

Community Development Support Association, Inc.

**Financial Statements
and
Supplementary Information
June 30, 2024**

(With Independent Auditor's Report Thereon)

Community Development Support Association, Inc.
Financial Statements
June 30, 2024

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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, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2024, 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.

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,

Board of Directors
Community Development Support Association, Inc.

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, 2025 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 word "Landmark" is written in a cursive style, and "PLC" is written in a simpler, blocky font.

Fort Smith, Arkansas
February 19, 2025

Financial Statements

Community Development Support Association, Inc.

Statement of Financial Position June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 3,553,950	\$ 1,437,014	\$ 4,990,964
Beneficial interest	-	125,255	125,255
Grants receivable	742,685	-	742,685
Loan receivable - short term	11,595	-	11,595
Inventory	107,406	-	107,406
Prepaid expenses	8,690	-	8,690
Total Current Assets	4,424,326	1,562,269	5,986,595
Property and Equipment, net	4,920,935	-	4,920,935
Other Assets			
Loan receivable - long term	106,404	-	106,404
TOTAL ASSETS	\$ 9,451,665	\$ 1,562,269	\$ 11,013,934
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts payable	\$ 69,538	\$ -	\$ 69,538
Payroll liabilities	131,931	-	131,931
Other accrued expenses	66,051	-	66,051
Total Current Liabilities	267,520	-	267,520
Total Liabilities	267,520	-	267,520
Net Assets	9,184,145	1,562,269	10,746,414
TOTAL LIABILITIES AND NET ASSETS	\$ 9,451,665	\$ 1,562,269	\$ 11,013,934

See accompanying notes to financial statements.

Community Development Support Association, Inc.

Statement of Activities

June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS AND SUPPORT			
Federal awards	\$ 2,834,665	\$ -	\$ 2,834,665
State awards	315,081	-	315,081
Service reimbursement	24,560	-	24,560
Local revenue and support	132,178	11,116	143,294
Rental revenue	287,532	-	287,532
In-kind revenue	79,042	33,045	112,087
Contribution revenue	10,277	19,689	29,966
Interest income	99,155	-	99,155
HOME CHDO Proceeds	-	91,565	91,565
Other	46,539	11,310	57,849
Net assets released from restrictions	259,707	(259,707)	-
TOTAL REVENUES, GAINS, AND SUPPORT	4,088,736	(92,982)	3,995,754
EXPENSES			
Family preservation and support	367,299	-	367,299
Educational and employment success	938,957	-	938,957
Community organizations	115	-	115
Housing	1,372,681	-	1,372,681
Early childhood	539,663	-	539,663
Non-Profit center	84,025	-	84,025
Local	326,081	-	326,081
Management and general	408,707	-	408,707
TOTAL EXPENSES	4,037,528	-	4,037,528
CHANGE IN NET ASSETS	51,208	(92,982)	(41,774)
NET ASSETS, BEGINNING OF YEAR	9,132,937	1,655,251	10,788,188
NET ASSETS, END OF YEAR	\$ 9,184,145	\$ 1,562,269	\$ 10,746,414

See accompanying notes to financial statements.

Community Development Support Association, Inc.

Statement of Functional Expenses Year ended June 30, 2024

	Program						Support Services		Total
	Family Preservation and Support	Educational and Employment Success	Community Organizations	Housing	Early Childhood	Non-Profit Center	Local	Management and General	
Salaries and wages	\$ 182,292	\$ 305,116	\$ -	\$ 460,283	\$ 259,156	\$ 14,425	\$ 21,549	\$ 295,713	\$ 1,538,534
Fringe benefits	60,372	107,432	-	153,450	74,883	2,939	1,119	82,947	483,142
Contract labor	75	-	-	450	3,565	-	999	-	5,089
Consultants/audit	1,262	510	7	5,640	423	42	157	-	8,041
Travel	1,450	27,643	-	14,799	14,479	-	446	1,323	60,140
Space cost	13,563	27,967	-	20,632	25,842	31,838	11,352	16,604	147,798
General operating	37,712	41,046	87	228,594	40,089	2,908	(12,454)	7,028	345,010
Liability insurance	1,139	17,659	21	64,833	2,406	-	454	1,507	88,019
Equipment	5,465	30,193	-	212,916	13,506	-	2,297	3,585	267,962
Miscellaneous	-	-	-	-	-	-	(1,870)	-	(1,870)
Depreciation expense	-	-	-	-	-	-	256,180	-	256,180
Special projects	145	398	-	-	-	128	32,114	-	32,785
Resource materials	515	53,074	-	105	103,314	-	-	-	157,008
Contractor expense	-	417	-	104,870	-	-	-	-	105,287
Housing acquisition	-	-	-	85,161	-	-	-	-	85,161
Property maintenance	80	56,577	-	1,198	-	31,745	13,438	-	103,038
Emergency repair	-	-	-	126,789	-	-	-	-	126,789
Program expense	-	-	-	8,645	2,000	-	-	-	10,645
Health and safety materials	-	-	-	39,965	-	-	-	-	39,965
Materials	-	5,827	-	131,848	-	-	-	-	137,675
Emergency assistance	63,229	-	-	-	-	-	300	-	63,529
In-kind expense	-	112,087	-	-	-	-	-	-	112,087
Client assistance	-	139,501	-	-	-	-	-	-	139,501
Support services	-	13,510	-	-	-	-	-	-	13,510
Less: costs capitalized as property and equipment and inventory	-	-	-	(287,497)	-	-	-	-	(287,497)
Total	\$ 367,299	\$ 938,957	\$ 115	\$ 1,372,681	\$ 539,663	\$ 84,025	\$ 326,081	\$ 408,707	\$ 4,037,528

See accompanying notes to financial statements.

Community Development Support Association, Inc.

Statement of Cash Flows Year ended June 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ (41,774)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	256,180
Change in:	
Grants receivable	133,008
Inventory	(87,711)
Prepaid expenses	22,470
Accounts payable	25,680
Payroll liabilities	35,614
Other accrued expenses	(27,728)
Net Cash Provided by Operating Activities	<u>315,739</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Capital expenditures	(202,336)
Loan receivable payments received	11,253
Net change in beneficial interest	(11,210)
Net Cash (Used For) Investing Activities	<u>(202,293)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	113,446
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>4,877,518</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 4,990,964</u>

See accompanying notes to financial statements.

Community Development Support Association, Inc.

Notes to Financial Statements June 30, 2024

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 credit losses 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 the Organization's historical losses, the existing economic conditions in the industry, and the financial stability of its customers. 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, 2024

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, 2024 amounted to approximately \$121,000.

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, 2024, the net book value of grant-funded property and equipment is approximately \$3,130,000.

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, 2024

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, 2024 was \$12,798.

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, 2024

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

Adoption of Accounting Pronouncement

In June 2016, the FASB issued guidance (FASB ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. The most significant change in FASB ASC 326 is a shift from the incurred loss model to the expected loss model. Under FASB ASC 326, disclosures are required to provide users of the financial statements with useful information in analyzing an Organization's exposure to credit risk and the measurement of credit losses. Financial assets held by the Organization that are subject to the guidance in FASB ASC 326 are grants receivable.

The Organization adopted FASB ASC 326 effective July 1, 2023. The impact of the adoption was not considered material to the financial statements and primarily resulted in new/enhanced disclosures only.

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, 2024, the Organization had insured cash balances of approximately \$730,000 and collateralized cash balances of approximately \$4,286,000

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.

NOTE 5: PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

Buildings	\$ 2,719,781
Machinery and equipment	500,560
Rental property	<u>3,727,511</u>
Total property and equipment	6,947,852
Less accumulated depreciation	<u>2,026,917</u>
Property and equipment, net	<u>\$ 4,920,935</u>

Community Development Support Association, Inc.

Notes to Financial Statements June 30, 2024

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, 2024 is \$125,255.

The Organization has also been named as the beneficiary of contributions made to CSCF by third parties in the amount of \$161,323. 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:

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.

Community Development Support Association, Inc.

Notes to Financial Statements June 30, 2024

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, 2024, consisted of unrealized gains and losses.

NOTE 8: IN-KIND/DONATED FACILITY

During the year ended June 30, 2024, 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	\$ 15,760
Space	15,554
Supportive Services	<u>1,729</u>
	33,043
Youth Build AmeriCorps (W37)	
Resource Materials	<u>79,044</u>
	<u>\$ 112,087</u>

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.

Community Development Support Association, Inc.

Notes to Financial Statements

June 30, 2024

Government contracts and awards are renegotiated annually. For the year ended June 30, 2024, this support represented approximately 79% 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, 2024, the Organization contributed a total of \$50,499.

NOTE 11: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following as of June 30, 2024:

Family Preservation and Support Program	\$ 213,784
Educational and Employment Success	103,056
Housing	898,646
Early Childhood	213,028
Local	<u>133,755</u>
	<u>\$ 1,562,269</u>

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

Family Preservation and Support Program	\$ 30,771
Educational and Employment Success	23,188
Housing	136,409
Early Childhood	<u>69,339</u>
	<u>\$ 259,707</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, 2024, \$1,526,419 and \$1,500,000, respectively, of net assets without donor restrictions have been designated for these purposes.

Community Development Support Association, Inc.

Notes to Financial Statements June 30, 2024

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	\$ 4,990,964
Grants and contracts receivable	<u>742,685</u>
Total financial assets	<u>5,733,649</u>
Less:	
Restricted by donors for purpose restrictions	1,562,269
Designated by Board of Directors	<u>1,526,419</u>
Financial assets available to meet cash needs for general expenditures within one year	
	<u>\$ 2,644,961</u>

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.

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: SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 19, 2025, 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, 2024

	CSBG A14	CSBG 2023 A24	CSBG A34	SAF-CAA B34	BOK FINANCIAL 21-22 C35	Rx OK 2023 Additional Funds - 19372 PDP 23 C77	Rx Oklahoma- ODOC C78
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ 12,459	\$ 143,488	\$ 2,449	\$ -	\$ -	\$ -	\$ -
State awards	-	-	-	6,369	-	2,952	107,727
Service reimbursement	-	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	12,459	143,488	2,449	6,369	-	2,952	107,727
EXPENSES							
Administration:							
Salaries and wages	853	36,740	704	-	-	250	10,307
Fringe benefits	170	11,968	(3)	-	-	42	2,602
Travel	-	410	-	-	-	-	-
Space cost	-	5,472	480	-	-	-	786
General operating	133	6,464	155	-	-	-	-
Liability insurance	112	1,173	-	-	-	-	-
Equipment	-	3,584	-	-	-	-	-
Total Administration	1,268	65,811	1,336	-	-	292	13,695

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	CSBG A14	CSBG 2023 A24	CSBG A34	SAF-CAA B34	BOK FINANCIAL 21-22 C35	Rx OK 2023 Additional Funds - C77	Rx Oklahoma- ODOC C78
Program Services:							
Salaries and wages	7,624	44,004	-	4,506	-	2,451	56,997
Fringe benefits	2,396	12,333	-	1,863	-	209	19,967
Contract labor	-	75	-	-	-	-	-
Consultants/audit	13	1,027	-	-	-	-	70
Travel	-	346	-	-	-	-	-
Space cost	-	5,340	477	-	-	-	6,080
General operating	836	14,034	636	-	-	-	4,959
Liability insurance	322	30	-	-	-	-	460
Equipment	-	-	-	-	-	-	5,465
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	-	408	-	-	-	-	34
Contractor expense	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	80	-	-	-	-	-
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-	-
Client assistance	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets
Year ended June 30, 2024

	CSBG A14	CSBG 2023 A24	CSBG A34	SAF-CAA B34	BOK FINANCIAL 21-22 C35	Rx OK 2023 Additional Funds - C77	Rx Oklahoma- ODOC C78
Program Services Continued:							
Materials	-	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	<u>11,191</u>	<u>77,677</u>	<u>1,113</u>	<u>6,369</u>	<u>-</u>	<u>2,660</u>	<u>94,032</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	<u>12,459</u>	<u>143,488</u>	<u>2,449</u>	<u>6,369</u>	<u>-</u>	<u>2,952</u>	<u>107,727</u>
CHANGE IN NET ASSETS	-	-	-	-	-	-	-
NET ASSETS, BEGINNING OF YEAR	-	-	-	-	5,012	-	-
TRANSFERS IN (OUT)	-	-	-	-	-	-	-
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,012</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, 2024

	EA- Case Management C94	Emergency Assistance- Private C95	Emergency Assistance - Rx C96	EA- Non- Housing C97	HMIS - OK0042L6I00 2214 K20	HMIS Fees OK0042L6I00 2214 K21	HMIS 21 - OK0042L6I00 2113 K24
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	\$ -	\$ -	\$ -	\$ 41,068	\$ -	\$ 7,163
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	24,408	-
Local revenue and support	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	610	8,800	1,330	-	-	-	-
Interest income	-	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	610	8,800	1,330	-	41,068	24,408	7,163
EXPENSES							
Administration:							
Salaries and wages	-	-	-	-	1,251	5,013	537
Fringe benefits	-	-	-	-	301	1,193	120
Travel	-	-	-	-	-	-	-
Space cost	-	-	-	-	53	303	-
General operating	-	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Total Administration	-	-	-	-	1,605	6,509	657

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets
Year ended June 30, 2024

	EA- Case Management C94	Emergency Assistance- Private C95	Emergency Assistance - Rx C96	EA- Non- Housing C97	HMIS - OK0042L6I00 2214 K20	HMIS Fees OK0042L6I00 2214 K21	HMIS 21 - OK0042L6I00 2113 K24
Program Services:							
Salaries and wages	55	-	-	-	27,086	8,853	3,856
Fringe benefits	600	-	-	-	9,637	2,831	1,286
Contract labor	-	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	52	-
Travel	-	-	-	-	272	-	833
Space cost	-	-	-	-	926	737	-
General operating	-	143	-	-	1,310	14,818	465
Liability insurance	-	-	-	-	87	123	66
Equipment	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	145	-	-
Resource materials	-	-	-	73	-	-	-
Contractor expense	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-	-
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-	-
Client assistance	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	EA- Case Management C94	Emergency Assistance- Private C95	Emergency Assistance - Rx C96	EA- Non- Housing C97	HMIS - OK0042L6100 2214 K20	HMIS Fees OK0042L6100 2214 K21	HMIS 21 - OK0042L6100 2113 K24
Program Services Continued:							
Materials	-	-	-	-	-	-	-
Emergency assistance	-	8,408	3,312	1,274	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	655	8,551	3,312	1,347	39,463	27,414	6,506
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	655	8,551	3,312	1,347	41,068	33,923	7,163
CHANGE IN NET ASSETS	(45)	249	(1,982)	(1,347)	-	(9,515)	-
NET ASSETS, BEGINNING OF YEAR	282	186,598	11,082	10,617	-	21,115	-
TRANSFERS IN (OUT)	-	(1,445)	5,000	-	-	(11,600)	-
NET ASSETS, END OF YEAR	\$ 237	\$ 185,402	\$ 14,100	\$ 9,270	\$ -	\$ -	\$ -

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets
Year ended June 30, 2024

	HMIS Fees 21 - OK0042L6I00 2113 K25	ESG K40	ESG CARES 21/22 K41	18667 ESG 22 K44	ESG Match K45	CDBG B-22- MC-40-0006 L44
REVENUES, GAINS AND SUPPORT						
Federal awards	\$ -	\$ 53,990	\$ 9,946	\$ 14,462	\$ -	\$ 21,188
State awards	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	-	53,990	9,946	14,462	-	21,188
EXPENSES						
Administration:						
Salaries and wages	-	1,457	-	-	-	2,472
Fringe benefits	-	419	-	-	-	646
Travel	-	-	-	-	-	-
Space cost	-	-	-	-	-	167
General operating	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Total Administration	-	1,876	-	-	-	3,285

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets
Year ended June 30, 2024

	HMIS Fees 21 - OK0042L6I00 K25	ESG K40	ESG CARES 21/22 K41	18667 ESG 22 K44	ESG Match K45	CDBG B-22- MC-40-0006 L44
Program Services:						
Salaries and wages	-	14,486	1,200	4,494	176	540
Fringe benefits	-	5,159	459	1,317	20	120
Contract labor	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Space cost	-	-	-	-	-	615
General operating	-	76	-	345	-	236
Liability insurance	50	-	-	-	-	120
Equipment	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Special projects	-	-	-	-	-	-
Resource materials	-	-	-	-	-	-
Contractor expense	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-
Emergency repair	-	-	-	-	-	16,218
Program expense	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-
Client assistance	-	-	-	-	-	-
Support services	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	HMIS Fees 21 - OK0042L6I00 K25	ESG K40	ESG CARES 21/22 K41	18667 ESG 22 K44	ESG Match K45	CDBG B-22- MC-40-0006 L44
Program Services Continued:						
Materials	-	-	-	-	-	54
Emergency assistance	-	32,393	8,287	8,306	1,249	-
In-kind expense	-	-	-	-	-	-
Total Program Services	<u>50</u>	<u>52,114</u>	<u>9,946</u>	<u>14,462</u>	<u>1,445</u>	<u>17,903</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-
TOTAL EXPENSES	<u>50</u>	<u>53,990</u>	<u>9,946</u>	<u>14,462</u>	<u>1,445</u>	<u>21,188</u>
CHANGE IN NET ASSETS	(50)	-	-	-	(1,445)	-
NET ASSETS, BEGINNING OF YEAR	-	-	-	-	-	-
TRANSFERS IN (OUT)	<u>11,600</u>	-	-	-	<u>1,445</u>	-
NET ASSETS, END OF YEAR	<u>\$ 11,550</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, 2024

	B-23-MC-40- 0006 L54	CDBG - CV 2022 L56	LAND BANK M03	HOME/CHDO Proceeds OHFA M07	21-HOME- 1685 M22	HOME 22- 1703 M25
REVENUES, GAINS AND SUPPORT						
Federal awards	\$ 132,704	\$ -	\$ -	\$ -	\$ 11,493	\$ 59,678
State awards	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-
Local revenue and support	-	-	10,289	-	-	-
Rental revenue	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	91,565	-	-
Other	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	132,704	-	10,289	91,565	11,493	59,678
EXPENSES						
Administration:						
Salaries and wages	8,392	342	-	4,482	-	-
Fringe benefits	1,949	160	-	1,218	-	-
Travel	-	-	-	-	-	-
Space cost	297	-	-	-	-	-
General operating	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Total Administration	10,638	502	-	5,700	-	-

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	B-23-MC-40- 0006 L54	CDBG - CV 2022 L56	LAND BANK M03	HOME/CHDO Proceeds OHFA M07	21-HOME- 1685 M22	HOME 22- 1703 M25
Program Services:						
Salaries and wages	11,512	-	-	10,462	325	3,756
Fringe benefits	3,502	-	-	3,499	171	1,199
Contract labor	-	-	-	-	-	-
Consultants/audit	27	-	-	260	-	-
Travel	-	-	-	-	-	-
Space cost	1,350	-	-	235	-	-
General operating	188	-	-	1,063	90	232
Liability insurance	582	-	-	(350)	-	-
Equipment	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Special projects	-	-	-	-	-	-
Resource materials	-	-	-	-	-	-
Contractor expense	-	-	-	14,216	4,835	38,175
Housing acquisition	-	-	-	85,161	-	-
Property maintenance	-	-	-	534	-	-
Emergency repair	104,905	-	-	5,666	-	-
Program expense	-	-	-	500	-	-
Health and safety materials	-	-	-	-	-	-
Client assistance	-	-	-	-	-	-
Support services	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	B-23-MC-40- 0006 L54	CDBG - CV 2022 L56	LAND BANK M03	HOME/CHDO Proceeds OHFA M07	21-HOME- 1685 M22	HOME 22- 1703 M25
Program Services Continued:						
Materials	-	-	-	8,054	6,072	16,316
Emergency assistance	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-
Total Program Services	<u>122,066</u>	<u>-</u>	<u>-</u>	<u>129,300</u>	<u>11,493</u>	<u>59,678</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	(85,161)	-	(19,090)
TOTAL EXPENSES	<u>132,704</u>	<u>502</u>	<u>-</u>	<u>49,839</u>	<u>11,493</u>	<u>40,588</u>
CHANGE IN NET ASSETS	-	(502)	10,289	41,726	-	19,090
NET ASSETS, BEGINNING OF YEAR	-	-	125,788	802,348	-	-
TRANSFERS IN (OUT)	-	502	-	(1,409)	-	(19,090)
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,077</u>	<u>\$ 842,665</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, 2024

	21-HOME- 1686 CHDO OPERATING M32	CHDO OP M35	HOME Development Project Interest M60	HSG COUNCELING HC220821003 M74	Continuum of Care 20- OK0163L6I00 2000 M81	DHS 23 N23	DHS N24
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	\$ 24,060	\$ -	\$ 9,645	\$ 24,581	\$ 130,794	\$ 1,729
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-	-
Local revenue and support	-	-	3,724	-	-	-	-
Rental revenue	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	-	24,060	3,724	9,645	24,581	130,794	1,729
EXPENSES							
Administration:							
Salaries and wages	-	11,141	-	509	4,413	5,829	-
Fringe benefits	-	3,298	-	145	1,058	1,726	-
Travel	-	-	-	-	-	-	-
Space cost	-	686	-	-	-	299	-
General operating	-	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Total Administration	-	15,125	-	654	5,471	7,854	-

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	21-HOME- 1686 CHDO OPERATING M32	CHDO OP M35	HOME Development Project M60	HSG COUNCELING HC220821003 M74	Continuum of Care 20- OK0163L6I00 M81	DHS 23 N23	DHS N24
Program Services:							
Salaries and wages	67	1,527	-	6,502	10,597	56,766	-
Fringe benefits	11	233	-	2,295	3,582	19,060	-
Contract labor	-	-	-	-	450	-	-
Consultants/audit	-	222	-	100	-	712	-
Travel	-	-	-	-	-	5,698	1,729
Space cost	-	3,215	-	-	2,066	643	-
General operating	-	2,736	-	94	3,068	7,681	-
Liability insurance	-	1,002	-	-	71	-	-
Equipment	-	-	-	-	502	-	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	-	-	-	-	105	-	-
Contractor expense	-	-	-	-	-	4,667	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-	-
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	8,204	-
Client assistance	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	21-HOME- 1686 CHDO OPERATING M32	CHDO OP M35	HOME Development Project M60	HSG COUNCELING HC220821003 M74	Continuum of Care 20- OK0163L6I00 M81	DHS 23 N23	DHS N24
Program Services Continued:							
Materials	-	-	-	-	-	19,509	-
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	78	8,935	-	8,991	20,441	122,940	1,729
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	78	24,060	-	9,645	25,912	130,794	1,729
CHANGE IN NET ASSETS	(78)	-	3,724	-	(1,331)	-	-
NET ASSETS, BEGINNING OF YEAR	-	-	281,588	-	-	-	-
TRANSFERS IN (OUT)	78	-	11,262	-	1,331	-	-
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ 296,574	\$ -	\$ -	\$ -	\$ -

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets
Year ended June 30, 2024

	DOE 23 N28	DOE 23 N44	BIL N45	DOE N48	Early Childhood Development P24	Diaper Bank P25	ODOC DISC. - PPD 18556 CSBB 22 P27
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	\$ 355,169	\$ 577,702	\$ 3,803	\$ -	\$ -	\$ 10,434
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	-	-	-	-	704	5,431	-
Interest income	-	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	-	355,169	577,702	3,803	704	5,431	10,434
EXPENSES							
Administration:							
Salaries and wages	-	14,643	28,986	-	12,527	4,539	539
Fringe benefits	-	3,998	7,932	-	3,643	1,430	133
Travel	-	-	-	-	-	-	-
Space cost	-	617	1,466	-	1,185	184	-
General operating	-	-	-	-	-	-	1
Liability insurance	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Total Administration	-	19,258	38,384	-	17,355	6,153	673

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	DOE 23 N28	DOE 23 N44	BIL N45	DOE N48	Early Childhood Development P24	Diaper Bank P25	ODOC DISC. - PPD 18556 CSBB 22 P27
Program Services:							
Salaries and wages	-	142,775	167,697	2,202	8,293	12,532	5,412
Fringe benefits	-	49,229	56,578	869	1,299	1,973	1,757
Contract labor	-	-	-	-	-	-	-
Consultants/audit	-	4,157	91	-	334	9	78
Travel	-	-	7,372	-	132	-	-
Space cost	-	3,815	7,736	-	10,510	81	348
General operating	-	19,335	35,166	-	2,587	402	167
Liability insurance	-	1,123	3,580	732	202	77	29
Equipment	-	1,450	210,872	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	-	-	-	-	170	24,914	1,991
Contractor expense	-	30,407	12,570	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-	-
Emergency repair	-	-	-	-	-	-	-
Program expense	-	7,800	-	-	-	-	-
Health and safety materials	-	23,144	8,617	-	-	-	-
Client assistance	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	DOE 23 N28	DOE 23 N44	BIL N45	DOE N48	Early Childhood Development P24	Diaper Bank P25	ODOC DISC. - PPD 18556 CSBB 22 P27
Program Services Continued:							
Materials	-	52,676	29,039	-	-	-	-
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	<u>-</u>	<u>335,911</u>	<u>539,318</u>	<u>3,803</u>	<u>23,527</u>	<u>39,988</u>	<u>9,782</u>
Less: Costs capitalized as property and equipment and inventory	-	-	(167,446)	-	-	-	-
TOTAL EXPENSES	<u>-</u>	<u>355,169</u>	<u>410,256</u>	<u>3,803</u>	<u>40,882</u>	<u>46,141</u>	<u>10,455</u>
CHANGE IN NET ASSETS	-	-	167,446	-	(40,178)	(40,710)	(21)
NET ASSETS, BEGINNING OF YEAR	-	-	-	-	178,815	-	-
TRANSFERS IN (OUT)	-	-	(167,446)	-	(18,197)	40,710	21
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120,440</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, 2024

	ODOC DISC. - 19326 CSBG 23 P28	NW Osteo Foundation- Newborn Kit Grant P29	Northwest Osteopathic Foundation (NWOFF) P30	Oklahoma Partnership School P31	Potts Family Foundation Grant - VIP P32	NW OSTEOPATHIC P34	Child Care Finders Fundraiser R15
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ 28,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	152	-	-	-	-
Local revenue and support	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	28,507	-	152	-	-	-	-
EXPENSES							
Administration:							
Salaries and wages	3,190	-	-	-	-	-	202
Fringe benefits	774	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	15	-	-	-	-	-	-
General operating	-	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Total Administration	3,979	-	-	-	-	-	202

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets
Year ended June 30, 2024

	ODOC DISC. - 19326 CSBG 23 P28	NW Osteo Foundation- Newborn Kit P29	Northwest Osteopathic Foundation P30	Oklahoma Partnership School P31	Potts Family Foundation Grant - VIP P32	NW OSTEOPATHIC P34	Child Care Finders Fundraiser R15
Program Services:							
Salaries and wages	16,708	-	-	-	-	-	-
Fringe benefits	5,515	-	-	-	-	-	-
Contract labor	-	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	1,100	-	-	-	-	-	-
General operating	361	268	-	-	-	-	-
Liability insurance	141	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	703	174	-	-	-	-	-
Contractor expense	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-	-
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	2,000	-
Health and safety materials	-	-	-	-	-	-	-
Client assistance	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	ODOC DISC. - 19326 CSBG 23 P28	NW Osteo Foundation- Newborn Kit P29	Northwest Osteopathic Foundation P30	Oklahoma Partnership School P31	Potts Family Foundation Grant - VIP P32	NW OSTEOPATHIC P34	Child Care Finders Fundraiser R15
Program Services Continued:							
Materials	-	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	24,528	442	-	-	-	2,000	-
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	28,507	442	-	-	-	2,000	202
CHANGE IN NET ASSETS	-	(442)	152	-	-	(2,000)	(202)
NET ASSETS, BEGINNING OF YEAR	-	360	5,000	7,563	7,164	-	24,316
TRANSFERS IN (OUT)	-	82	(2,082)	-	-	2,000	1
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ 3,070	\$ 7,563	\$ 7,164	\$ -	\$ 24,115

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	Child Care Resource & Referral R24	Bonus - CCF R25	Child Care Business Consultant R27	CCR&R Infant & Toddler R28	STAFFED FAMILY CHILD CARE NETWORK R29	PDG GRANT R30	Neighborhood Action R99
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ 188,008	\$ -	\$ 112,830	\$ 118,015	\$ 67,964	\$ -	\$ -
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-	-
Local revenue and support	-	827	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	188,008	827	112,830	118,015	67,964	-	-
EXPENSES							
Administration:							
Salaries and wages	15,750	1,295	8,703	8,637	4,288	-	-
Fringe benefits	4,127	199	2,290	2,358	1,127	-	-
Travel	-	-	-	-	-	-	-
Space cost	790	-	219	219	-	-	-
General operating	-	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Total Administration	20,667	1,494	11,212	11,214	5,415	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	Child Care Resource & Referral R24	Bonus - CCF R25	Child Care Business Consultant R27	CCR&R Infant & Toddler R28	STAFFED FAMILY CHILD CARE R29	PDG GRANT R30	Neighborhood Action R99
Program Services:							
Salaries and wages	99,673	-	57,948	58,592	-	-	-
Fringe benefits	33,156	-	15,127	16,054	-	-	-
Contract labor	26	-	37	-	3,502	-	-
Consultants/audit	-	-	-	-	-	-	-
Travel	5,976	-	2,714	3,034	2,603	20	-
Space cost	8,743	-	2,532	2,528	-	-	-
General operating	13,680	513	10,646	10,064	1,236	-	-
Liability insurance	786	-	487	484	199	-	-
Equipment	3,612	-	4,974	1,828	3,093	-	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	1,688	272	7,153	14,217	50,233	-	-
Contractor expense	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-	-
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-	-
Client assistance	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	Child Care Resource & Referral R24	Bonus - CCF R25	Child Care Business Consultant R27	CCR&R Infant & Toddler R28	STAFFED FAMILY CHILD CARE R29	PDG GRANT R30	Neighborhood Action R99
Program Services Continued:							
Materials	-	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	<u>167,340</u>	<u>785</u>	<u>101,618</u>	<u>106,801</u>	<u>60,866</u>	<u>20</u>	<u>-</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	<u>188,007</u>	<u>2,279</u>	<u>112,830</u>	<u>118,015</u>	<u>66,281</u>	<u>20</u>	<u>-</u>
CHANGE IN NET ASSETS	1	(1,452)	-	-	1,683	(20)	-
NET ASSETS, BEGINNING OF YEAR	-	38,767	-	-	2,279	-	1,329
TRANSFERS IN (OUT)	<u>(1)</u>	<u>(20)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20</u>	<u>-</u>
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>37,295</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,962</u>	<u>\$ -</u>	<u>\$ 1,329</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, 2024

	YB USA- Financial Capability Project W31	YouthBuild 7 W32	YouthBuild Match W33	YouthBuild 6 2021-2024 W34	YB AmeriCorps Match W37	AMC W38	YB Americorps 21-22 W39
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	\$ 503,268	\$ -	\$ 85,135	\$ -	\$ -	\$ 82,933
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-
In-kind revenue	-	-	33,045	-	79,042	-	-
Contribution revenue	1,000	-	100	-	-	-	-
Interest income	-	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	1,000	503,268	33,145	85,135	79,042	-	82,933
EXPENSES							
Administration:							
Salaries and wages	-	23,167	-	12,105	-	34	2,629
Fringe benefits	-	6,071	-	3,351	-	9	591
Travel	-	912	-	-	-	-	-
Space cost	-	1,315	-	121	-	84	724
General operating	-	-	-	-	-	-	246
Liability insurance	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Total Administration	-	31,465	-	15,577	-	127	4,190

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	YB USA- Financial Capability W31	YouthBuild 7 W32	YouthBuild Match W33	YouthBuild 6 2021-2024 W34	YB AmeriCorps Match W37	AMC W38	YB Americorps 21-22 W39
Program Services:							
Salaries and wages	-	181,207	-	38,203	6,254	-	32,595
Fringe benefits	-	68,768	-	13,154	1,425	-	9,744
Contract labor	-	-	-	-	-	-	-
Consultants/audit	-	1	100	397	-	-	-
Travel	-	6,954	-	-	417	-	12,999
Space cost	-	16,390	-	1,250	94	179	2,560
General operating	-	17,373	-	6,456	66	61	2,632
Liability insurance	-	11,474	-	261	-	-	254
Equipment	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	-	30,485	3,794	(2,172)	-	-	17,959
Contractor expense	-	-	417	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-	-
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-	-
Client assistance	-	128,368	-	9,583	-	-	-
Support services	-	10,783	-	2,426	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	YB USA- Financial Capability W31	YouthBuild 7 W32	YouthBuild Match W33	YouthBuild 6 2021-2024 W34	YB AmeriCorps Match W37	AMC W38	YB Americorps 21-22 W39
Program Services Continued:							
Materials	-	-	5,827	-	-	-	-
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	-	33,043	-	79,044	-	-
Total Program Services	<u>-</u>	<u>471,803</u>	<u>43,181</u>	<u>69,558</u>	<u>87,300</u>	<u>240</u>	<u>78,743</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	<u>-</u>	<u>503,268</u>	<u>43,181</u>	<u>85,135</u>	<u>87,300</u>	<u>367</u>	<u>82,933</u>
CHANGE IN NET ASSETS	1,000	-	(10,036)	-	(8,258)	(367)	-
NET ASSETS, BEGINNING OF YEAR	1,262	-	93,101	-	942	-	-
TRANSFERS IN (OUT)	-	-	19,995	-	14,633	367	-
NET ASSETS, END OF YEAR	<u>\$ 2,262</u>	<u>\$ -</u>	<u>\$ 103,060</u>	<u>\$ -</u>	<u>\$ 7,317</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, 2024

	YouthBuild- Unallowable Exp W40	YB MYPATH W41	AMC SERVICE LEARNING EXCHANGE W42	METRO Y95	Be FIT Kids Y98	NPC Operating F24	OESC Leased Space F33
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-	-
Local revenue and support	-	-	-	8,857	-	-	-
Rental revenue	-	-	-	-	-	-	23,100
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	1,660	2,000	(5)	-	3,424	-	-
Interest income	-	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9,961
TOTAL REVENUES, GAINS, AND SUPPORT	<u>1,660</u>	<u>2,000</u>	<u>(5)</u>	<u>8,857</u>	<u>3,424</u>	<u>-</u>	<u>33,061</u>
EXPENSES							
Administration:							
Salaries and wages	-	-	-	5,295	-	15,201	-
Fringe benefits	-	-	-	1,231	-	4,790	-
Travel	-	-	-	-	-	-	-
Space cost	-	-	-	276	-	103	-
General operating	-	-	-	22	-	-	-
Liability insurance	-	-	-	41	-	-	-
Equipment	-	-	-	-	-	-	-
Total Administration	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,865</u>	<u>-</u>	<u>20,094</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, 2024

	YouthBuild- Unallowable Exp W40	YB MYPATH W41	AMC SERVICE LEARNING W42	METRO Y95	Be FIT Kids Y98	NPC Operating F24	OESC Leased Space F33
Program Services:							
Salaries and wages	-	-	-	-	-	14,426	-
Fringe benefits	-	-	-	-	-	2,937	-
Contract labor	-	-	-	-	-	-	-
Consultants/audit	-	6	6	7	2	-	23
Travel	-	-	-	-	-	-	-
Space cost	-	-	-	1,000	-	136	19,583
General operating	1	114	-	87	169	2,033	557
Liability insurance	-	-	-	21	-	-	-
Equipment	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	398	-	-	-	128	-
Resource materials	1,304	775	-	-	1,800	-	-
Contractor expense	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	31,745	-
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-	-
Client assistance	-	1,550	-	-	-	-	-
Support services	-	-	-	-	-	-	-

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Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	YouthBuild- Unallowable Exp W40	YB MYPATH W41	AMC SERVICE LEARNING W42	METRO Y95	Be FIT Kids Y98	NPC Operating F24	OESC Leased Space F33
Program Services Continued:							
Materials	-	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	<u>1,305</u>	<u>2,843</u>	<u>6</u>	<u>1,115</u>	<u>1,971</u>	<u>51,405</u>	<u>20,163</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	(15,800)	-
TOTAL EXPENSES	<u>1,305</u>	<u>2,843</u>	<u>6</u>	<u>7,980</u>	<u>1,971</u>	<u>55,699</u>	<u>20,163</u>
CHANGE IN NET ASSETS	355	(843)	(11)	877	1,453	(55,699)	12,898
NET ASSETS, BEGINNING OF YEAR	-	5,502	-	-	12,229	-	-
TRANSFERS IN (OUT)	(5)	-	11	(877)	-	55,699	(12,898)
NET ASSETS, END OF YEAR	<u>\$ 350</u>	<u>\$ 4,659</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,682</u>	<u>\$ -</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, 2024

	NW Osteopathic Foundation F35	National Guard F37	Central OK Workforce F38	AHP Loan Principle & Interest L15	Rental Houses Maintenance Reserve L85	EastHill Apts Maintenance Reserve L86	Springside Apts Maintenance L88
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-	-
Rental revenue	7,620	1,820	5,060	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-	-
Other	1,768	1,823	2,449	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	9,388	3,643	7,509	-	-	-	-
EXPENSES							
Administration:							
Salaries and wages	-	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	-	-	-	-	-	-	-
General operating	-	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Total Administration	-	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	NW Osteopathic Foundation F35	National Guard F37	Central OK Workforce F38	AHP Loan Principle & Interest L15	Rental Houses Maintenance L85	EastHill Apts Maintenance Reserve L86	Springside Apts Maintenance L88
Program Services:							
Salaries and wages	-	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-	-
Contract labor	-	-	-	-	-	-	-
Consultants/audit	6	5	7	-	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	3,322	3,328	4,469	-	-	-	-
General operating	25	233	61	-	-	-	-
Liability insurance	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	-	-	-	-	-	-	-
Contractor expense	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-	-
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-	-
Client assistance	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	NW Osteopathic Foundation F35	National Guard F37	Central OK Workforce F38	AHP Loan Principle & Interest L15	Rental Houses Maintenance L85	EastHill Apts Maintenance Reserve L86	Springside Apts Maintenance L88
Program Services Continued:							
Materials	-	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	3,353	3,566	4,537	-	-	-	-
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	3,353	3,566	4,537	-	-	-	-
CHANGE IN NET ASSETS	6,035	77	2,972	-	-	-	-
NET ASSETS, BEGINNING OF YEAR	-	-	-	101,014	460,320	160,000	200,000
TRANSFERS IN (OUT)	(6,035)	(77)	(2,972)	-	4,202	(1,420)	(21,683)
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ -	\$ 101,014	\$ 464,522	\$ 158,580	\$ 178,317

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets
Year ended June 30, 2024

	CDSA Rental Houses L95	East Hill Apartments L96	Springside Apts L98	Building Reserve - Maintenance Z35	United Way Z18	Wine Tour Z20	Community Initiatives Fund Z25
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-	-
Local revenue and support	-	-	-	53,141	66,456	-	-
Rental revenue	185,869	31,502	32,561	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	300	-	-	-	-	2,551	-
Interest income	-	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-	-
Other	27,047	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	<u>213,216</u>	<u>31,502</u>	<u>32,561</u>	<u>53,141</u>	<u>66,456</u>	<u>2,551</u>	<u>-</u>
EXPENSES							
Administration:							
Salaries and wages	2,953	2,293	2,293	-	-	-	-
Fringe benefits	803	626	626	-	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	-	-	-	-	-	-	-
General operating	-	-	-	-	-	-	-
Liability insurance	-	-	-	-	183	-	-
Equipment	-	-	-	-	-	-	-
Total Administration	<u>3,756</u>	<u>2,919</u>	<u>2,919</u>	<u>-</u>	<u>183</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, 2024

	CDSA Rental Houses L95	East Hill Apartments L96	Springside Apts L98	Building Reserve - Maintenance Z35	United Way Z18	Wine Tour Z20	Community Initiatives Fund Z25
Program Services:							
Salaries and wages	40,637	4,779	6,642	-	-	-	-
Fringe benefits	11,453	1,781	2,166	-	-	-	-
Contract labor	-	-	-	-	-	-	-
Consultants/audit	135	21	16	-	-	17	-
Travel	-	-	-	-	-	-	-
Space cost	392	112	452	-	-	-	-
General operating	110,857	12,963	34,978	-	427	-	-
Liability insurance	40,589	10,332	7,052	-	73	-	-
Equipment	58	15	19	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	170	-	29,000
Resource materials	-	-	-	-	-	-	-
Contractor expense	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	664	-	-	-	-	-	-
Emergency repair	-	-	-	-	-	-	-
Program expense	345	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-	-
Client assistance	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	CDSA Rental Houses L95	East Hill Apartments L96	Springside Apts L98	Building Reserve - Maintenance Z35	United Way Z18	Wine Tour Z20	Community Initiatives Fund Z25
Program Services Continued:							
Materials	128	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	<u>205,258</u>	<u>30,003</u>	<u>51,325</u>	<u>-</u>	<u>670</u>	<u>17</u>	<u>29,000</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	<u>209,014</u>	<u>32,922</u>	<u>54,244</u>	<u>-</u>	<u>853</u>	<u>17</u>	<u>29,000</u>
CHANGE IN NET ASSETS	4,202	(1,420)	(21,683)	53,141	65,603	2,534	(29,000)
NET ASSETS, BEGINNING OF YEAR	-	-	-	-	-	-	245,000
TRANSFERS IN (OUT)	<u>(4,202)</u>	<u>1,420</u>	<u>21,683</u>	<u>(53,141)</u>	<u>(65,603)</u>	<u>(2,534)</u>	<u>-</u>
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 216,000</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, 2024

	Interest Revenue Z55	Automat Convenience Store Z75	Equipment Reserve Z80	CDSA Operating Z94	Gain/Loss on Investments Z95	Unrestricted Z95	Fixed Assets Z95
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	-	-	-	2,061	-	-	-
Interest income	99,155	-	-	-	-	-	-
HOME CHDO Proceeds	-	-	-	-	-	-	-
Other	-	2,574	-	-	11,210	1,017	-
TOTAL REVENUES, GAINS, AND SUPPORT	<u>99,155</u>	<u>2,574</u>	<u>-</u>	<u>2,061</u>	<u>11,210</u>	<u>1,017</u>	<u>-</u>
EXPENSES							
Administration:							
Salaries and wages	-	-	-	20,946	-	-	-
Fringe benefits	-	-	-	7,257	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	-	-	-	61	-	-	-
General operating	-	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Total Administration	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,264</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, 2024

	Interest Revenue Z55	Automat Convenience Store Z75	Equipment Reserve Z80	CDSA Operating Z94	Gain/Loss on Investments Z95	Unrestricted Z95	Fixed Assets Z95
Program Services:							
Salaries and wages	-	-	395	2,949	-	18,206	-
Fringe benefits	-	-	146	973	-	-	-
Contract labor	-	-	-	999	-	-	-
Consultants/audit	-	3	-	137	-	-	-
Travel	-	-	-	446	-	-	-
Space cost	-	-	151	11,202	-	-	-
General operating	-	2,648	(22,587)	7,058	-	-	-
Liability insurance	-	-	-	382	-	-	-
Equipment	-	-	-	2,297	-	-	-
Miscellaneous	-	-	-	697	-	(2,567)	-
Depreciation	-	-	-	-	-	-	256,180
Special projects	-	-	-	2,944	-	-	-
Resource materials	-	-	-	-	-	-	-
Contractor expense	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	13,438	-	-	-	-
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-	-
Client assistance	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	Interest Revenue Z55	Automat Convenience Store Z75	Equipment Reserve Z80	CDSA Operating Z94	Gain/Loss on Investments Z95	Unrestricted Z95	Fixed Assets Z95
Program Services Continued:							
Materials	-	-	-	-	-	-	-
Emergency assistance	-	-	-	300	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	<u>-</u>	<u>2,651</u>	<u>(8,457)</u>	<u>30,384</u>	<u>-</u>	<u>15,639</u>	<u>256,180</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	<u>-</u>	<u>2,651</u>	<u>(8,457)</u>	<u>58,648</u>	<u>-</u>	<u>15,639</u>	<u>256,180</u>
CHANGE IN NET ASSETS	99,155	(77)	8,457	(56,587)	11,210	(14,622)	(256,180)
NET ASSETS, BEGINNING OF YEAR	-	-	77,405	-	-	392,358	4,806,450
TRANSFERS IN (OUT)	<u>(99,155)</u>	<u>77</u>	<u>-</u>	<u>56,587</u>	<u>-</u>	<u>52,092</u>	<u>370,666</u>
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,862</u>	<u>\$ -</u>	<u>\$ 11,210</u>	<u>\$ 429,828</u>	<u>\$ 4,920,936</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, 2024

	CDSA Operating Reserve Z99	Transfers To Other Fund Balances- Offsets ZZZ	Work Ready Oklahoma T32	Forest Ridge Loan Fund 3148	Building Reserve 3116	Total
REVENUES, GAINS AND SUPPORT						
Federal awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,834,665
State awards	-	-	198,033	-	-	315,081
Service reimbursement	-	-	-	-	-	24,560
Local revenue and support	-	-	-	-	-	143,294
Rental revenue	-	-	-	-	-	287,532
In-kind revenue	-	-	-	-	-	112,087
Contribution revenue	-	-	-	-	-	29,966
Interest income	-	-	-	-	-	99,155
HOME CHDO Proceeds	-	-	-	-	-	91,565
Other	-	-	-	-	-	57,849
TOTAL REVENUES, GAINS, AND SUPPORT	-	-	198,033	-	-	3,995,754
EXPENSES						
Administration:						
Salaries and wages	-	-	10,801	-	-	295,708
Fringe benefits	-	-	2,567	-	-	82,945
Travel	-	-	-	-	-	1,322
Space cost	-	-	686	-	-	16,608
General operating	-	-	-	-	-	7,021
Liability insurance	-	-	-	-	-	1,509
Equipment	-	-	-	-	-	3,584
Total Administration	-	-	14,054	-	-	408,697

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets
Year ended June 30, 2024

	CDSA Operating Reserve Z99	Transfers To Other Fund Balances- ZZZ	Work Ready Oklahoma T32	Forest Ridge Loan Fund 3148	Building Reserve 3116	Total
Program Services:						
Salaries and wages	-	-	46,859	-	-	1,242,826
Fringe benefits	-	-	14,344	-	-	400,197
Contract labor	-	-	-	-	-	5,089
Consultants/audit	-	-	-	-	-	8,041
Travel	-	-	7,273	-	-	58,818
Space cost	-	-	7,493	-	-	131,190
General operating	-	-	14,642	-	-	338,289
Liability insurance	-	-	5,669	-	-	86,510
Equipment	-	-	30,194	-	-	264,379
Miscellaneous	-	-	-	-	-	(1,870)
Depreciation	-	-	-	-	-	256,180
Special projects	-	-	-	-	-	32,785
Resource materials	-	-	928	-	-	157,008
Contractor expense	-	-	-	-	-	105,287
Housing acquisition	-	-	-	-	-	85,161
Property maintenance	-	-	56,577	-	-	103,038
Emergency repair	-	-	-	-	-	126,789
Program expense	-	-	-	-	-	10,645
Health and safety materials	-	-	-	-	-	39,965
Client assistance	-	-	-	-	-	139,501
Support services	-	-	-	-	-	13,209

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2024

	CDSA Operating Reserve Z99	Transfers To Other Fund Balances- ZZZ	Work Ready Oklahoma T32	Forest Ridge Loan Fund 3148	Building Reserve 3116	Total
Program Services Continued:						
Materials	-	-	-	-	-	137,675
Emergency assistance	-	-	-	-	-	63,529
In-kind expense	-	-	-	-	-	112,087
Total Program Services	-	-	183,979	-	-	3,916,328
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	(287,497)
TOTAL EXPENSES	-	-	198,033	-	-	4,037,528
CHANGE IN NET ASSETS	-	-	-	-	-	(41,774)
NET ASSETS, BEGINNING OF YEAR	1,500,000	168,330	-	129,252	725,000	10,788,188
TRANSFERS IN (OUT)	-	(168,330)	-	(11,262)	-	-
NET ASSETS, END OF YEAR	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117,990</u>	<u>\$ 725,000</u>	<u>\$ 10,746,414</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.
Schedule of Expenditures of Federal and State Awards
Year ended June 30, 2024

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	19443 CSBG 24	\$ 12,459
Community Services Block Grant	93.569	18536 CSBG 22	2,449
Community Services Block Grant	93.569	19038 CSBG 23	143,488
Community Services Block Grant	93.569	18556 CSBG 22	10,434
Community Services Block Grant	93.569	19326 CSBG 23	28,507
Weatherization	93.568	18996 DHS 23	130,794
Weatherization	93.568	19458 DHS 24	1,729
Oklahoma Child Care Resource and Referral Association			
Child Care Resource and Referral - Reconnect	93.575	N/A	188,008
Child Care Resource and Referral - Business Consultant	93.575	N/A	112,830
Child Care Resources and Referral - Infant and Toddler	93.575	N/A	118,015
Child Care Resource and Referral - Staffed Family Care Network	93.575	N/A	66,283
Total U. S. Department of Health and Human Services			<u>814,996</u>
<u>U.S. Department of Energy</u>			
Pass-through from:			
Oklahoma Department of Commerce			
BIL Weatherization	81.042	18973 BDOE 22	577,702
DOE Weatherization	81.042	19329 DOE 23	355,169
DOE Weatherization	81.042	N/A	3,803
Total U. S. Department of Energy			<u>936,674</u>
<u>U. S. Department of Housing and Urban Development</u>			
Direct Programs:			
Housing Counseling	14.169	HC220821003	9,645
Continuum of Care	14.267	OK0215L6I002300	24,581
Homeless Management Information Systems Technical Assistance	14.261	OK0042L6I002214	41,068
Homeless Management Information Systems Technical Assistance	14.261	OK0042L6I002315	7,163
			<u>82,457</u>
Pass-through from:			
Oklahoma Department of Commerce			
Emergency Solutions Grant	14.231	19282 ESG 23	53,990
Emergency Solutions Grant - CARES 2	14.231	18373 ESGCR 20	9,946
Emergency Solutions Grant	14.231	18667 ESG 22	14,462
			<u>78,398</u>
Pass-through from:			
Oklahoma Housing Finance Agency			
HOME Investment Partnership Program	14.239	1685 HOME 21	11,493
HOME Investment Partnership Program	14.239	1703 HOME 22	59,678
HOME Investment Partnership Program	14.239	1704 HOME 22	24,060
			<u>95,231</u>
Pass-through from:			
City of Enid			
Community Development Block Grant	14.218	B-22-MC-40-0006	21,188
Community Development Block Grant	14.218	B-23-MC-40-0006	132,704
			<u>153,892</u>
Total U. S. Department of Housing and Urban Development			<u>409,978</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.
Schedule of Expenditures of Federal and State Awards
Year ended June 30, 2024

Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Contract Number	Expenditures
<u>U. S. Department of Labor</u>			
Direct:			
YouthBuild - VI	17.274	YB-36430-21-60-A-40	85,135
YouthBuild - VII	17.274	23A60YB000007-01-00	<u>503,268</u>
Total U. S. Department of Labor			<u>588,403</u>
<u>Corporation for National and Community Services</u>			
Pass-through from:			
YouthBuild USA, Inc.			
YouthBuild - V	94.006	22NDFMA0090019	<u>82,933</u>
Total Corporation for National and Community Services			<u>82,933</u>
Total Expenditures of Federal Awards			<u><u>\$ 2,832,984</u></u>
STATE AWARDS			
<u>Oklahoma Department of Commerce</u>			
Prescription Drug Program	N/A	19372 PDP 23	\$ 2,952
State-Appropriated Funds for Community Action Agencies	N/A	19226 SAF/CAA 24	6,369
Prescription Drug Program	N/A	19305 PDP 24	<u>107,727</u>
Total Oklahoma Department of Commerce			<u>117,048</u>
<u>Oklahoma Department of Human Services</u>			
Work Ready Oklahoma	N/A	N/A	<u>198,033</u>
Total Oklahoma Department of Human Services			<u>198,033</u>
Total Expenditures of State Awards			<u><u>\$ 315,081</u></u>
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			<u><u>\$ 3,148,065</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, 2024

Contract Name	<u>19282 ESG 23 K40</u>	<u>18667 ESG 22 K44</u>	<u>YouthBuild VII W32</u>	<u>YouthBuild VI W34</u>	<u>YouthBuild AmeriCorps V W39</u>
Match Required	\$ 61,256	\$ 59,183	\$ 342,189	\$ 270,000	\$ 52,624
Match Met	\$ 61,256	\$ 59,183	\$ 27,392	\$ 270,000	\$ 52,624

See Independent Auditor's Report.

Community Development Support Association, Inc.

Schedule of Home Banked Match

June 30, 2024

Total Banked Match at June 30, 2023	\$ 552,925
<u>Match Received</u>	
Total Match Received	-
<u>Match Used</u>	
Total Match Used	-
<u>Match Adjustments</u>	
Total Match Adjustments	-
Total Banked Match at June 30, 2024	<u><u>\$ 552,925</u></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, 2024, 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, 2025.

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 financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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

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

Fort Smith, Arkansas
February 19, 2025



**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

Opinion 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 described 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, 2024. 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, 2024.

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 more upright, blocky style.

Fort Smith, Arkansas
February 19, 2025

Community Development Support Association, Inc.

Schedule of Findings and Questioned Costs Year ended June 30, 2024

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 |
|--------------------------------|----------------------------------|
| 2023/2024 Weatherization | 81.042 |
| Community Services Block Grant | 93.569 |
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, 2024

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, 2024.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no audit findings for the year ended June 30, 2024.

Community Development Support Association, Inc.

Summary Schedule of Prior Year Audit Findings Year ended June 30, 2024

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