26,158	1,576
In-kind expense	-	-	-	-	-	-
Total Program Services	6,369	-	86,387	1	26,158	1,623
Less: Costs capitalized as property and equipment	-	-	-	-	-	-
TOTAL EXPENSES	6,369	-	102,712	1	26,158	1,623
CHANGE IN NET ASSETS	-	5,000	-	284	(10,005)	177
NET ASSETS, BEGINNING OF YEAR	-	12	-	-	197,403	5,905
NET ASSETS, BEGINNING OF YEAR CORRECTION	-	-	-	-	-	-
TRANSFERS IN (OUT)	-	-	-	-	(800)	5,000
NET ASSETS, END OF YEAR	\$ -	\$ 5,012	\$ -	\$ 284	\$ 186,598	\$ 11,082

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	EA- Non- Housing C97	Healthy Kids Transport E29	HMIS - OK0042L6I00 2214 K20	HMIS Fees OK0042L6I00 2214 K21	HMIS 21 - OK0042L6I00 2113 K24	HMIS Fees 21 - OK0042L6I00 K25
REVENUES, GAINS AND SUPPORT						
Federal awards	\$ -	\$ -	\$ 3,697	\$ -	\$ 39,706	\$ -
State awards	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	32,200
In-kind revenue	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	-	-	3,697	-	39,706	32,200
EXPENSES						
Administration:						
Salaries and wages	-	-	313	268	997	7,422
Fringe benefits	-	-	74	71	262	2,096
Contract labor	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-
General operating	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-
Space cost	-	-	8	23	133	231
Total Administration	-	-	395	362	1,392	9,749

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	EA- Non- Housing C97	Healthy Kids Transport E29	HMIS - OK0042L6100 2214 K20	HMIS Fees OK0042L6100 2214 K21	HMIS 21 - OK0042L6100 2113 K24	HMIS Fees 21 - OK0042L6100 K25
Program Services:						
Salaries and wages	-	-	1,030	-	16,539	-
Fringe benefits	-	-	334	-	10,141	-
Contract labor	-	-	-	-	-	-
Consultants/audit	-	-	36	-	762	-
Travel	-	2,277	-	-	-	-
Space cost	-	-	102	-	1,170	-
General operating	-	-	1,126	-	5,635	17,279
Liability insurance	-	-	10	7	177	123
Equipment	-	-	664	-	3,890	-
Miscellaneous	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Special projects	-	-	-	-	-	-
Resource materials	-	-	-	-	-	-
Contractor expense	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-
Emergency repair	-	-	-	-	-	-
Program expense	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-
Closing costs	-	-	-	-	-	-
Client assistance	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	EA- Non- Housing C97	Healthy Kids Transport E29	HMIS - OK0042L6100 2214 K20	HMIS Fees OK0042L6100 2214 K21	HMIS 21 - OK0042L6100 2113 K24	HMIS Fees 21 - OK0042L6100 K25
Program Services Continued:						
Development fee expense	-	-	-	-	-	-
Materials	-	-	-	-	-	-
Emergency assistance	7,481	-	-	-	-	-
In-kind expense	-	-	-	-	-	-
Total Program Services	<u>7,481</u>	<u>2,277</u>	<u>3,302</u>	<u>7</u>	<u>38,314</u>	<u>17,402</u>
Less: Costs capitalized as property and equipment	-	-	-	-	-	-
TOTAL EXPENSES	<u>7,481</u>	<u>2,277</u>	<u>3,697</u>	<u>369</u>	<u>39,706</u>	<u>27,151</u>
CHANGE IN NET ASSETS	<u>(7,481)</u>	<u>(2,277)</u>	<u>-</u>	<u>(369)</u>	<u>-</u>	<u>5,049</u>
NET ASSETS, BEGINNING OF YEAR	18,098	2,277	-	16,435	-	-
NET ASSETS, BEGINNING OF YEAR CORRECTION	-	-	-	-	-	-
TRANSFERS IN (OUT)	-	-	-	5,049	-	(5,049)
NET ASSETS, END OF YEAR	<u>\$ 10,617</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,115</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	ESG K40	ESG CARES 21/22 K41	18667 ESG 22 K44	ESG Match K45	COMMUNITY CARES PARTNERS K46	AHP Loan Principal & Interest L15
REVENUES, GAINS AND SUPPORT						
Federal awards	\$ 12,649	\$ 80,147	\$ 44,720	\$ -	\$ 27,500	\$ -
State awards	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	<u>12,649</u>	<u>80,147</u>	<u>44,720</u>	<u>-</u>	<u>27,500</u>	<u>-</u>
EXPENSES						
Administration:						
Salaries and wages	39	-	1,481	-	1,387	-
Fringe benefits	9	-	431	-	437	-
Contract labor	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-
General operating	-	-	53	-	-	-
Liability insurance	-	-	-	-	-	-
Space cost	-	-	-	-	-	-
Total Administration	<u>48</u>	<u>-</u>	<u>1,965</u>	<u>-</u>	<u>1,824</u>	<u>-</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	ESG CARES		18667 ESG		ESG Match K45	COMMUNITY		AHP Loan Principal & Interest L15
	ESG K40	21/22 K41	22 K44	22 K44		CARES PARTNERS K46		
Program Services:								
Salaries and wages	2,153	11,397	10,064		-	5,333	-	-
Fringe benefits	524	3,371	2,928		-	1,603	-	-
Contract labor	-	-	-		-	-	-	-
Consultants/audit	-	-	-		-	102	-	-
Travel	-	-	-		-	-	-	-
Space cost	-	-	-		-	418	-	-
General operating	725	768	104		-	25	-	-
Liability insurance	-	-	1,565		-	7	-	-
Equipment	-	-	-		-	-	-	-
Miscellaneous	-	-	-		-	-	-	-
Depreciation	-	-	-		-	-	-	-
Special projects	-	-	-		-	-	-	-
Resource materials	-	-	-		-	-	-	-
Contractor expense	-	16,370	-		-	-	-	-
Housing acquisition	-	-	-		-	-	-	-
Property maintenance	-	-	-		-	-	-	-
Emergency repair	-	-	-		-	-	-	-
Program expense	-	-	-		-	-	-	-
Health and safety materials	-	-	-		-	-	-	-
Closing costs	-	-	-		-	-	-	-
Client assistance	-	-	-		-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	ESG K40	ESG CARES 21/22 K41	18667 ESG 22 K44	ESG Match K45	COMMUNITY CARES PARTNERS K46	AHP Loan Principal & Interest L15
Program Services Continued:						
Development fee expense	-	-	-	-	-	-
Materials	-	3,300	-	-	-	-
Emergency assistance	9,199	44,942	28,104	790	-	-
In-kind expense	-	-	-	-	-	-
Total Program Services	<u>12,601</u>	<u>80,148</u>	<u>42,765</u>	<u>790</u>	<u>7,488</u>	<u>-</u>
Less: Costs capitalized as property and equipment	-	-	-	-	-	-
TOTAL EXPENSES	<u>12,649</u>	<u>80,148</u>	<u>44,730</u>	<u>790</u>	<u>9,312</u>	<u>-</u>
CHANGE IN NET ASSETS	-	(1)	(10)	(790)	18,188	-
NET ASSETS, BEGINNING OF YEAR	-	-	-	-	-	101,014
NET ASSETS, BEGINNING OF YEAR CORRECTION	-	1	-	-	-	-
TRANSFERS IN (OUT)	-	-	10	790	(18,188)	-
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,014</u>

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	Welcome Home Project L32	CDBG B-22- MC-40-0006 L44	B-23-MC-40- 0006 L54	CDBG - CV 2022 L56	LAND BANK M03	HOME/CHDO Proceeds OHFA M07
REVENUES, GAINS AND SUPPORT						
Federal awards	\$ -	\$ 63,812	\$ 39,498	\$ 549,633	\$ -	\$ -
State awards	-	-	-	-	-	-
Local revenue and support	-	-	-	-	9,921	-
Rental revenue	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-
Contribution revenue	1,000	-	-	-	-	-
Interest income	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	379,702
Other	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	<u>1,000</u>	<u>63,812</u>	<u>39,498</u>	<u>549,633</u>	<u>9,921</u>	<u>379,702</u>
EXPENSES						
Administration:						
Salaries and wages	772	5,606	3,013	14,138	-	2,964
Fringe benefits	158	1,428	791	4,504	-	867
Contract labor	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-
General operating	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-
Space cost	-	198	283	1,253	-	-
Total Administration	<u>930</u>	<u>7,232</u>	<u>4,087</u>	<u>19,895</u>	<u>-</u>	<u>3,831</u>

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	Welcome		CDBG B-22- MC-40-0006		B-23-MC-40- 0006		CDBG - CV 2022		LAND BANK		HOME/CHDO	
	Home Project L32	L44	MC-40-0006	L54	0006	L56	2022	M03	OHFA	M07	Proceeds	
Program Services:												
Salaries and wages	13,049	3,063	4,686	45,081	-	27,302						
Fringe benefits	3,754	716	741	10,143	-	8,741						
Contract labor	-	-	-	-	-	-						
Consultants/audit	-	765	-	61	-	5,007						
Travel	-	-	-	-	-	111						
Space cost	-	730	1,101	2,621	-	261						
General operating	1,077	269	895	1,043	-	3,361						
Liability insurance	1,716	250	195	951	-	58						
Equipment	-	-	-	6	-	-						
Miscellaneous	-	-	-	-	-	-						
Depreciation	-	-	-	-	-	-						
Special projects	272	-	-	-	-	-						
Resource materials	-	-	-	-	-	45						
Contractor expense	21,779	-	-	-	-	28,963						
Housing acquisition	-	-	-	-	-	126,597						
Property maintenance	1,747	-	-	-	-	1,416						
Emergency repair	-	50,787	27,978	-	-	4,913						
Program expense	-	-	-	-	-	-						
Health and safety materials	-	-	-	-	-	-						
Closing costs	18	-	-	-	-	-						24,604
Client assistance	-	-	-	-	-	-						-

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	Welcome	CDBG B-22- MC-40-0006 L44	B-23-MC-40- 0006 L54	CDBG - CV 2022 L56	LAND BANK M03	HOME/CHDO Proceeds OHFA M07
Program Services Continued:						
Development fee expense	-	-	-	-	-	32,794
Materials	8,976	-	-	-	-	22,312
Emergency assistance	-	-	-	469,832	-	-
In-kind expense	-	-	-	-	-	-
Total Program Services	<u>52,388</u>	<u>56,580</u>	<u>35,596</u>	<u>529,738</u>	<u>-</u>	<u>286,485</u>
Less: Costs capitalized as property and equipment	-	-	-	(48,735)	-	-
TOTAL EXPENSES	<u>53,318</u>	<u>63,812</u>	<u>39,683</u>	<u>549,633</u>	<u>-</u>	<u>290,316</u>
CHANGE IN NET ASSETS	(52,318)	-	(185)	-	9,921	89,386
NET ASSETS, BEGINNING OF YEAR	-	-	-	-	133,600	713,907
NET ASSETS, BEGINNING OF YEAR CORRECTION	-	-	-	-	-	-
TRANSFERS IN (OUT)	52,318	-	185	-	(17,733)	(945)
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,788</u>	<u>\$ 802,348</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	HOME Program Income M11	21-HOME- 1685 M22	HOME 22- 1703 M25	1639 HOME Acqu/Rehab 4 Resale M27	1606 HOME 19 M31	21-HOME- 1686 CHDO OPERATING M32
REVENUES, GAINS AND SUPPORT						
Federal awards	\$ -	\$ 204,746	\$ 23,927	\$ 19,596	\$ 6,553	\$ 26,319
State awards	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	<u>-</u>	<u>204,746</u>	<u>23,927</u>	<u>19,596</u>	<u>6,553</u>	<u>26,319</u>
EXPENSES						
Administration:						
Salaries and wages	-	-	-	-	-	8,788
Fringe benefits	-	-	-	-	-	2,832
Contract labor	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-
General operating	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-
Space cost	-	-	-	-	-	471
Total Administration	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,091</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	HOME Program	21-HOME- 1685 M22	HOME 22- 1703 M25	1639 HOME Acqu/Rehab 4 Resale M27	1606 HOME 19 M31	21-HOME- 1686 CHDO OPERATING M32
Program Services:						
Salaries and wages	-	38,881	1,787	2,713	225	6,316
Fringe benefits	-	11,681	416	630	65	1,100
Contract labor	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	1,546
Travel	-	-	-	-	-	-
Space cost	-	-	-	-	-	2,303
General operating	-	2,288	142	17	3	1,966
Liability insurance	-	-	-	22	175	981
Equipment	-	-	-	-	-	-
Miscellaneous	-	745	-	-	-	-
Depreciation	-	-	-	-	-	-
Special projects	-	-	-	-	-	-
Resource materials	-	-	-	-	-	-
Contractor expense	-	98,747	21,650	1,795	6,076	-
Housing acquisition	5,232	-	-	-	-	-
Property maintenance	-	1,620	-	227	-	16
Emergency repair	-	-	-	-	-	-
Program expense	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-
Closing costs	-	-	-	14,471	-	-
Client assistance	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	HOME Program Income M11	21-HOME- 1685 M22	HOME 22- 1703 M25	1639 HOME Acqu/Rehab 4 Resale M27	1606 HOME 19 M31	21-HOME- 1686 CHDO OPERATING M32
Program Services Continued:						
Development fee expense	-	-	-	-	-	-
Materials	-	50,784	-	-	9	-
Emergency assistance	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-
Total Program Services	<u>5,232</u>	<u>204,746</u>	<u>23,995</u>	<u>19,875</u>	<u>6,553</u>	<u>14,228</u>
Less: Costs capitalized as property and equipment	-	-	-	-	(6,050)	-
TOTAL EXPENSES	<u>5,232</u>	<u>204,746</u>	<u>23,995</u>	<u>19,875</u>	<u>6,553</u>	<u>26,319</u>
CHANGE IN NET ASSETS	<u>(5,232)</u>	<u>-</u>	<u>(68)</u>	<u>(279)</u>	<u>-</u>	<u>-</u>
NET ASSETS, BEGINNING OF YEAR	<u>5,232</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS, BEGINNING OF YEAR CORRECTION	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFERS IN (OUT)	<u>-</u>	<u>-</u>	<u>67</u>	<u>279</u>	<u>-</u>	<u>-</u>
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	CHDO OP M35	1640 HOME CHDO M37	HOME Development Project Interest M60	HUD HOUSING COUNSELING M73	HSG COUNCELING HC220821003 M74	COC 21 - OK0172L6100 2100 M80
REVENUES, GAINS AND SUPPORT						
Federal awards	\$ 2,671	\$ 8,878	\$ -	\$ 17,631	\$ 21,026	\$ 25,703
State awards	-	-	-	-	-	-
Local revenue and support	-	-	4,056	-	-	-
Rental revenue	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	2,671	8,878	4,056	17,631	21,026	25,703

EXPENSES

Administration:

Salaries and wages	1,102	3,357	-	2,343	1,770	5,244
Fringe benefits	342	1,039	-	650	435	1,364
Contract labor	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-
General operating	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-
Space cost	-	237	-	-	-	-
Total Administration	1,444	4,633	-	2,993	2,205	6,608

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	CHDO OP M35	1640 HOME CHDO M37	HOME Development Project Interest M60	HUD HOUSING COUNSELING M73	HSG COUNCELING HC220821003 M74	COC 21 - OK0172L6100 2100 M80
Program Services:						
Salaries and wages	964	1,113	-	11,545	14,141	11,797
Fringe benefits	264	167	-	2,773	4,423	4,473
Contract labor	-	-	-	-	-	-
Consultants/audit	-	-	-	200	-	-
Travel	-	-	-	-	-	-
Space cost	-	998	-	-	-	1,927
General operating	-	2,042	-	120	257	803
Liability insurance	-	235	-	-	-	96
Equipment	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Special projects	-	-	-	-	-	-
Resource materials	-	-	-	-	-	-
Contractor expense	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-
Property maintenance	-	40	-	-	-	-
Emergency repair	-	-	-	-	-	-
Program expense	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-
Closing costs	-	-	-	-	-	-
Client assistance	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	CHDO OP M35	1640 HOME CHDO M37	HOME Development Project Interest M60	HUD HOUSING COUNSELING M73	HSG COUNCELING HC220821003 M74	COC 21 - OK0172L6100 2100 M80
Program Services Continued:						
Development fee expense	-	-	-	-	-	-
Materials	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-
Total Program Services	<u>1,228</u>	<u>4,595</u>	<u>-</u>	<u>14,638</u>	<u>18,821</u>	<u>19,096</u>
Less: Costs capitalized as property and equipment	-	-	-	-	-	-
TOTAL EXPENSES	<u>2,672</u>	<u>9,228</u>	<u>-</u>	<u>17,631</u>	<u>21,026</u>	<u>25,704</u>
CHANGE IN NET ASSETS	(1)	(350)	4,056	-	-	(1)
NET ASSETS, BEGINNING OF YEAR	-	-	277,209	-	-	-
NET ASSETS, BEGINNING OF YEAR CORRECTION	1	-	323	-	-	1
TRANSFERS IN (OUT)	-	350	-	-	-	-
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 281,588</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	DHS 23 N23	DHS N24	DHS Wxn N28	BIL N45	DOE N48	Early Childhood Development P24
REVENUES, GAINS AND SUPPORT						
Federal awards	\$ 6,388	\$ 39,370	\$ 44,566	\$ 133,201	\$ 174,110	\$ -
State awards	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	2,915
Interest income	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	<u>6,388</u>	<u>39,370</u>	<u>44,566</u>	<u>133,201</u>	<u>174,110</u>	<u>2,915</u>
EXPENSES						
Administration:						
Salaries and wages	1,142	1,555	1,071	4,478	14,647	16,957
Fringe benefits	311	466	346	1,393	4,382	4,891
Contract labor	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-
General operating	-	-	1,903	-	-	-
Liability insurance	-	-	-	-	-	-
Space cost	-	-	468	434	896	1,376
Total Administration	<u>1,453</u>	<u>2,021</u>	<u>3,788</u>	<u>6,305</u>	<u>19,925</u>	<u>23,224</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	DHS 23 N23	DHS N24	DHS Wxn N28	BIL N45	DOE N48	Early Childhood Development P24
Program Services:						
Salaries and wages	2,085	18,698	2,311	29,899	45,628	9,229
Fringe benefits	549	5,143	340	9,032	10,936	1,342
Contract labor	-	-	-	-	-	-
Consultants/audit	287	-	-	1,438	-	1,045
Travel	-	-	2,782	2,957	-	-
Space cost	-	336	535	6,565	2,265	10,666
General operating	1,594	510	1,015	7,558	10,460	2,672
Liability insurance	-	-	-	2,908	1,491	212
Equipment	-	-	33,819	4,347	24,804	190
Miscellaneous	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Special projects	-	-	-	-	-	636
Resource materials	-	-	-	-	-	209
Contractor expense	-	3,700	-	14,000	5,784	-
Housing acquisition	-	-	-	-	-	-
Property maintenance	-	-	-	63	-	-
Emergency repair	-	-	-	-	-	-
Program expense	-	-	-	-	14,841	-
Health and safety materials	353	2,508	-	7,898	12,858	-
Closing costs	-	-	-	-	-	-
Client assistance	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	DHS 23 N23	DHS N24	DHS Wxn N28	BIL N45	DOE N48	Early Childhood Development P24
Program Services Continued:						
Development fee expense	-	-	-	-	-	-
Materials	67	6,493	-	40,231	25,118	-
Emergency assistance	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-
Total Program Services	<u>4,935</u>	<u>37,388</u>	<u>40,802</u>	<u>126,896</u>	<u>154,185</u>	<u>26,201</u>
Less: Costs capitalized as property and equipment	-	-	(6,952)	(22,458)	-	-
TOTAL EXPENSES	<u>6,388</u>	<u>39,409</u>	<u>44,590</u>	<u>133,201</u>	<u>174,110</u>	<u>49,425</u>
CHANGE IN NET ASSETS	-	(39)	(24)	-	-	(46,510)
NET ASSETS, BEGINNING OF YEAR	-	-	-	-	-	199,932
NET ASSETS, BEGINNING OF YEAR CORRECTION	-	-	-	-	-	1
TRANSFERS IN (OUT)	-	39	24	-	-	25,392
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178,815</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	Diaper Bank P25	ODOC DISC. - PPD 18556 CSBB 22 P27	NW Osteo Foundation- Newborn Kit P29	Northwest Osteopathic Foundation P30	Oklahoma Partnership School P31	Potts Family Foundation Grant- VIP P32
REVENUES, GAINS AND SUPPORT						
Federal awards	\$ -	\$ 33,066	\$ -	\$ -	\$ -	\$ -
State awards	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-
Service reimbursement	-	-	-	5,000	-	-
In-kind revenue	-	-	-	-	-	-
Contribution revenue	13,606	-	-	-	-	-
Interest income	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	<u>13,606</u>	<u>33,066</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
EXPENSES						
Administration:						
Salaries and wages	3,493	2,475	-	-	-	-
Fringe benefits	992	616	-	-	-	-
Contract labor	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-
General operating	-	4	-	-	-	-
Liability insurance	-	-	-	-	-	-
Space cost	165	-	-	-	-	-
Total Administration	<u>4,650</u>	<u>3,095</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	ODOC DISC. -		NW Osteo		Northwest	Oklahoma	Potts Family
	PPD 18556	CSBB 22	Foundation-	Newborn Kit	Osteopathic	Partnership	Foundation
Diaper Bank	P27		P29		P30	P31	P32
	P25						
Program Services:							
Salaries and wages	8,495	16,948	-	-	-	-	-
Fringe benefits	1,289	5,455	-	-	-	-	-
Contract labor	-	-	-	-	-	-	-
Consultants/audit	288	362	-	-	-	-	-
Travel	-	-	3	-	-	-	-
Space cost	78	1,059	-	-	-	-	-
General operating	328	1,778	-	-	-	-	-
Liability insurance	32	81	-	-	-	-	-
Equipment	-	-	1,108	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	9,916	4,288	-	-	-	-	-
Contractor expense	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-	-
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-	-
Closing costs	-	-	-	-	-	-	-
Client assistance	-	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	Diaper Bank P25	ODOC DISC. - PPD 18556 CSBB 22 P27	NW Osteo Foundation- Newborn Kit P29	Northwest Osteopathic Foundation P30	Oklahoma Partnership School P31	Potts Family Foundation Grant- VIP P32
Program Services Continued:						
Development fee expense	-	-	-	-	-	-
Materials	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-
Total Program Services	20,426	29,971	1,111	-	-	-
Less: Costs capitalized as property and equipment	-	-	-	-	-	-
TOTAL EXPENSES	25,076	33,066	1,111	-	-	-
CHANGE IN NET ASSETS	(11,470)	-	(1,111)	5,000	-	-
NET ASSETS, BEGINNING OF YEAR	3,814	-	1,470	-	7,563	7,164
NET ASSETS, BEGINNING OF YEAR CORRECTION	9	-	1	-	-	-
TRANSFERS IN (OUT)	7,647	-	-	-	-	-
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ 360	\$ 5,000	\$ 7,563	\$ 7,164

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	EPS Grant P42	Child Care Finders Fundraiser R15	RECONNECT EVENT CCRR R22	Child Care Resource & Referral R24	Bonus - CCF R25	Child Care Business Consultant R27
REVENUES, GAINS AND SUPPORT						
Federal awards	\$ -	\$ -	\$ 27,854	\$ 178,394	\$ -	\$ 87,142
State awards	-	-	-	-	-	-
Local revenue and support	-	-	-	-	930	-
Rental revenue	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	-	-	27,854	178,394	930	87,142
EXPENSES						
Administration:						
Salaries and wages	-	3,847	-	11,282	-	5,823
Fringe benefits	-	962	-	3,333	-	1,741
Contract labor	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-
General operating	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-
Space cost	-	-	-	859	-	217
Total Administration	-	4,809	-	15,474	-	7,781

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	EPS Grant P42	Child Care Finders		RECONNECT EVENT CCRR	Child Care Resource & Referral		Bonus - CCF R25	Child Care Business Consultant R27
		Fundraiser R15			R24			
Program Services:								
Salaries and wages	-	-	516	79,880	-	37,423		
Fringe benefits	-	-	149	22,781	-	7,495		
Contract labor	-	-	-	-	-	-		
Consultants/audit	-	178	304	1,930	-	1,016		
Travel	-	-	1,281	18,465	-	3,301		
Space cost	-	-	-	8,250	-	2,278		
General operating	-	-	990	12,612	-	5,255		
Liability insurance	2	-	-	783	-	493		
Equipment	-	-	-	2,541	-	2,257		
Miscellaneous	-	-	-	-	-	-		
Depreciation	-	-	-	-	-	-		
Special projects	-	-	-	-	-	-		
Resource materials	-	374	24,614	15,678	930	19,843		
Contractor expense	-	-	-	-	-	-		
Housing acquisition	-	-	-	-	-	-		
Property maintenance	-	-	-	-	-	-		
Emergency repair	-	-	-	-	-	-		
Program expense	-	-	-	-	-	-		
Health and safety materials	-	-	-	-	-	-		
Closing costs	-	-	-	-	-	-		
Client assistance	-	-	-	-	-	-		

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	EPS Grant P42	Child Care Finders Fundraiser R15	RECONNECT EVENT CCRR R22	Child Care Resource & Referral R24	Bonus - CCF R25	Child Care Business Consultant R27
Program Services Continued:						
Development fee expense	-	-	-	-	-	-
Materials	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-
Total Program Services	<u>2</u>	<u>552</u>	<u>27,854</u>	<u>162,920</u>	<u>930</u>	<u>79,361</u>
Less: Costs capitalized as property and equipment	-	-	-	-	-	-
TOTAL EXPENSES	<u>2</u>	<u>5,361</u>	<u>27,854</u>	<u>178,394</u>	<u>930</u>	<u>87,142</u>
CHANGE IN NET ASSETS	(2)	(5,361)	-	-	-	-
NET ASSETS, BEGINNING OF YEAR	-	29,677	-	-	38,767	-
NET ASSETS, BEGINNING OF YEAR CORRECTION	-	-	-	-	-	-
TRANSFERS IN (OUT)	2	-	-	-	-	-
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ 24,316</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,767</u>	<u>\$ -</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	CCR&R Infant & Toddler R28	STAFFED FAMILY CHILD CARE R29	Neighborhood Action R99	YB USA- Financial Capability W31	YouthBuild 7 W32	YouthBuild Match W33
REVENUES, GAINS AND SUPPORT						
Federal awards	\$ 104,280	\$ 52,241	\$ -	\$ -	\$ 1,973	\$ -
State awards	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	43,394
Contribution revenue	-	-	-	-	-	105,476
Interest income	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	<u>104,280</u>	<u>52,241</u>	<u>-</u>	<u>-</u>	<u>1,973</u>	<u>148,870</u>
EXPENSES						
Administration:						
Salaries and wages	8,551	528	-	-	-	-
Fringe benefits	2,449	152	-	-	-	-
Contract labor	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-
General operating	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-
Space cost	217	-	-	-	-	295
Total Administration	<u>11,217</u>	<u>680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>295</u>

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	CCR&R	STAFFED		Neighborhood Action	YB USA-	YouthBuild 7	YouthBuild Match
	Infant & Toddler R28	FAMILY CHILD CARE R29	R99		Financial Capability W31		
Program Services:							
Salaries and wages	53,364	11,462	-	-	-	-	-
Fringe benefits	13,949	1,594	-	-	-	-	-
Contract labor	-	2,415	-	-	-	-	6,500
Consultants/audit	1,201	539	-	-	5	22	-
Travel	4,743	-	-	-	-	-	126
Space cost	2,273	-	-	-	-	-	5,184
General operating	4,063	475	-	-	-	-	4
Liability insurance	468	-	-	-	-	1,951	1,919
Equipment	3,298	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	9,704	32,215	-	-	-	-	15,829
Contractor expense	-	-	-	-	-	-	1,655
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-	60
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-	-
Closing costs	-	-	-	-	-	-	-
Client assistance	-	-	-	-	450	-	-

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	CCR&R Infant & Toddler R28	STAFFED FAMILY CHILD CARE R29	Neighborhood Action R99	YB USA- Financial Capability W31	YouthBuild 7 W32	YouthBuild Match W33
Program Services Continued:						
Development fee expense	-	-	-	-	-	-
Materials	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	43,394
Total Program Services	<u>93,063</u>	<u>48,700</u>	<u>-</u>	<u>455</u>	<u>1,973</u>	<u>74,671</u>
Less: Costs capitalized as property and equipment	-	-	-	-	-	-
TOTAL EXPENSES	<u>104,280</u>	<u>49,380</u>	<u>-</u>	<u>455</u>	<u>1,973</u>	<u>74,966</u>
CHANGE IN NET ASSETS	-	2,861	-	(455)	-	73,904
NET ASSETS, BEGINNING OF YEAR	-	-	1,329	1,717	-	1,960
NET ASSETS, BEGINNING OF YEAR CORRECTION	-	1	-	-	-	2
TRANSFERS IN (OUT)	-	(583)	-	-	-	17,235
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ 2,279</u>	<u>\$ 1,329</u>	<u>\$ 1,262</u>	<u>\$ -</u>	<u>\$ 93,101</u>

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	YouthBuild 6 2021-2024 W34	YouthBuild AmeriCorps 19/20 W36	YB AmeriCorps Match W37	AMC W38	YB AmeriCorps 21-22 W39	YouthBuild- Unallowable Exp W40
REVENUES, GAINS AND SUPPORT						
Federal awards	\$ 581,101	\$ -	\$ -	\$ 50,000	\$ 10,732	\$ -
State awards	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-
In-kind revenue	-	-	85,348	-	-	-
Contribution revenue	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	<u>581,101</u>	<u>-</u>	<u>85,348</u>	<u>50,000</u>	<u>10,732</u>	<u>-</u>
EXPENSES						
Administration:						
Salaries and wages	22,938	-	-	1,588	279	-
Fringe benefits	6,833	-	-	330	55	-
Contract labor	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-
General operating	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-
Space cost	1,197	-	68	580	215	-
Total Administration	<u>30,968</u>	<u>-</u>	<u>68</u>	<u>2,498</u>	<u>549</u>	<u>-</u>

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	YOUTHBUILD	YOUTHBUILD		YOUTHBUILD		AMC	YB	YOUTHBUILD-
	6 2021-2024	AMERICORPS	AMERICORPS	AMERICORPS	AMERICORPS			
	W34	19/20	Match	W38	21-22	Exp		W40
		W36	W37	W38	W39			
Program Services:								
Salaries and wages	212,316	-	1,965	26,760	7,232	-		
Fringe benefits	78,347	-	730	10,122	2,424	-		
Contract labor	-	-	-	-	-	-		
Consultants/audit	6,627	-	573	38	-	-		
Travel	6,768	-	-	1,745	-	-		
Space cost	12,882	-	151	1,318	441	-		
General operating	25,913	-	128	1,414	56	102		
Liability insurance	8,361	7	15	200	30	15		
Equipment	3,699	-	-	-	-	-		
Miscellaneous	-	-	-	-	-	46		
Depreciation	-	-	-	-	-	-		
Special projects	-	-	-	-	-	187		
Resource materials	45,609	-	422	5,641	-	22		
Contractor expense	-	-	-	-	-	-		
Housing acquisition	-	-	-	-	-	-		
Property maintenance	-	-	-	-	-	2,326		
Emergency repair	-	-	-	-	-	-		
Program expense	-	-	-	-	-	-		
Health and safety materials	-	-	-	-	-	-		
Closing costs	-	-	-	-	-	18		
Client assistance	149,611	-	-	264	-	49		

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	YouthBuild 6 2021-2024 W34	YouthBuild AmeriCorps 19/20 W36	YB AmeriCorps Match W37	AMC W38	YB AmeriCorps 21-22 W39	YouthBuild- Unallowable Exp W40
Program Services Continued:						
Development fee expense	-	-	-	-	-	-
Materials	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-
In-kind expense	-	85,348	-	-	-	-
Total Program Services	550,133	7	89,332	47,502	10,183	2,765
Less: Costs capitalized as property and equipment	-	-	-	-	-	-
TOTAL EXPENSES	581,101	7	89,400	50,000	10,732	2,765
CHANGE IN NET ASSETS	-	(7)	(4,052)	-	-	(2,765)
NET ASSETS, BEGINNING OF YEAR	-	-	-	-	-	-
NET ASSETS, BEGINNING OF YEAR CORRECTION	-	-	1	-	-	-
TRANSFERS IN (OUT)	-	7	4,993	-	-	2,765
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ 942	\$ -	\$ -	\$ -

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	YB MYPATH	AMC		Be FIT Kids	CSCF - 2021	Forest Ridge	NPC
	W41	SERVICE	LEARNING				
		W42	Y98	Z12	3148	F24	
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ 9,000	\$ 7,663	\$ -	\$ -	\$ -	\$ -	\$ -
State awards	-	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	-	-	2,205	-	-	-	-
Interest income	-	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	<u>9,000</u>	<u>7,663</u>	<u>2,205</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENSES							
Administration:							
Salaries and wages	-	-	-	-	-	-	12,372
Fringe benefits	-	-	-	-	-	-	4,102
Contract labor	-	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-	-
General operating	-	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-	-
Space cost	-	-	-	-	-	-	113
Total Administration	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,587</u>

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	YB MYPATH		AMC		CSCF - 2021		Forest Ridge		NPC	
	W41		SERVICE		VAN GRANT		Loan Fund		Operating	
			LEARNING	Be FIT Kids	Z12	3148	F24			
		W42	Y98							
Program Services:										
Salaries and wages	-	-	-	-	-	-	-	-	-	18,082
Fringe benefits	-	-	-	-	-	-	-	-	-	4,105
Contract labor	-	-	-	-	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-	-	-	-	-
Travel	1,076	7,524	-	-	-	-	-	-	-	-
Space cost	-	-	-	-	-	-	-	-	-	75
General operating	294	139	-	1,776	-	-	-	-	-	522
Liability insurance	67	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-
Miscellaneous	280	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Special projects	64	-	-	-	-	-	-	-	-	-
Resource materials	1,468	-	-	615	-	-	-	-	-	-
Contractor expense	-	-	-	-	-	-	-	-	-	51
Housing acquisition	-	-	-	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-	-	-	-	46,886
Emergency repair	-	-	-	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-	-	-	-	-
Closing costs	-	-	-	-	-	-	-	-	-	-
Client assistance	250	-	-	-	-	-	-	-	-	-

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	AMC		CSCF - 2021 VAN GRANT Z12	Forest Ridge Loan Fund 3148	NPC Operating F24
	YB MYPATH W41	SERVICE LEARNING W42			
Program Services Continued:					
Development fee expense	-	-	-	-	-
Materials	-	-	-	-	4
Emergency assistance	-	-	-	-	-
In-kind expense	-	-	-	-	-
Total Program Services	<u>3,499</u>	<u>7,663</u>	<u>2,391</u>	<u>-</u>	<u>69,725</u>
Less: Costs capitalized as property and equipment	-	-	-	-	(34,196)
TOTAL EXPENSES	<u>3,499</u>	<u>7,663</u>	<u>2,391</u>	<u>-</u>	<u>86,312</u>
CHANGE IN NET ASSETS	5,501	-	(186)	-	(86,312)
NET ASSETS, BEGINNING OF YEAR	-	-	8,500	140,173	-
NET ASSETS, BEGINNING OF YEAR CORRECTION	1	-	-	(10,921)	-
TRANSFERS IN (OUT)	-	-	(8,500)	-	86,312
NET ASSETS, END OF YEAR	<u>\$ 5,502</u>	<u>\$ -</u>	<u>\$ 12,229</u>	<u>\$ 129,252</u>	<u>\$ -</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	OESC leased space F33	NW Osteopathic Foundation F35	National Guard F37	Central OK Workforce F38	Rental Houses Maintenance Reserve L85	Easthill Apts Maintenance Reserve L86	Springside Apts Maintenance L88
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State awards	-	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-	-
Rental revenue	23,310	7,620	4,800	7,590	-	-	-
Service reimbursement	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-	-
Other	11,005	1,775	2,150	2,888	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	34,315	9,395	6,950	10,478	-	-	-

EXPENSES

Administration:

Salaries and wages	-	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-	-
Contract labor	-	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-	-
General operating	-	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-	-
Space cost	-	-	-	-	-	-	-
Total Administration	-	-	-	-	-	-	-

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	NW		National Guard F37	Central OK Workforce F38	Rental Houses Maintenance Reserve L85		Easthill Apts Maintenance Reserve L86		Springside Apts Maintenance L88	
	OESC leased space F33	Osteopathic Foundation F35								
Program Services:										
Salaries and wages	-	-	-	-	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-	-	-	-	-
Contract labor	-	-	-	-	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Space cost	20,523	3,310	4,010	5,386	-	-	-	-	-	-
General operating	469	106	235	180	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-	-	-	-
Resource materials	-	-	-	-	-	-	-	-	-	-
Contractor expense	-	-	-	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-	-	-	-	-
Emergency repair	-	-	-	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-	-	-	-	-
Closing costs	-	-	-	-	-	-	-	-	-	-
Client assistance	-	-	-	-	-	-	-	-	-	-

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	OESC leased space F33	NW Osteopathic Foundation F35	National Guard F37	Central OK Workforce F38	Rental Houses Maintenance Reserve L85	Easthill Apts Maintenance Reserve L86	Springside Apts Maintenance L88
Program Services Continued:							
Development fee expense	-	-	-	-	-	-	-
Materials	-	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	20,992	3,416	4,245	5,566	-	-	-
Less: Costs capitalized as property and equipment	-	-	-	-	-	-	-
TOTAL EXPENSES	20,992	3,416	4,245	5,566	-	-	-
CHANGE IN NET ASSETS	13,323	5,979	2,705	4,912	-	-	-
NET ASSETS, BEGINNING OF YEAR	-	-	-	-	152,374	160,000	137,107
NET ASSETS, BEGINNING OF YEAR CORRECTION	-	-	-	-	307,946	-	62,893
TRANSFERS IN (OUT)	(13,323)	(5,979)	(2,705)	(4,912)	-	-	-
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ 460,320	\$ 160,000	\$ 200,000

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	CDSA Rental Houses L95	East Hill Apartments L96	Springside Apts L98	Development Fee Revenue M01	METRO Y95	Building Reserve - Maintenance Z35	United Way Z18
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State awards	-	-	-	-	-	-	-
Local revenue and support	-	-	-	32,794	9,338	52,186	54,530
Rental revenue	198,183	31,111	22,726	-	-	-	-
Service reimbursement	-	-	-	-	1,000	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	<u>198,183</u>	<u>31,111</u>	<u>22,726</u>	<u>32,794</u>	<u>10,338</u>	<u>52,186</u>	<u>54,530</u>
EXPENSES							
Administration:							
Salaries and wages	1,516	1,089	1,089	-	6,249	-	-
Fringe benefits	544	418	418	-	1,504	-	-
Contract labor	-	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-	-
General operating	-	-	-	-	22	-	-
Liability insurance	2	-	-	-	18	-	138
Space cost	-	-	-	-	333	-	-
Total Administration	<u>2,062</u>	<u>1,507</u>	<u>1,507</u>	<u>-</u>	<u>8,126</u>	<u>-</u>	<u>138</u>

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	CDSA Rental Houses		East Hill Apartments		Springside Apts		Development Fee Revenue		METRO		Building Reserve - Maintenance		United Way	
	L95	L96	L96	L98	L98	M01	Y95	Z35	Z18					
Program Services:														
Salaries and wages	42,467	6,638	6,579											
Fringe benefits	14,927	2,271	2,299											
Contract labor	-	-	-											
Consultants/audit	-	-	-											35
Travel	-	-	-											-
Space cost	129	116	76											-
General operating	61,193	18,753	21,650						12					76
Liability insurance	27,113	7,844	4,850						42					72
Equipment	-	-	-											-
Miscellaneous	26	-	-											-
Depreciation	-	-	-											-
Special projects	-	-	-											-
Resource materials	-	-	-											528
Contractor expense	2,135	-	-											539
Housing acquisition	-	-	-											-
Property maintenance	-	108	-											-
Emergency repair	-	-	-											-
Program expense	-	-	-											-
Health and safety materials	-	-	-											-
Closing costs	25	-	-											-
Client assistance	-	-	-											-

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	CDSA Rental Houses L95	East Hill Apartments L96	Springside Apts L98	Development Fee Revenue M01	METRO Y95	Building Reserve - Maintenance Z35	United Way Z18
Program Services Continued:							
Development fee expense	-	-	-	-	-	-	-
Materials	325	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	<u>148,340</u>	<u>35,730</u>	<u>35,454</u>	<u>-</u>	<u>54</u>	<u>-</u>	<u>1,250</u>
Less: Costs capitalized as property and equipment	<u>(5,495)</u>	<u>(8,400)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENSES	<u>150,402</u>	<u>37,237</u>	<u>36,961</u>	<u>-</u>	<u>8,180</u>	<u>-</u>	<u>1,388</u>
CHANGE IN NET ASSETS	47,781	(6,126)	(14,235)	32,794	2,158	52,186	53,142
NET ASSETS, BEGINNING OF YEAR	65,224	16,104	-	4,500	4,066	28,421	-
NET ASSETS, BEGINNING OF YEAR CORRECTION	(65,426)	(15,904)	-	(4,500)	(4,066)	(28,421)	-
TRANSFERS IN (OUT)	<u>(47,579)</u>	<u>5,926</u>	<u>14,235</u>	<u>(32,794)</u>	<u>(2,158)</u>	<u>(52,186)</u>	<u>(53,142)</u>
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	Wine Tour Z20	RURAL HEALTH PROJECTS Z21	Community Initiatives Fund Z25	Interest Revenue Z55	Automat Convenience Store Z75	Equipment Reserve Z80	CDSA Operating Z94
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State awards	-	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	25,277	-	-	-	-	-	3,007
Interest income	-	-	-	60,862	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-	-
Other	-	-	-	-	4,569	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	<u>25,277</u>	<u>-</u>	<u>-</u>	<u>60,862</u>	<u>4,569</u>	<u>-</u>	<u>3,007</u>

EXPENSES

Administration:

Salaries and wages	-	-	-	-	-	-	21,124
Fringe benefits	-	-	-	-	-	-	8,129
Contract labor	-	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-	-
General operating	-	-	-	-	-	-	1,861
Liability insurance	-	-	-	-	-	-	-
Space cost	-	-	-	-	-	-	27
Total Administration	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,141</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	Wine Tour Z20	RURAL HEALTH PROJECTS Z21	Community Initiatives Fund Z25	Interest Revenue Z55	Automat Convenience Store Z75	Equipment Reserve Z80	CDSA Operating Z94
Program Services:							
Salaries and wages	-	-	-	-	-	125	2,024
Fringe benefits	-	-	-	-	-	47	1,149
Contract labor	-	-	-	-	-	-	980
Consultants/audit	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	-	-	-	-	537	30	13,122
General operating	11,420	-	-	-	4,268	3,985	3,476
Liability insurance	-	-	-	-	-	-	365
Equipment	-	-	-	-	-	-	36,533
Miscellaneous	-	-	-	-	469	-	197
Depreciation	-	-	-	-	-	-	-
Special projects	341	-	5,000	-	-	-	4,109
Resource materials	475	-	-	-	-	-	-
Contractor expense	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-	78
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-	-
Closing costs	-	-	-	-	-	-	-
Client assistance	-	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	Wine Tour Z20	RURAL HEALTH PROJECTS Z21	Community Initiatives Fund Z25	Interest Revenue Z55	Automat Convenience Store Z75	Equipment Reserve Z80	CDSA Operating Z94
Program Services Continued:							
Development fee expense	-	-	-	-	-	-	-
Materials	-	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-	71
In-kind expense	-	-	-	-	-	-	-
Total Program Services	<u>12,236</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,274</u>	<u>4,187</u>	<u>62,104</u>
Less: Costs capitalized as property and equipment	-	-	-	-	-	-	(36,044)
TOTAL EXPENSES	<u>12,236</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,274</u>	<u>4,187</u>	<u>93,245</u>
CHANGE IN NET ASSETS	13,041	-	(5,000)	60,862	(705)	(4,187)	(90,238)
NET ASSETS, BEGINNING OF YEAR	-	8,500	245,000	-	-	77,405	-
NET ASSETS, BEGINNING OF YEAR CORRECTION	-	(8,500)	-	-	-	1	-
TRANSFERS IN (OUT)	<u>(13,041)</u>	<u>-</u>	<u>5,000</u>	<u>(60,862)</u>	<u>705</u>	<u>4,186</u>	<u>90,238</u>
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 245,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,405</u>	<u>\$ -</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	Gain/Loss on Investments Z95	Unrestricted Z95	Fixed Assets Z95	CDSA Operating Reserve Z99	Building Reserve 3116	Transfers To Other Fund Balances- ZZZ	Total
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	-	\$ -	\$ -	-	-	\$ 3,004,347
State awards	-	-	-	-	-	-	109,081
Local revenue and support	-	-	-	-	-	-	163,755
Rental revenue	-	-	-	-	-	-	295,040
Service reimbursement	-	-	-	-	-	-	39,232
In-kind revenue	-	-	-	-	-	-	128,742
Contribution revenue	-	-	-	-	-	-	175,992
Interest income	-	-	-	-	-	-	60,862
HOME CHDO Proceeds	-	-	-	-	-	-	379,702
Other	10,079	3,663	-	-	-	-	36,129
TOTAL REVENUES, GAINS, AND SUPPORT	10,079	3,663	-	-	-	-	4,392,882
EXPENSES							
Administration:							
Salaries and wages	-	-	-	-	-	-	285,975
Fringe benefits	-	-	-	-	-	-	86,507
Contract labor	-	-	-	-	-	-	1,013
Consultants/audit	-	-	-	-	-	-	2,399
General operating	-	-	-	-	-	-	16,260
Liability insurance	-	-	-	-	-	-	746
Space cost	-	-	-	-	-	-	16,254
Total Administration	-	-	-	-	-	-	409,154

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	Gain/Loss on Investments				CDSA Operating Reserve		Building Reserve		Transfers To Other Fund Balances-		Total
	Z95	Unrestricted Z95	Fixed Assets Z95	Z99 Reserve	3116 Reserve	ZZZ					
Program Services:											
Salaries and wages	-	(104)	-	-	-	-	-	-	-	-	971,761
Fringe benefits	-	-	-	-	-	-	-	-	-	-	296,105
Contract labor	-	-	-	-	-	-	-	-	-	-	9,895
Consultants/audit	-	-	-	-	-	-	-	-	-	-	45,100
Travel	-	-	-	-	-	-	-	-	-	-	53,817
Space cost	-	-	-	-	-	-	-	-	-	-	126,553
General operating	-	-	-	-	-	-	-	-	-	-	267,539
Liability insurance	-	-	-	-	-	-	-	-	-	-	68,389
Equipment	-	-	-	-	-	-	-	-	-	-	129,508
Miscellaneous	-	2,222	-	-	-	-	-	-	-	-	3,985
Depreciation	-	-	229,757	-	-	-	-	-	-	-	229,757
Special projects	-	2,502	-	-	-	-	-	-	-	-	13,749
Resource materials	-	-	-	-	-	-	-	-	-	-	196,496
Contractor expense	-	-	-	-	-	-	-	-	-	-	224,575
Housing acquisition	-	-	-	-	-	-	-	-	-	-	131,829
Property maintenance	-	-	-	-	-	-	-	-	-	-	54,587
Emergency repair	-	-	-	-	-	-	-	-	-	-	87,093
Program expense	-	-	-	-	-	-	-	-	-	-	14,841
Health and safety materials	-	-	-	-	-	-	-	-	-	-	23,617
Closing costs	-	-	-	-	-	-	-	-	-	-	39,136
Client assistance	-	-	-	-	-	-	-	-	-	-	150,625

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2023

	Gain/Loss on	Investments Z95	Unrestricted Z95	Fixed Assets Z95	CDSA Operating Reserve Z99	Building Reserve 3116	Transfers To Other Fund Balances- ZZZ	Total
Program Services Continued:								
Development fee expense	-	-	-	-	-	-	-	32,794
Materials	-	-	-	-	-	-	-	162,112
Emergency assistance	-	-	-	-	-	-	-	591,702
In-kind expense	-	-	-	-	-	-	-	128,742
Total Program Services	-	4,620	229,757	229,757	-	-	-	4,054,307
Less: Costs capitalized as property and equipment	-	-	-	-	-	-	-	(168,330)
TOTAL EXPENSES	-	4,620	229,757	229,757	-	-	-	4,295,131
CHANGE IN NET ASSETS	10,079	(957)	(229,757)	-	-	-	-	97,751
NET ASSETS, BEGINNING OF YEAR	-	649,041	5,036,207	1,455,915	725,000	-	-	10,690,437
NET ASSETS, BEGINNING OF YEAR CORRECTION	(10,079)	(468,175)	-	44,085	-	-	200,724	-
TRANSFERS IN (OUT)	-	212,449	-	-	-	-	(200,724)	-
NET ASSETS, END OF YEAR	-	\$ 392,358	\$ 4,806,450	\$ 1,500,000	\$ 725,000	-	-	\$ 10,788,188

See Independent Auditor's Report.

Community Development Support Association, Inc.
Schedule of Expenditures of Federal and State Awards
Year ended June 30, 2023

Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Contract Number	Expenditures
FEDERAL AWARDS			
<u>U.S. Department of Health and Human Services</u>			
Pass-through from:			
Oklahoma Department of Commerce			
Community Services Block Grant	93.569	18146 CSBG 21	\$ 16,386
Community Services Block Grant	93.569	18536 CSBG 22	143,398
Community Services Block Grant	93.569	19038 CSBG 23	5,273
Community Services Block Grant - Captain	93.569	18414 CSBG 21	1,411
Community Services Block Grant - Covid-19	93.569	18460 CSBG CR 20	59,458
Community Services Block Grant - CARES	93.569	17840 CSBG CR 20	18,928
Community Services Block Grant	93.569	18556 CSBG 22	33,066
Weatherization	93.568	18996 DHS 23	6,388
Weatherization	93.568	18587 DHS 21	44,566
Weatherization	93.568	18183 DHS 20	39,370
Oklahoma Child Care Resource and Referral Association			
Child Care Resource and Referral - Reconnect	93.575	N/A	27,854
Child Care Resource and Referral	93.575	N/A	178,394
Child Care Resource and Referral - Business Consultant	93.575	N/A	87,142
Child Care Resources and Referral - Infant and Toddler	93.575	N/A	104,280
Child Care Resource and Referral - Staffed Family Care Network	93.575	N/A	52,241
Total U. S. Department of Health and Human Services			818,155
<u>U.S. Department of Energy</u>			
Pass-through from:			
Oklahoma Department of Commerce			
BIL Weatherization	81.042	18973 BDOE 22	133,201
DOE Weatherization	81.042	18540 DOE 22	174,110
Total U. S. Department of Energy			307,311
<u>U. S. Department of Housing and Urban Development</u>			
Direct Programs:			
Housing Counseling	14.169	HC210821010	17,631
Housing Counseling	14.169	HC220821003	21,026
Continuum of Care	14.267	OK0163L6I002100	25,703
Homeless Management Information Systems Technical Assistance	14.261	OK0042L6I002214	3,697
Homeless Management Information Systems Technical Assistance	14.261	OK0042L6I002213	39,706
			107,763
Pass-through from:			
Oklahoma Department of Commerce			
Emergency Solutions Grant	14.231	18388 ESG 21	12,649
Emergency Solutions Grant - CARES 2	14.231	18373 ESGCR 20	80,147
Emergency Solutions Grant	14.231	18667 ESG	44,720
			137,516

See Independent Auditor's Report.

Community Development Support Association, Inc.
Schedule of Expenditures of Federal and State Awards
Year ended June 30, 2023

Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Contract Number	Expenditures
Pass-through from:			
Oklahoma Housing Finance Agency			
HOME Investment Partnership Program	14.239	1685 HOME 21	204,746
HOME Investment Partnership Program	14.239	1703 HOME 22	23,927
HOME Investment Partnership Program	14.239	1639 HOME 20	19,596
HOME Investment Partnership Program	14.239	1606 HOME 19	6,553
HOME Investment Partnership Program	14.239	1686 HOME 21	26,319
HOME Investment Partnership Program	14.239	1704 HOME 22	2,671
HOME Investment Partnership Program	14.239	1640 HOME 19	8,878
			292,690
Pass-through from:			
City of Enid			
Community Development Block Grant	14.218	B-22-MC-40-0006	63,812
Community Development Block Grant	14.218	B-21-MC-40-0006	39,498
Community Development Block Grant - CARES	14.218	18490 CDBGCR20	549,633
			652,943
Total U. S. Department of Housing and Urban Development			1,190,912
<u>U. S. Department of Labor</u>			
YouthBuild - VI	17.274	YB-36430-21-60-A-40	581,101
YouthBuild - VII	17.274	23A60YB000007-01-00	1,973
YouthBuild - MyPath	17.274	N/A	9,000
Total U. S. Department of Labor			592,074
<u>Corporation for National and Community Services</u>			
Pass-through from:			
YouthBuild USA, Inc.			
YouthBuild - VI	94.006	22NDFMA0090019	50,000
YouthBuild - VII	94.006	19NDHMA0030023	10,732
YouthBuild - MyPath	94.006	N/A	7,663
Total Corporation for National and Community Services			68,395
<u>U.S. Department of the Treasury</u>			
Pass-through from:			
Communities Foundation of Oklahoma			
Emergency Rental Assistance Program	21.023	HS-017	27,500
Total U.S. Department of the Treasury			27,500
Total Expenditures of Federal Awards			\$ 3,004,347

See Independent Auditor's Report.

Community Development Support Association, Inc.
Schedule of Expenditures of Federal and State Awards
Year ended June 30, 2023

Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Contract Number	Expenditures
STATE AWARDS			
<u>Oklahoma Department of Commerce</u>			
Pass-through from:			
Central Oklahoma Community Action Agency	N/A	18614 PDP 23	\$ 102,712
State-Appropriated Funds for Community Action Agencies	N/A	18696 SAF/CAA 23	<u>6,369</u>
Total Oklahoma Department of Commerce			<u>109,081</u>
Total Expenditures of State Awards			<u><u>\$ 109,081</u></u>
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			<u><u>\$ 3,113,428</u></u>

NOTE 1:

The accompanying Schedule of Expenditures of Federal and State Awards includes the federal grant activity of **Community Development Support Association, Inc.** and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of **Community Development Support Association, Inc.**, it is not intended to and does not present the financial position, changes in net assets, or cash flow of **Community Development Support Association, Inc.**

NOTE 2:

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. **Community Development Support Association, Inc.** has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

See Independent Auditor's Report.

Community Development Support Association, Inc.

Schedule of Match Required and Match Met

June 30, 2023

Contract Name	18388 ESG 21 K40	18667 ESG 22 K44	YouthBuild VI W34	YouthBuild VII W32
Match Required	\$ 65,000	\$ 59,183	\$ 270,000	\$ 342,189
Match Met	\$ 65,000	\$ 59,183	\$ 269,147	\$ -

See Independent Auditor's Report.

Community Development Support Association, Inc.

Schedule of Home Banked Match

June 30, 2023

Total Banked Match at June 30, 2022		\$ 342,473
<u>Match Used</u>		
1606 HOME 19	\$ (1,229)	
1639 HOME 20	(4,899)	
Total Match Used		(6,128)
<u>Match Adjustments</u>		
1606 HOME 19 (match reserve restored) grant closed	109,725	
1629 HOME 19 (match reserve restored) grant closed	54,400	
1639 HOME 21 (match reserve restored) grant closed	124,225	
1703 HOME 22 (match reserve)	(71,770)	
Total Match Adjustments		<u>216,580</u>
Total Banked Match at June 30, 2023		<u>\$ 552,925</u>

See Independent Auditor's Report.



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

Board of Directors
Community Development Support Association, Inc.
Enid, Oklahoma

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **Community Development Support Association, Inc.** (the Organization) (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 19, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's combined 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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.

Board of Directors
Community Development Support Association, Inc.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 result of that testing, and not to provide an opinion on the effectiveness of the Organization’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Landmark PLC". The word "Landmark" is written in a cursive style, and "PLC" is written in a simpler, blocky font.

Fort Smith, Arkansas
February 19, 2024



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

Board of Directors
Community Development Support Association, Inc.
Enid, Oklahoma

Report on Compliance for Each Major Federal Program

We have audited Community Development Support Association, Inc.'s (the Organization) (a nonprofit organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance* Supplement that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2023. The Organization's major federal programs are identified in the summary of independent auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Board of Directors
Community Development Support Association, Inc.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

A handwritten signature in black ink that reads "Landmark PLC". The word "Landmark" is written in a cursive style, and "PLC" is written in a simpler, blocky font.

Fort Smith, Arkansas
February 19, 2024

Community Development Support Association, Inc.

Schedule of Findings and Questioned Costs Year ended June 30, 2023

Summary of Independent Auditor’s Results

1. The opinions expressed in the independent auditor’s report were:
 Unmodified Qualified Adverse Disclaimer

2. The independent auditor’s report on internal control over financial reporting disclosed:
Significant deficiency(ies)? Yes None reported
Material weakness(es)? Yes No

3. Noncompliance considered material to the financial statements was disclosed by the audit?
 Yes No

4. The independent auditor’s report on internal control over compliance with requirements that could have a direct and material effect on each major federal awards program disclosed:
Significant deficiency(ies)? Yes None reported
Material weakness(es)? Yes No

5. The opinions expressed in the independent auditor’s report on compliance with requirements that could have a direct and material effect on each major federal awards program were:
 Unmodified Qualified Adverse Disclaimer

6. The audit disclosed findings required to be reported by the Uniform Guidance?
 Yes No

7. The Organization’s major programs were:

Cluster/Program	Assistance Listing Number
Community Development Block Grant	14.218
YouthBuild	17.274

8. The threshold used to distinguish between Type A and Type B programs as those terms are defined in Uniform Guidance was \$750,000.

9. The Organization qualified as a low-risk auditee as that term is defined in Uniform Guidance?
 Yes No

Community Development Support Association, Inc.

Schedule of Findings and Questioned Costs Year ended June 30, 2023

II. FINDINGS RELATING TO THE FINANCIAL STATEMENT AUDIT AS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED *GOVERNMENT AUDITING STANDARDS*

There were no audit findings for the year ended June 30, 2023.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no audit findings for the year ended June 30, 2023.

Community Development Support Association, Inc.

Summary Schedule of Prior Year Audit Findings Year ended June 30, 2023

2022-004: Late Audit Filing

Condition: The delay in finalization of the audit report was directly related to circumstances experienced by the audit firm. During this timeframe the audit firm lost two audit staff, one auditor with experience since 1986 retired and another left due to family matters. These personnel were key to the audit firm's operations and thus far, the audit firm has been unsuccessful in replacing these staff members. Further, a co-owner of the audit firm had surgery and the recuperative time has taken longer than expected. The co-owner was recently hospitalized again for issues related to the surgery. The combination of these circumstances directly impacted the timing of the services provided by the audit firm. As a result, the audit submission did not meet the time constraints required by Uniform Guidance.

Criteria and Cause: The June 30, 2022 audit was required to be submitted to the FAC within 9 months after the end of the fiscal year in accordance with Uniform Guidance. The Organization is out of compliance with the reporting deadline for the audit.

Effect: The potential effect of not submitting the financial statements in a timely manner could subject the Organization to disciplinary measures by Federal and state grant agencies including ODOC and Oklahoma Department of Education.

Recommendation: The Organization's financial records were finalized, complete, closed, reconciled and available for audit in sufficient time to meet the audit submission requirements of Uniform Guidance. The late submission was due to no fault of the Organization as they were prepared for the audit as they have been consistently over the years.

Views of responsible officials and planned corrective actions: Because the responsibility for the lateness of the audit lies solely with the auditor, CDSA is not able to provide a corrective action within our own operations. CDSA provided all the material necessary to complete the audit with time to spare. The CDSA board of directors is currently considering whether or not to remain with the audit firm as a result of this noncompliance with uniform guidance requirements.

Status: Management has corrected the finding in the current year.