

Community Development Support Association, Inc.

**Financial Statements
and
Supplementary Information
June 30, 2025**

(With Independent Auditor's Report Thereon)

Community Development Support Association, Inc.
Financial Statements
June 30, 2025

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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, 2025, 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, 2025, 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, including comparing and reconciling such information directly to the underlying accounting and other

Board of Directors
Community Development Support Association, Inc.

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 March 5, 2026 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 more upright, blocky cursive style.

Fort Smith, Arkansas
March 5, 2026

Financial Statements

Community Development Support Association, Inc.

Statement of Financial Position June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 4,521,333	\$ 99,354	\$ 4,620,687
Beneficial interest	-	131,700	131,700
Grants receivable	972,163	-	972,163
Loan receivable - short term	11,948	-	11,948
Inventory	208,201	-	208,201
Prepaid expenses	10,483	-	10,483
Total Current Assets	5,724,128	231,054	5,955,182
Property and Equipment, net	5,353,820	-	5,353,820
Other Assets			
Loan receivable - long term	94,456	-	94,456
TOTAL ASSETS	\$ 11,172,404	\$ 231,054	\$ 11,403,458
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts payable	\$ 104,528	\$ -	\$ 104,528
Payroll liabilities	135,199	-	135,199
Other accrued expenses	64,228	-	64,228
Total Current Liabilities	303,955	-	303,955
Total Liabilities	303,955	-	303,955
Net Assets	10,868,449	231,054	11,099,503
TOTAL LIABILITIES AND NET ASSETS	\$ 11,172,404	\$ 231,054	\$ 11,403,458

See accompanying notes to financial statements.

Community Development Support Association, Inc.

Statement of Activities Year ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS AND SUPPORT			
Federal awards	\$ 3,429,332	\$ -	\$ 3,429,332
State awards	1,282,875	-	1,282,875
Service reimbursement	174,728	-	174,728
Local revenue and support	157,372	8,474	165,846
Rental revenue	315,388	-	315,388
In-kind revenue	20,805	56,626	77,431
Contribution revenue	11,996	16,335	28,331
Interest income	95,428	-	95,428
Other	239,401	6,445	245,846
Net assets released from restrictions	1,419,095	(1,419,095)	-
TOTAL REVENUES, GAINS, AND SUPPORT	<u>7,146,420</u>	<u>(1,331,215)</u>	<u>5,815,205</u>
EXPENSES			
Family preservation and support	589,490	-	589,490
Educational and employment success	1,892,920	-	1,892,920
Community organizations	6,283	-	6,283
Housing	1,133,525	-	1,133,525
Early childhood	990,038	-	990,038
Non-Profit center	79,832	-	79,832
Local	300,875	-	300,875
Management and general	469,153	-	469,153
TOTAL EXPENSES	<u>5,462,116</u>	<u>-</u>	<u>5,462,116</u>
CHANGE IN NET ASSETS	1,684,304	(1,331,215)	353,089
NET ASSETS, BEGINNING OF YEAR	<u>9,184,145</u>	<u>1,562,269</u>	<u>10,746,414</u>
NET ASSETS, END OF YEAR	<u>\$ 10,868,449</u>	<u>\$ 231,054</u>	<u>\$ 11,099,503</u>

See accompanying notes to financial statements.

Community Development Support Association, Inc.

Statement of Functional Expenses Year ended June 30, 2025

	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	\$ 140,664	\$ 497,051	\$ 4,801	\$ 524,697	\$ 321,076	\$ 18,634	\$ 1,973	\$ 350,524	\$ 1,859,420
Fringe benefits	39,616	166,455	955	184,838	100,510	4,670	3,079	87,764	587,887
Contract labor	90	-	-	3,810	2,416	595	-	-	6,911
Consultants/audit	7,757	5,878	408	18,176	7,049	1,808	30	3,000	44,106
Travel	1,833	13,129	-	11,160	11,265	-	387	371	38,145
Space cost	12,678	61,911	-	19,069	58,250	22,442	816	18,124	193,290
General operating	24,907	145,762	31	447,842	46,855	2,440	8,116	7,887	683,840
Liability insurance	3,881	22,718	88	69,180	13,326	-	607	1,483	111,283
Equipment	33	467,671	-	7,741	339,356	3,790	1,690	-	820,281
Miscellaneous	-	-	-	-	-	-	1,001	-	1,001
Depreciation expense	-	-	-	-	-	-	270,048	-	270,048
Special projects	-	-	-	36,259	-	-	4,809	-	41,068
Resource materials	2,422	161,098	-	799	80,003	122	1,308	-	245,752
Contractor expense	150	-	-	80,278	-	-	-	-	80,428
Housing acquisition	325,774	-	-	1,128	-	-	-	-	326,902
Property maintenance	193	99,151	-	4,740	9,511	24,774	5,243	-	143,612
Emergency repair	-	-	-	71,668	-	-	-	-	71,668
Program expense	1,854	500	-	60,034	-	-	-	-	62,388
Health and safety materials	-	-	-	34,704	-	-	-	-	34,704
Materials	-	6,635	-	250,853	-	557	-	-	258,045
Emergency assistance	27,638	381	-	-	-	-	-	-	28,019
In-kind expense	-	77,431	-	-	-	-	-	-	77,431
Client assistance	-	164,544	-	-	421	-	1,768	-	166,733
Support services	-	12,087	-	-	-	-	-	-	12,087
Less: costs capitalized as property and equipment and inventory	-	(9,482)	-	(693,451)	-	-	-	-	(702,933)
Total	\$ 589,490	\$ 1,892,920	\$ 6,283	\$ 1,133,525	\$ 990,038	\$ 79,832	\$ 300,875	\$ 469,153	\$ 5,462,116

See accompanying notes to financial statements.

Community Development Support Association, Inc.

Statement of Cash Flows Year ended June 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 353,089
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	270,048
Change in:	
Grants receivable	(229,478)
Inventory	(100,795)
Prepaid expenses	(1,793)
Accounts payable	34,990
Payroll liabilities	3,268
Other accrued expenses	(1,823)
Net Cash Provided by Operating Activities	<u>327,506</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Capital expenditures	(702,933)
Loan receivable payments received	11,595
Net change in beneficial interest	(6,445)
Net Cash (Used For) Investing Activities	<u>(697,783)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(370,277)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>4,990,964</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 4,620,687</u></u>

See accompanying notes to financial statements.

Community Development Support Association, Inc.

Notes to Financial Statements June 30, 2025

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, 2025

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, 2025 amounted to approximately \$168,000.

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, 2025, the cost of grant-funded property and equipment is approximately \$3,578,000.

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, 2025

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, 2025 was \$89,812.

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, 2025

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

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, 2025, the Organization had insured cash balances of approximately \$735,000 and collateralized cash balances of approximately \$3,962,000.

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	\$ 2,842,056
Machinery and equipment	510,042
Rental property	4,298,687
Total property and equipment	<u>7,650,785</u>
Less accumulated depreciation	<u>2,296,965</u>
Property and equipment, net	<u><u>\$ 5,353,820</u></u>

NOTE 6: BENEFICIAL INTEREST

The Organization has a beneficial interest in funds held by the Cherokee Strip Community Foundation (CSCF). The beneficial interest is subject to the provisions contained within an agreement dated October 19, 2021. CSCF will make annual distributions subject to the spending policy approved by the CSCF Board of Directors. The CSCF Board of Directors have the power to modify any restriction or condition on the distribution of funds for any specified charitable purposes or to a specified organization if, in the sole judgement of the CSCF Board of Directors, such restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community served. Therefore, CSCF is the legal owner of all assets contributed to the fund. The market value of the beneficial interest as of June 30, 2025 is \$131,700.

Community Development Support Association, Inc.

Notes to Financial Statements June 30, 2025

The Organization has also been named as the beneficiary of contributions made to CSCF by third parties in the amount of \$170,279. 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.

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, 2025, consisted of unrealized gains and losses.

Community Development Support Association, Inc.

Notes to Financial Statements June 30, 2025

NOTE 8: IN-KIND/DONATED FACILITY

During the year ended June 30, 2025, 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	\$ 35,885
Space	20,741
	<hr/>
	56,626
Youth Build AmeriCorps (W37)	
Resource Materials	20,805
	<hr/>
	<u>\$ 77,431</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.

Government contracts and awards are renegotiated annually. For the year ended June 30, 2025, this support represented approximately 81% 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, 2025, the Organization contributed a total of \$68,357.

Community Development Support Association, Inc.

Notes to Financial Statements June 30, 2025

NOTE 11: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following as of June 30, 2025:

Educational and Employment Success	\$ 84,345
Housing	6,509
Local	<u>140,200</u>
	<u>\$ 231,054</u>

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

Family Preservation and Support Program	\$ 219,923
Educational and Employment Success	80,839
Housing	902,052
Early Childhood	<u>216,281</u>
	<u>\$ 1,419,095</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, 2025, \$1,495,783 of net assets without donor restrictions have been designated for these purposes.

NOTE 13: LIQUIDITY AND AVAILABILITY OF RESOURCES

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

Financial assets at year end:

Cash and cash equivalents	\$ 4,620,687
Accounts receivable	11,948
Grants receivable	<u>972,163</u>
Total financial assets	<u>5,604,798</u>

Less:

Restricted by donors for purpose restrictions	231,054
Designated by Board of Directors	<u>1,495,783</u>

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

\$ 3,877,961

Community Development Support Association, Inc.

Notes to Financial Statements

June 30, 2025

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.

In light of the current political climate, there is uncertainty surrounding the availability and continuity of federal funding. This uncertainty arises from potential changes in government policies, budget allocations, and legislative actions that may impact the funding streams for various programs and initiatives. Given the evolving nature of the political environment, it is challenging to predict the extent and timing of any changes to federal funding, if any. Management is continuing to monitor these developments and evaluating their potential impacts.

NOTE 15: SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 5, 2026, 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, 2025

	CSBG A14	CSBG 2023 A24	SAF-CAA B34	BOK FINANCIAL 21-22 C35	Rx Oklahoma- ODOC C78	EA- Case Management C94	Emergency Assistance- Private C95
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ 137,187	\$ 679	\$ -	\$ -	\$ -	\$ -	\$ -
State awards	-	-	7,006	-	103,482	-	-
Service reimbursement	-	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	340	4,431
Interest income	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	137,190	679	7,006	-	103,482	340	4,431
EXPENSES							
Administration:							
Salaries and wages	35,467	-	-	-	10,390	-	-
Fringe benefits	10,161	-	-	-	2,691	-	-
Consultants/audit	3,000	-	-	-	-	-	-
Travel	370	-	-	-	-	-	-
Space cost	4,440	-	-	-	517	-	-
General operating	7,370	-	-	-	5	-	-
Liability insurance	1,231	-	-	-	-	-	-
Total Administration	62,039	-	-	-	13,603	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2025

	CSBG A14	CSBG 2023 A24	SAF-CAA B34	BOK FINANCIAL 21-22 C35	Rx Oklahoma- ODOC C78	EA- Case Management C94	Emergency Assistance- Private C95
Program Services:							
Salaries and wages	38,095	-	5,516	-	57,054	-	24
Fringe benefits	11,415	282	1,490	-	15,421	-	3
Contract labor	90	-	-	-	-	-	-
Consultants/audit	5,677	-	-	-	600	-	-
Travel	-	-	-	-	-	-	-
Space cost	2,158	-	-	-	8,982	-	-
General operating	17,018	-	-	-	5,474	-	19
Liability insurance	649	397	-	-	387	-	-
Equipment	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	49	-	-	-	1,961	-	-
Contractor expense	-	-	-	-	-	-	150
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, 2025

	CSBG A14	CSBG 2023 A24	SAF-CAA B34	BOK FINANCIAL 21-22 C35	Rx Oklahoma- ODOC C78	EA- Case Management C94	Emergency Assistance- Private C95
Program Services Continued:							
Materials	-	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-	2,383
In-kind expense	-	-	-	-	-	-	-
Total Program Services	<u>75,151</u>	<u>679</u>	<u>7,006</u>	<u>-</u>	<u>89,879</u>	<u>-</u>	<u>2,579</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	<u>137,190</u>	<u>679</u>	<u>7,006</u>	<u>-</u>	<u>103,482</u>	<u>-</u>	<u>2,579</u>
CHANGE IN NET ASSETS	-	-	-	-	-	340	1,852
NET ASSETS, BEGINNING OF YEAR	-	-	-	5,012	-	237	185,402
TRANSFERS IN (OUT)	-	-	-	(5,012)	-	(577)	(187,254)
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2025

	Emergency Assistance - Rx C96	EA- Non- Housing C97	HMIS - OK0042L6I00 2214 K20	HMIS Fees OK0042L6I002 214 K21	HMIS 21 - OK0042L6I00 2113 K24	HMIS Fees 21 - OK0042L6I00 2113 K25	ESG K40
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	\$ -	\$ 4,427	\$ -	\$ 39,801	\$ -	\$ -
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	16,859	-
Local revenue and support	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	1,706	-	-	-	-	-	7,266
Interest income	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	1,706	-	4,427	-	39,801	16,859	7,266
EXPENSES							
Administration:							
Salaries and wages	-	-	-	184	2,860	5,654	-
Fringe benefits	-	-	-	50	611	911	-
Consultants/audit	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	-	-	-	8	73	58	-
General operating	-	-	-	1	-	33	-
Liability insurance	-	-	-	-	-	-	-
Total Administration	-	-	-	243	3,544	6,656	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2025

	Emergency Assistance - Rx C96	EA- Non- Housing C97	HMIS - OK0042L6I00 2214 K20	HMIS Fees OK0042L6I002 214 K21	HMIS 21 - OK0042L6I00 2113 K24	HMIS Fees 21 - OK0042L6I00 K25	ESG K40
Program Services:							
Salaries and wages	-	-	3,744	-	24,565	7,211	1,968
Fringe benefits	-	-	479	-	7,669	2,082	82
Contract labor	-	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	1,480	-
Travel	-	-	34	-	1,799	-	-
Space cost	-	-	27	1	807	703	-
General operating	6	-	52	307	1,129	522	159
Liability insurance	-	-	91	47	95	176	-
Equipment	-	-	-	-	-	33	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	-	411	-	-	-	-	-
Contractor expense	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	193	-	-
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	1,854
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, 2025

	Emergency Assistance - Rx C96	EA- Non- Housing C97	HMIS - OK0042L6I00 2214 K20	HMIS Fees OK0042L6I002 214 K21	HMIS 21 - OK0042L6I00 2113 K24	HMIS Fees 21 - OK0042L6I00 K25	ESG K40
Program Services Continued:							
Materials	-	-	-	-	-	-	-
Emergency assistance	3,366	686	-	-	-	-	3,203
In-kind expense	-	-	-	-	-	-	-
Total Program Services	3,372	1,097	4,427	355	36,257	12,207	7,266
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	3,372	1,097	4,427	598	39,801	18,863	7,266
CHANGE IN NET ASSETS	(1,666)	(1,097)	-	(598)	-	(2,004)	-
NET ASSETS, BEGINNING OF YEAR	14,100	9,270	-	-	-	11,550	-
TRANSFERS IN (OUT)	(12,434)	(8,173)	-	598	-	(9,546)	-
NET ASSETS, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets
Year ended June 30, 2025

	ESG Match K45	CDBG B-22- MC-40-0006 L44	B-23-MC-40- 0006 L54	18490 CDBGCR 20 - MONROE APT PURCHASE L57	LAND BANK M03	HOME/CHDO Proceeds OHFA M07	HOME 22- 1703 M25
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	\$ 68,715	\$ 13,502	\$ 325,000	\$ -	\$ -	\$ 203,475
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-	-
Local revenue and support	-	-	-	-	8,474	-	-
Rental revenue	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	-	68,715	13,502	325,000	8,474	-	203,475
EXPENSES							
Administration:							
Salaries and wages	-	1,218	-	-	-	13,851	-
Fringe benefits	-	262	-	-	-	3,349	-
Consultants/audit	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	-	150	-	-	-	701	-
General operating	-	5	-	-	-	13	-
Liability insurance	-	-	-	-	-	-	-
Total Administration	-	1,635	-	-	-	17,914	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2025

	ESG Match K45	CDBG B-22- MC-40-0006 L44	B-23-MC-40- 0006 L54	18490 CDBGCR 20 - MONROE APT L57	LAND BANK M03	HOME/CHDO Proceeds OHFA M07	HOME 22- 1703 M25
Program Services:							
Salaries and wages	2,488	4,432	-	-	-	9,889	75,715
Fringe benefits	693	1,524	-	-	-	3,364	29,007
Contract labor	-	-	-	-	-	3,810	-
Consultants/audit	-	1,317	-	-	-	2,238	-
Travel	-	-	-	-	-	-	-
Space cost	-	813	-	-	-	3,823	-
General operating	218	363	-	-	-	3,975	2,504
Liability insurance	2,040	465	-	-	-	3,791	-
Equipment	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	-	-	-	-	-	-	-
Contractor expense	-	-	-	-	-	7,276	29,766
Housing acquisition	-	-	-	325,774	-	1,128	-
Property maintenance	-	-	-	-	-	4,445	-
Emergency repair	-	58,166	13,502	-	-	-	-
Program expense	-	-	-	-	-	(1,414)	-
Health and safety materials	-	-	-	-	-	1,004	684
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, 2025

	ESG Match K45	CDBG B-22- MC-40-0006 L44	B-23-MC-40- 0006 L54	18490 CDBGCR 20 - MONROE APT L57	LAND BANK M03	HOME/CHDO Proceeds OHFA M07	HOME 22- 1703 M25
Program Services Continued:							
Materials	-	-	-	-	-	6,223	65,799
Emergency assistance	17,999	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	<u>23,438</u>	<u>67,080</u>	<u>13,502</u>	<u>325,774</u>	<u>-</u>	<u>49,552</u>	<u>203,475</u>
Less: Costs capitalized as property and equipment and inventory	(9,916)	-	-	(325,774)	-	-	-
TOTAL EXPENSES	<u>13,522</u>	<u>68,715</u>	<u>13,502</u>	<u>-</u>	<u>-</u>	<u>67,466</u>	<u>203,475</u>
CHANGE IN NET ASSETS	(13,522)	-	-	325,000	8,474	(67,466)	-
NET ASSETS, BEGINNING OF YEAR	-	-	-	-	136,077	842,665	-
TRANSFERS IN (OUT)	23,438	-	-	774	(144,551)	(690,039)	-
NET ASSETS, END OF YEAR	<u>\$ 9,916</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 325,774</u>	<u>\$ -</u>	<u>\$ 85,160</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, 2025

	CHDO OP M35	HOME ARP M44	HOME Development Project Interest M60	COC 23 - OK0215L6I00 2300 M80	DHS 23 N23	DHS N24	BIL N45
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ 1,977	\$ 8,931	\$ -	\$ 25,703	\$ 12,913	\$ 125,456	\$ 454,758
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-	-
Local revenue and support	-	-	3,381	-	-	-	-
Rental revenue	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	1,977	8,931	3,381	25,703	12,913	125,456	454,758
EXPENSES							
Administration:							
Salaries and wages	912	2,357	-	2,582	1,367	7,080	23,149
Fringe benefits	241	505	-	597	493	1,823	5,514
Consultants/audit	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	43	-	-	-	802	568	2,548
General operating	-	8	-	-	16	-	25
Liability insurance	-	-	-	-	-	-	-
Total Administration	1,196	2,870	-	3,179	2,678	9,471	31,236

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2025

	CHDO OP M35	HOME ARP M44	HOME Development Project M60	COC 23 - OK0215L6I00 2300 M80	DHS 23 N23	DHS N24	BIL N45
Program Services:							
Salaries and wages	-	4,584	-	10,568	6,072	39,602	198,620
Fringe benefits	-	1,278	-	3,390	1,929	13,363	71,512
Contract labor	-	-	-	-	-	-	-
Consultants/audit	-	-	-	714	-	1,250	-
Travel	-	-	-	865	360	3,327	5,565
Space cost	237	-	-	1,811	524	1,713	5,445
General operating	500	199	-	5,176	530	6,367	37,303
Liability insurance	44	-	-	-	301	-	4,381
Equipment	-	-	-	-	-	-	5,436
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	-	-	-	-	245	-	224
Contractor expense	-	-	-	-	-	14,664	18,775
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-	-
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	10,554	6,539
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, 2025

	CHDO OP M35	HOME ARP M44	HOME Development Project M60	COC 23 - OK0215L6100 2300 M80	DHS 23 N23	DHS N24	BIL N45
Program Services Continued:							
Materials	-	-	-	-	274	25,145	69,722
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	<u>781</u>	<u>6,061</u>	<u>-</u>	<u>22,524</u>	<u>10,235</u>	<u>115,985</u>	<u>423,522</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	<u>1,977</u>	<u>8,931</u>	<u>-</u>	<u>25,703</u>	<u>12,913</u>	<u>125,456</u>	<u>454,758</u>
CHANGE IN NET ASSETS	-	-	3,381	-	-	-	-
NET ASSETS, BEGINNING OF YEAR	-	-	296,574	-	-	-	-
TRANSFERS IN (OUT)	-	-	(277,772)	-	-	-	-
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,183</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, 2025

	DOE N48	Early Childhood Center P10	PDG - OPSR EC CENTER P11	Diaper Bank - OKACAA P23	Early Childhood Development P24	Diaper Bank P25	ODOC DISC. - 19326 CSBG 23 P28
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ 428,555	\$ -	\$ 258,519	\$ 14,886	\$ -	\$ -	\$ 9,749
State awards	-	-	-	-	-	-	-
Service reimbursement	-	157,620	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	-	-	-	-	1,238	1,238	-
Interest income	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	428,555	157,620	258,519	14,886	1,238	1,238	9,749
EXPENSES							
Administration:							
Salaries and wages	26,029	5,571	2,761	271	8,491	4,565	310
Fringe benefits	6,344	1,279	630	54	2,385	1,329	102
Consultants/audit	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	963	-	-	-	239	122	-
General operating	53	27	6	-	5	4	-
Liability insurance	-	-	-	-	-	-	-
Total Administration	33,389	6,877	3,397	325	11,120	6,020	412

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2025

	DOE N48	Early Childhood Center P10	PDG - OPSR EC CENTER P11	Diaper Bank - OKACAA P23	Early Childhood Development P24	Diaper Bank P25	ODOC DISC. - 19326 CSBG 23 P28
Program Services:							
Salaries and wages	115,955	6,347	24,422	11,177	7,273	3,805	6,134
Fringe benefits	41,780	1,889	10,367	1,767	1,399	775	1,904
Contract labor	-	-	-	-	-	-	-
Consultants/audit	5,040	-	-	-	581	1,245	-
Travel	1,044	-	-	-	16	-	-
Space cost	3,277	-	35,763	-	9,668	90	31
General operating	22,001	2,225	2,038	24	2,911	491	1,482
Liability insurance	4,231	9,798	-	-	525	82	23
Equipment	8	152,679	178,459	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	36,259	-	-	-	-	-	-
Resource materials	-	10,418	4,073	-	(166)	5,191	595
Contractor expense	9,797	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	9,512	-	-	-	-	-
Emergency repair	-	-	-	-	-	-	-
Program expense	61,448	-	-	-	-	-	-
Health and safety materials	15,195	-	-	-	-	-	-
Client assistance	-	421	-	-	-	-	-
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, 2025

	DOE N48	Early Childhood Center P10	PDG - OPSR EC CENTER P11	Diaper Bank - OKACAA P23	Early Childhood Development P24	Diaper Bank P25	ODOC DISC. - 19326 CSBG 23 P28
Program Services Continued:							
Materials	79,131	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	<u>395,166</u>	<u>193,289</u>	<u>255,122</u>	<u>12,968</u>	<u>22,207</u>	<u>11,679</u>	<u>10,169</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	<u>428,555</u>	<u>200,166</u>	<u>258,519</u>	<u>13,293</u>	<u>33,327</u>	<u>17,699</u>	<u>10,581</u>
CHANGE IN NET ASSETS	-	(42,546)	-	1,593	(32,089)	(16,461)	(832)
NET ASSETS, BEGINNING OF YEAR	-	-	-	-	120,440	-	-
TRANSFERS IN (OUT)	-	42,546	-	(1,593)	(88,351)	16,461	832
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2025

	Northwest Osteopathic Foundation (NWOFF) P30	Oklahoma Partnership School P31	Potts Family Foundation Grant - VIP P32	Child Care Finders Fundraiser R15	Child Care Resource & Referral R24	Bonus - CCF R25	Child Care Business Consultant R27
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	\$ -	\$ -	\$ -	\$ 186,560	\$ -	\$ 165,553
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>186,560</u>	<u>-</u>	<u>165,553</u>
EXPENSES							
Administration:							
Salaries and wages	-	-	-	-	12,486	349	10,360
Fringe benefits	-	-	-	-	3,047	-	2,523
Consultants/audit	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	-	-	-	-	423	-	209
General operating	-	-	-	-	20	-	17
Liability insurance	-	-	-	-	-	-	-
Total Administration	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,976</u>	<u>349</u>	<u>13,109</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, 2025

	Northwest Osteopathic Foundation P30	Oklahoma Partnership School P31	Potts Family Foundation Grant - VIP P32	Child Care Finders Fundraiser R15	Child Care Resource & Referral R24	Bonus - CCF R25	Child Care Business Consultant R27
Program Services:							
Salaries and wages	-	-	-	-	104,700	636	60,447
Fringe benefits	-	-	-	-	35,808	73	17,787
Contract labor	-	-	-	-	-	-	2,416
Consultants/audit	-	-	-	-	1,711	627	1,453
Travel	-	-	-	-	4,648	-	5,392
Space cost	-	-	-	-	5,747	-	3,455
General operating	-	-	-	261	13,212	346	8,921
Liability insurance	-	-	-	114	944	-	998
Equipment	-	-	-	22	605	-	2,736
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	73	-	-	-	3,206	-	48,839
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, 2025

	Northwest Osteopathic Foundation P30	Oklahoma Partnership School P31	Potts Family Foundation Grant - VIP P32	Child Care Finders Fundraiser R15	Child Care Resource & Referral R24	Bonus - CCF R25	Child Care Business Consultant R27
Program Services Continued:							
Materials	-	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	<u>73</u>	<u>-</u>	<u>-</u>	<u>397</u>	<u>170,581</u>	<u>1,682</u>	<u>152,444</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	<u>73</u>	<u>-</u>	<u>-</u>	<u>397</u>	<u>186,557</u>	<u>2,031</u>	<u>165,553</u>
CHANGE IN NET ASSETS	(73)	-	-	(397)	3	(2,031)	-
NET ASSETS, BEGINNING OF YEAR	3,070	7,563	7,164	24,115	-	37,295	-
TRANSFERS IN (OUT)	<u>(2,997)</u>	<u>(7,563)</u>	<u>(7,164)</u>	<u>(23,718)</u>	<u>(3)</u>	<u>(35,264)</u>	<u>-</u>
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2025

	CCR&R Infant & Toddler R28	STAFFED FAMILY CHILD CARE NETWORK R29	PDG GRANT R30	Neighborhood Action R99	YB USA- Financial Capability Project W31	YouthBuild 7 W32	YouthBuild Match W33
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ 111,471	\$ -	\$ 62,767	\$ -	\$ -	\$ 705,702	\$ -
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	56,626
Contribution revenue	-	-	-	-	-	-	5,500
Interest income	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	111,471	-	62,767	-	-	705,702	62,126
EXPENSES							
Administration:							
Salaries and wages	9,427	93	6,264	-	-	40,961	-
Fringe benefits	2,327	21	1,337	-	-	9,937	-
Consultants/audit	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	209	-	-	-	-	1,076	-
General operating	14	-	5	-	-	66	-
Liability insurance	-	-	-	-	-	-	-
Total Administration	11,977	114	7,606	-	-	52,040	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2025

	CCR&R Infant & Toddler R28	STAFFED FAMILY CHILD CARE R29	PDG GRANT R30	Neighborhood Action R99	YB USA- Financial Capability W31	YouthBuild 7 W32	YouthBuild Match W33
Program Services:							
Salaries and wages	61,233	-	34,841	-	-	225,784	-
Fringe benefits	17,965	-	10,762	-	-	84,599	-
Contract labor	-	-	-	-	-	-	-
Consultants/audit	1,415	-	2	-	-	4,187	56
Travel	-	-	1,209	-	-	5,450	-
Space cost	3,422	-	75	-	-	14,827	-
General operating	11,817	-	3,107	-	-	37,570	36
Liability insurance	634	40	170	-	-	12,909	1,140
Equipment	627	-	4,228	-	-	68,333	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	2,381	-	3,290	-	-	24,357	405
Contractor expense	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-	2,636
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	500
Health and safety materials	-	-	-	-	-	-	-
Client assistance	-	-	-	-	-	163,524	-
Support services	-	-	-	-	-	11,740	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2025

	CCR&R Infant & Toddler R28	STAFFED FAMILY CHILD CARE R29	PDG GRANT R30	Neighborhood Action R99	YB USA- Financial Capability W31	YouthBuild 7 W32	YouthBuild Match W33
Program Services Continued:							
Materials	-	-	-	-	-	-	6,635
Emergency assistance	-	-	-	-	-	382	-
In-kind expense	-	-	-	-	-	-	56,626
Total Program Services	<u>99,494</u>	<u>40</u>	<u>57,684</u>	<u>-</u>	<u>-</u>	<u>653,662</u>	<u>68,034</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	<u>111,471</u>	<u>154</u>	<u>65,290</u>	<u>-</u>	<u>-</u>	<u>705,702</u>	<u>68,034</u>
CHANGE IN NET ASSETS	-	(154)	(2,523)	-	-	-	(5,908)
NET ASSETS, BEGINNING OF YEAR	-	3,962	-	1,329	2,262	-	103,060
TRANSFERS IN (OUT)	-	(3,808)	2,523	(1,329)	(2,262)	-	(12,807)
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>84,345</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, 2025

	YouthBuild 6 2021-2024 W34	YB AmeriCorps Match W37	AMC W38	YB Americorps 21-22 W39	YouthBuild- Unallowable Exp W40	YB MYPATH W41	METRO Y95
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ 1,954	\$ -	\$ 46,573	\$ 14,519	\$ -	\$ -	\$ -
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-	14,195
Rental revenue	-	-	-	-	-	-	-
In-kind revenue	-	20,805	-	-	-	-	-
Contribution revenue	-	-	-	-	1,715	2,000	-
Interest income	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	<u>1,954</u>	<u>20,805</u>	<u>46,573</u>	<u>14,519</u>	<u>1,715</u>	<u>2,000</u>	<u>14,195</u>
EXPENSES							
Administration:							
Salaries and wages	618	-	1,347	-	-	-	9,058
Fringe benefits	139	-	281	-	-	-	1,985
Consultants/audit	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	-	-	673	154	-	-	-
General operating	-	-	26	-	-	-	28
Liability insurance	-	-	-	-	-	-	-
Total Administration	<u>757</u>	<u>-</u>	<u>2,327</u>	<u>154</u>	<u>-</u>	<u>-</u>	<u>11,071</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, 2025

	YouthBuild 6 2021-2024 W34	YB AmeriCorps Match W37	AMC W38	YB Americorps 21-22 W39	YouthBuild- Unallowable Exp W40	YB MYPATH W41	METRO Y95
Program Services:							
Salaries and wages	2,468	-	14,021	4,644	-	-	4,802
Fringe benefits	1,053	-	4,890	1,696	-	-	956
Contract labor	-	-	-	-	-	-	-
Consultants/audit	-	-	1,003	-	29	42	408
Travel	-	-	-	408	-	120	-
Space cost	-	-	1,143	235	-	-	-
General operating	139	-	1,059	220	101	302	31
Liability insurance	-	-	247	49	-	-	88
Equipment	-	-	5,869	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	-	-	16,014	6,612	3,939	1,366	-
Contractor expense	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	-	-	-
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-	-
Client assistance	532	-	-	-	8	480	-
Support services	225	-	-	-	122	-	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2025

	YouthBuild 6 2021-2024 W34	YB AmeriCorps Match W37	AMC W38	YB Americorps 21-22 W39	YouthBuild- Unallowable Exp W40	YB MYPATH W41	METRO Y95
Program Services Continued:							
Materials	-	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	20,805	-	-	-	-	-
Total Program Services	<u>4,417</u>	<u>20,805</u>	<u>44,246</u>	<u>13,864</u>	<u>4,199</u>	<u>2,310</u>	<u>6,285</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	<u>5,174</u>	<u>20,805</u>	<u>46,573</u>	<u>14,018</u>	<u>4,199</u>	<u>2,310</u>	<u>17,356</u>
CHANGE IN NET ASSETS	(3,220)	-	-	501	(2,484)	(310)	(3,161)
NET ASSETS, BEGINNING OF YEAR	-	7,317	-	-	350	4,659	-
TRANSFERS IN (OUT)	<u>3,220</u>	<u>(7,317)</u>	<u>-</u>	<u>(501)</u>	<u>2,134</u>	<u>(4,349)</u>	<u>3,161</u>
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2025

	Be FIT Kids Y98	NPC Operating F24	OESC Leased Space F33	NW Osteopathic Foundation F35	National Guard F37	Central OK Workforce F38	AHP Loan Principle & Interest L15
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-	-
Rental revenue	-	-	23,340	7,620	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	2,222	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
Other	-	-	237,558	1,576	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	<u>2,222</u>	<u>-</u>	<u>260,898</u>	<u>9,196</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENSES							
Administration:							
Salaries and wages	-	13,791	-	-	-	-	-
Fringe benefits	-	4,089	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	-	54	-	-	-	-	-
General operating	-	11	-	-	-	-	-
Liability insurance	-	-	-	-	-	-	-
Total Administration	<u>-</u>	<u>17,945</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, 2025

	Be FIT Kids Y98	NPC Operating F24	OESC Leased Space F33	NW Osteopathic Foundation F35	National Guard F37	Central OK Workforce F38	AHP Loan Principle & Interest L15
Program Services:							
Salaries and wages	64	18,634	-	-	-	-	-
Fringe benefits	12	4,669	-	-	-	-	-
Contract labor	-	595	-	-	-	-	-
Consultants/audit	15	1,564	136	109	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	-	27	19,294	3,120	-	-	-
General operating	23	1,606	329	319	141	44	-
Liability insurance	-	-	-	-	-	-	-
Equipment	-	3,790	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	2,102	122	-	-	-	-	-
Contractor expense	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	24,774	-	-	-	-	-
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-	-
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, 2025

	Be FIT Kids Y98	NPC Operating F24	OESC Leased Space F33	NW Osteopathic Foundation F35	National Guard F37	Central OK Workforce F38	AHP Loan Principle & Interest L15
Program Services Continued:							
Materials	-	556	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	<u>2,216</u>	<u>56,337</u>	<u>19,759</u>	<u>3,548</u>	<u>141</u>	<u>44</u>	<u>-</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	<u>2,216</u>	<u>74,282</u>	<u>19,759</u>	<u>3,548</u>	<u>141</u>	<u>44</u>	<u>-</u>
CHANGE IN NET ASSETS	6	(74,282)	241,139	5,648	(141)	(44)	-
NET ASSETS, BEGINNING OF YEAR	13,682	-	-	-	-	-	101,014
TRANSFERS IN (OUT)	<u>(13,688)</u>	<u>74,282</u>	<u>(13,352)</u>	<u>(5,648)</u>	<u>141</u>	<u>44</u>	<u>(101,014)</u>
NET ASSETS, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 227,787</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, 2025

	Rental Houses Maintenance Reserve L85	EastHill Apts Maintenance Reserve L86	Springside Apts Maintenance L88	CDSA Rental Houses L95	East Hill Apartments L96	Springside Apts L98	United Way Z18
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	-	-	-	-	-
Local revenue and support	-	-	-	-	-	-	81,000
Rental revenue	-	-	-	208,399	27,185	48,844	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES, GAINS, AND SUPPORT	-	-	-	208,399	27,185	48,844	81,000
EXPENSES							
Administration:							
Salaries and wages	-	-	-	3,745	2,567	2,567	-
Fringe benefits	-	-	-	738	507	507	-
Consultants/audit	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	-	-	-	-	-	-	-
General operating	-	-	-	7	4	4	-
Liability insurance	-	-	-	-	-	-	251
Total Administration	-	-	-	4,490	3,078	3,078	251

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2025

	Rental Houses Maintenance Reserve L85	EastHill Apts Maintenance Reserve L86	Springside Apts Maintenance L88	CDSA Rental Houses L95	East Hill Apartments L96	Springside Apts L98	United Way Z18
Program Services:							
Salaries and wages	-	-	-	45,938	5,638	7,684	357
Fringe benefits	-	-	-	13,373	1,926	2,391	132
Contract labor	-	-	-	-	-	-	-
Consultants/audit	-	-	-	4,432	1,165	2,019	29
Travel	-	-	-	-	-	-	387
Space cost	-	-	-	872	277	277	-
General operating	601	-	-	296,868	37,443	34,010	945
Liability insurance	-	-	-	41,255	10,760	3,953	196
Equipment	-	-	-	2,297	-	-	-
Miscellaneous	-	-	-	-	-	-	156
Depreciation	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-
Resource materials	-	-	-	326	-	-	-
Contractor expense	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	-	295	-	-	-
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-
Health and safety materials	-	-	-	728	-	-	-
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, 2025

	Rental Houses Maintenance Reserve L85	EastHill Apts Maintenance Reserve L86	Springside Apts Maintenance L88	CDSA Rental Houses L95	East Hill Apartments L96	Springside Apts L98	United Way Z18
Program Services Continued:							
Materials	-	-	-	2,739	1,734	87	-
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	<u>601</u>	<u>-</u>	<u>-</u>	<u>409,123</u>	<u>58,943</u>	<u>50,421</u>	<u>2,202</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	(213,940)	(21,546)	-	-
TOTAL EXPENSES	<u>601</u>	<u>-</u>	<u>-</u>	<u>199,673</u>	<u>40,475</u>	<u>53,499</u>	<u>2,453</u>
CHANGE IN NET ASSETS	(601)	-	-	8,726	(13,290)	(4,655)	78,547
NET ASSETS, BEGINNING OF YEAR	464,522	158,580	178,317	-	-	-	-
TRANSFERS IN (OUT)	<u>601</u>	<u>-</u>	<u>-</u>	<u>11,772</u>	<u>13,607</u>	<u>4,655</u>	<u>(78,547)</u>
NET ASSETS, END OF YEAR	<u>\$ 464,522</u>	<u>\$ 158,580</u>	<u>\$ 178,317</u>	<u>\$ 20,498</u>	<u>\$ 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, 2025

	Community Initiatives Fund Z25	Building Reserve - Maintenance Z35	Interest Revenue Z55	Automat Convenience Store Z75	Equipment Reserve Z80	CDSA Operating Z94	Gain/Loss on Investments Z95
REVENUES, GAINS AND SUPPORT							
Federal awards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State awards	-	-	-	-	-	-	-
Service reimbursement	-	-	249	-	-	-	-
Local revenue and support	-	58,796	-	-	-	-	-
Rental revenue	-	-	-	-	-	-	-
In-kind revenue	-	-	-	-	-	-	-
Contribution revenue	-	-	-	-	-	675	-
Interest income	-	-	95,428	-	-	-	-
Other	-	-	-	264	-	-	6,445
TOTAL REVENUES, GAINS, AND SUPPORT	-	58,796	95,677	264	-	675	6,445
EXPENSES							
Administration:							
Salaries and wages	-	-	-	-	-	19,408	-
Fringe benefits	-	-	-	-	-	5,743	-
Consultants/audit	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Space cost	-	-	-	-	-	342	-
General operating	-	-	-	-	-	16	-
Liability insurance	-	-	-	-	-	-	-
Total Administration	-	-	-	-	-	25,509	-

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2025

	Community Initiatives Fund <u>Z25</u>	Building Reserve - Maintenance <u>Z35</u>	Interest Revenue <u>Z55</u>	Automat Convenience Store <u>Z75</u>	Equipment Reserve <u>Z80</u>	CDSA Operating <u>Z94</u>	Gain/Loss on Investments <u>Z95</u>
Program Services:							
Salaries and wages	-	-	-	-	157	8,429	-
Fringe benefits	-	-	-	-	34	2,915	-
Contract labor	-	-	-	-	-	-	-
Consultants/audit	-	-	-	-	-	-	-
Travel	-	-	-	-	-	(1)	-
Space cost	-	-	-	-	-	815	-
General operating	-	-	-	-	(628)	7,800	-
Liability insurance	-	-	-	-	-	408	-
Equipment	-	-	-	-	-	1,690	-
Miscellaneous	-	-	-	-	-	560	-
Depreciation	-	-	-	-	-	-	-
Special projects	1,054	-	-	-	-	3,755	-
Resource materials	-	-	-	-	-	1,148	-
Contractor expense	-	-	-	-	-	-	-
Housing acquisition	-	-	-	-	-	-	-
Property maintenance	-	-	-	-	4,773	470	-
Emergency repair	-	-	-	-	-	-	-
Program expense	-	-	-	-	-	-	-
Health and safety materials	-	-	-	-	-	-	-
Client assistance	-	-	-	-	-	1,768	-
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, 2025

	Community Initiatives Fund Z25	Building Reserve - Maintenance Z35	Interest Revenue Z55	Automat Convenience Store Z75	Equipment Reserve Z80	CDSA Operating Z94	Gain/Loss on Investments Z95
Program Services Continued:							
Materials	-	-	-	-	-	-	-
Emergency assistance	-	-	-	-	-	-	-
In-kind expense	-	-	-	-	-	-	-
Total Program Services	<u>1,054</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,336</u>	<u>29,757</u>	<u>-</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	-	-	-
TOTAL EXPENSES	<u>1,054</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,336</u>	<u>55,266</u>	<u>-</u>
CHANGE IN NET ASSETS	(1,054)	58,796	95,677	264	(4,336)	(54,591)	6,445
NET ASSETS, BEGINNING OF YEAR	216,000	-	-	-	85,862	-	11,210
TRANSFERS IN (OUT)	<u>1,054</u>	<u>(58,796)</u>	<u>(95,677)</u>	<u>(264)</u>	<u>4,336</u>	<u>41,476</u>	<u>-</u>
NET ASSETS, END OF YEAR	<u>\$ 216,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,862</u>	<u>\$ (13,115)</u>	<u>\$ 17,655</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, 2025

	Unrestricted Z95	Fixed Assets Z95	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,429,332
State awards	-	-	-	-	1,172,387	-	-	1,282,875
Service reimbursement	-	-	-	-	-	-	-	174,728
Local revenue and support	-	-	-	-	-	-	-	165,846
Rental revenue	-	-	-	-	-	-	-	315,388
In-kind revenue	-	-	-	-	-	-	-	77,431
Contribution revenue	-	-	-	-	-	-	-	28,331
Interest income	-	-	-	-	-	-	-	95,428
Other	-	-	-	-	-	-	-	245,846
TOTAL REVENUES, GAINS, AND SUPPORT	-	-	-	-	1,172,387	-	-	5,815,205
EXPENSES								
Administration:								
Salaries and wages	-	-	-	-	62,409	-	-	350,519
Fringe benefits	-	-	-	-	15,254	-	-	87,766
Consultants/audit	-	-	-	-	-	-	-	3,000
Travel	-	-	-	-	-	-	-	370
Space cost	-	-	-	-	3,752	-	-	18,124
General operating	-	-	-	-	103	-	-	7,892
Liability insurance	-	-	-	-	-	-	-	1,482
Total Administration	-	-	-	-	81,518	-	-	469,153

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2025

	Unrestricted <u>Z95</u>	Fixed Assets <u>Z95</u>	CDSA Operating Reserve <u>Z99</u>	Transfers To Other Fund Balances- <u>ZZZ</u>	Work Ready Oklahoma <u>T32</u>	Forest Ridge Loan Fund <u>3148</u>	Building Reserve <u>3116</u>	<u>Total</u>
Program Services:								
Salaries and wages	(6,975)	-	-	-	250,134	-	-	1,508,896
Fringe benefits	-	-	-	-	74,218	-	-	500,123
Contract labor	-	-	-	-	-	-	-	6,911
Consultants/audit	-	-	-	-	562	-	-	41,106
Travel	-	-	-	-	7,151	-	-	37,774
Space cost	-	-	-	-	45,707	-	-	175,166
General operating	-	-	-	-	106,337	-	-	675,953
Liability insurance	-	-	-	-	8,372	-	-	109,800
Equipment	-	-	-	-	393,469	-	-	820,281
Miscellaneous	285	-	-	-	-	-	-	1,001
Depreciation	-	270,048	-	-	-	-	-	270,048
Special projects	-	-	-	-	-	-	-	41,068
Resource materials	166	-	-	-	108,405	-	-	245,752
Contractor expense	-	-	-	-	-	-	-	80,428
Housing acquisition	-	-	-	-	-	-	-	326,902
Property maintenance	-	-	-	-	96,514	-	-	143,612
Emergency repair	-	-	-	-	-	-	-	71,668
Program expense	-	-	-	-	-	-	-	62,388
Health and safety materials	-	-	-	-	-	-	-	34,704
Client assistance	-	-	-	-	-	-	-	166,733
Support services	-	-	-	-	-	-	-	12,087

See Independent Auditor's Report.

Community Development Support Association, Inc.

Combining Schedules of Revenue, Expenses, and Changes in Net Assets Year ended June 30, 2025

	Unrestricted Z95	Fixed Assets Z95	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	-	-	-	-	-	-	-	258,045
Emergency assistance	-	-	-	-	-	-	-	28,019
In-kind expense	-	-	-	-	-	-	-	77,431
Total Program Services	<u>(6,524)</u>	<u>270,048</u>	<u>-</u>	<u>-</u>	<u>1,090,869</u>	<u>-</u>	<u>-</u>	<u>5,695,896</u>
Less: Costs capitalized as property and equipment and inventory	-	-	-	-	(131,757)	-	-	(702,933)
TOTAL EXPENSES	<u>(6,524)</u>	<u>270,048</u>	<u>-</u>	<u>-</u>	<u>1,040,630</u>	<u>-</u>	<u>-</u>	<u>5,462,116</u>
CHANGE IN NET ASSETS	6,524	(270,048)	-	-	131,757	-	-	353,089
NET ASSETS, BEGINNING OF YEAR	429,828	4,920,936	1,500,000	-	-	117,990	725,000	10,746,414
TRANSFERS IN (OUT)	<u>(12,969)</u>	<u>-</u>	<u>-</u>	<u>1,666,684</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS, END OF YEAR	<u>\$ 423,383</u>	<u>\$ 4,650,888</u>	<u>\$ 1,500,000</u>	<u>\$ 1,666,684</u>	<u>\$ 131,757</u>	<u>\$ 117,990</u>	<u>\$ 725,000</u>	<u>\$ 11,099,503</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.
Schedule of Expenditures of Federal and State Awards
Year ended June 30, 2025

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	\$ 137,190
Community Services Block Grant	93.569	19637 CSBG 25	679
Community Services Block Grant	93.569	19326 CSBG 23	9,745
Weatherization	93.568	19625 DHS 25	12,913
Weatherization	93.568	19458 DHS 24	125,456
Oklahoma Partnership for School Readiness and Foundation, Inc.			
Preschool Development Grant - Birth - Five	93.434	90TP0094-01-00	258,519
Oklahoma Association of Community Action Agencies			
Diaper Distribution Demonstration and Research Pilot Grant	93.647	HHS-2023-ACF-OCS-EDA-0069	14,886
Oklahoma Child Care Resource and Referral Association			
Child Care Resource and Referral	93.575	N/A	186,560
Child Care Resource and Referral - Business Consultant	93.575	N/A	165,553
Child Care Resources and Referral - Infant and Toddler	93.575	N/A	111,471
Child Care Resource and Referral - Family Support Specialist	93.575	N/A	62,767
Total U. S. Department of Health and Human Services			<u>1,085,739</u>
<u>U.S. Department of Energy</u>			
Pass-through from:			
Oklahoma Department of Commerce			
BIL Weatherization	81.042	18973 BDOE 22	454,758
DOE Weatherization	81.042	N/A	428,555
Total U. S. Department of Energy			<u>883,313</u>
<u>U. S. Department of Housing and Urban Development</u>			
Direct Programs:			
Continuum of Care	14.267	OK0215L6I002300	25,703
Homeless Management Information Systems Technical Assistance	14.267	OK0042L6I002416	4,427
Homeless Management Information Systems Technical Assistance	14.267	OK0042L6I002315	39,802
			<u>69,932</u>
Pass-through from:			
Oklahoma Housing Finance Agency			
HOME Investment Partnership Program	14.239	1703 HOME 22	203,475
HOME Investment Partnership Program	14.239	1704 HOME 22	1,977
HOME Investment Partnership Program	14.239	24-HOMEARP-10007	8,931
			<u>214,383</u>
Pass-through from:			
City of Enid			
Community Development Block Grant	14.218	B-24-MC-40-0006	68,715
Community Development Block Grant	14.218	B-23-MC-40-0006	13,502
Community Development Block Grant	14.218	18490-CDBGCR 20	325,000
			<u>407,217</u>
Total U. S. Department of Housing and Urban Development			<u>691,532</u>

See Independent Auditor's Report.

Community Development Support Association, Inc.
Schedule of Expenditures of Federal and State Awards
Year ended June 30, 2025

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	1,954
YouthBuild - VII	17.274	23A60YB000007-01-00	705,702
Total U. S. Department of Labor			707,656
<u>Corporation for National and Community Services</u>			
Pass-through from:			
YouthBuild USA, Inc.			
YouthBuild - V	94.006	22NDFMA0090099	14,519
YouthBuild - V	94.006	22NDFMA0090019	46,573
Total Corporation for National and Community Services			61,092
Total Expenditures of Federal Awards			\$ 3,429,332
STATE AWARDS			
<u>Oklahoma Department of Commerce</u>			
State-Appropriated Funds for Community Action Agencies	N/A	19501 SAF/CAA 25	\$ 7,006
Total Oklahoma Department of Commerce			7,006
<u>Oklahoma Department of Health</u>			
Prescription Drug Program	N/A	N/A	103,482
Total Oklahoma Department of Health			103,482
<u>Oklahoma Department of Human Services</u>			
Work Ready Oklahoma	N/A	N/A	1,172,387
Total Oklahoma Department of Human Services			1,172,387
Total Expenditures of State Awards			\$ 1,282,875
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			\$ 4,712,207

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, 2025

Contract Name	<u>YouthBuild VII W32</u>	<u>YouthBuild VI W34</u>	<u>YouthBuild VIII W36</u>	<u>YouthBuild AmeriCorps V W38</u>	<u>YouthBuild AmeriCorps V W39</u>
Contract End Date	September 30, 2026	October 31, 2024	May 31, 2028	August 14, 2025	August 14, 2024
Match Required	\$ 342,189	\$ 270,000	\$ 344,434	\$ 41,440	\$ 52,624
Match Met	\$ 309,595	\$ 270,000	\$ -	\$ 20,805	\$ 52,624

See Independent Auditor's Report.

Community Development Support Association, Inc.

Schedule of Home Banked Match

June 30, 2025

Total Banked Match at June 30, 2024	\$ 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, 2025	<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, 2025, 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 March 5, 2026.

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 or significant deficiencies may exist that were not 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 word "Landmark" is written in a cursive style, and "PLC" is written in a simpler, blocky font.

Fort Smith, Arkansas
March 5, 2026



**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, 2025. 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, 2025.

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 script, and "PLC" is written in a simpler, blocky font.

Fort Smith, Arkansas
March 5, 2026

Community Development Support Association, Inc.

Schedule of Findings and Questioned Costs Year ended June 30, 2025

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, 2025.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no audit findings for the year ended June 30, 2025.

Community Development Support Association, Inc.

Summary Schedule of Prior Year Audit Findings Year ended June 30, 2025

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