

Community Action Development Corporation
Frederick, Oklahoma

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

For the Year Ended September 30, 2020

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COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

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September 30, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Action Development Corporation

We have audited the accompanying financial statements of Community Action Development Corporation (a nonprofit organization), which comprise the statement of financial position as of September 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Community Action Development Corporation's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Community Action Development Corporation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action Development Corporation as of September 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the financial statements. In addition, the accompanying supplemental information, as listed in the preceding table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 5, 2021 on our consideration of Community Action Development Corporation's internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Community Action Development Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Development Corporation's internal control over financial reporting and compliance.

Saunders + Associates, PLLC

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

February 5, 2021

FINANCIAL STATEMENTS

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

STATEMENT OF FINANCIAL POSITION

September 30, 2020

ASSETS

Current Assets

| | | |
|--|----|------------------|
| Cash | \$ | 2,566,726 |
| Accounts Receivable - Grants & Contracts | | 1,024,846 |
| Inventory | | 3,471 |
| Total Current Assets | | <u>3,595,043</u> |

Noncurrent Assets

| | | |
|--------------------------|--|------------------|
| Fixed Assets | | 6,415,484 |
| Accumulated Depreciation | | (4,283,465) |
| Total Noncurrent Assets | | <u>2,132,019</u> |

Total Assets \$ 5,727,062

LIABILITIES AND NET ASSETS

Current Liabilities

| | | |
|-----------------------------------|----|----------------|
| Accounts Payable | \$ | 26,494 |
| Accrued Expenses | | 201,922 |
| Deferred Revenue | | 0 |
| Deposits | | 2,809 |
| Note Payable - Short Term Portion | | 659,415 |
| Total Current Liabilities | | <u>890,640</u> |

Noncurrent Liabilities

| | | |
|----------------------------------|--|------------------|
| Accrued Compensated Absences | | 172,243 |
| Note Payable - Long Term Portion | | 422,785 |
| Total Noncurrent Liabilities | | <u>595,028</u> |
| Total Liabilities | | <u>1,485,668</u> |

Net Assets

| | | |
|----------------------------|--|------------------|
| Without Donor Restrictions | | 3,646,947 |
| With Donor Restrictions | | 594,447 |
| Total Net Assets | | <u>4,241,394</u> |

Total Liabilities and Net Assets \$ 5,727,062

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

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2020

| | <u>Without Donor Restrictions</u> | <u>With Donor Restrictions</u> | <u>Total</u> |
|--|---|--|-------------------------|
| REVENUES | | | |
| Grant Revenue | \$ 0 | \$ 6,404,490 | \$ 6,404,490 |
| Rents, Fares, Contracts & Fees | 2,218,497 | 0 | 2,218,497 |
| Interest | 2,933 | 0 | 2,933 |
| Donations | 24,460 | 0 | 24,460 |
| Miscellaneous | 424,420 | 0 | 424,420 |
| Match | 0 | 183,303 | 183,303 |
| In-Kind | 0 | 515,497 | 515,497 |
| Net Assets Released from Restrictions- | | | |
| Satisfaction of Program Restrictions | 7,919,260 | (7,919,260) | 0 |
| Satisfaction of Equipment Acquisition Restrictions | 0 | 0 | 0 |
| Expiration of Time Restrictions | <u>508,946</u> | <u>(508,946)</u> | <u>0</u> |
| Total Revenues | <u>11,098,516</u> | <u>(1,324,916)</u> | <u>9,773,600</u> |
| EXPENSES | | | |
| Program Services: | | | |
| Head Start | 3,429,016 | 0 | 3,429,016 |
| Community Services | 301,086 | 0 | 301,086 |
| Housing and Weatherization | 231,366 | 0 | 231,366 |
| Senior Nutrition and Outreach | 2,035,368 | 0 | 2,035,368 |
| Transportation | <u>2,495,407</u> | <u>0</u> | <u>2,495,407</u> |
| Total Program Services | 8,492,243 | 0 | 8,492,243 |
| Supporting Services: | | | |
| General and Administrative | <u>1,195,629</u> | <u>0</u> | <u>1,195,629</u> |
| Total Expenses | <u>9,687,872</u> | <u>0</u> | <u>9,687,872</u> |
| Changes in Net Assets | 1,410,644 | (1,324,916) | 85,728 |
| Net Assets, September 30, 2019 | 2,739,494 | 1,919,363 | 4,658,857 |
| Prior Period Adjustment | 0 | 0 | 0 |
| Net Acquisition (Disposition) of Fixed Assets | 46,651 | 0 | 46,651 |
| Depreciation | (549,842) | 0 | (549,842) |
| Gain (Loss) on Disposition of Fixed Assets | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Assets, September 30, 2020 | <u>\$ 3,646,947</u> | <u>\$ 594,447</u> | <u>\$ 4,241,394</u> |

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

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended September 30, 2020

| EXPENSES | Program Services | | | |
|-------------------------------------|---------------------|-----------------------|----------------------------------|-----------------------------------|
| | Head Start | Community Services | Housing and Weatherization | Senior Nutrition & Outreach |
| Salaries & Wages | \$ 1,633,800 | \$ 99,933 | \$ 53,189 | \$ 518,534 |
| Fringe Benefits | 486,626 | 30,484 | 16,801 | 113,773 |
| Rent | 4,201 | 0 | 0 | 17,350 |
| Telephone & Utilities | 67,046 | 9,048 | 19,530 | 17,642 |
| Repairs & Maintenance | 154,347 | 0 | 50,701 | 22,472 |
| Vehicle Expenses | 0 | 0 | 2,810 | 8,006 |
| Equipment | 0 | 0 | 0 | 17,081 |
| Travel | 10,091 | 53,327 | 2,427 | 51,246 |
| Supplies & Materials | 85,673 | 42 | 22,853 | 31,255 |
| Subscriptions & Dues | 0 | 1,100 | 0 | 3,055 |
| Insurance | 37,485 | 0 | 20,691 | 14,389 |
| Contractual & Professional Services | 200 | 2,791 | 14,252 | 39,044 |
| Training | 20,677 | 0 | 0 | 2,052 |
| Food | 168,474 | 5,952 | 0 | 1,121,540 |
| Other | 61,596 | 98,409 | 28,112 | 57,929 |
| Match Expenses | 183,303 | 0 | 0 | 0 |
| In-Kind Expenses | 515,497 | 0 | 0 | 0 |
| TOTAL EXPENSES | \$ 3,429,016 | \$ 301,086 | \$ 231,366 | \$ 2,035,368 |

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

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended September 30, 2020

| | <u>Program Services</u> | | <u>Supporting Services</u> | |
|-------------------------------------|-------------------------|-------------------------------|-----------------------------------|---------------------|
| | <u>Transportation</u> | <u>Total Program Services</u> | <u>General and Administrative</u> | <u>Total</u> |
| EXPENSES | | | | |
| Salaries & Wages | \$ 1,411,221 | \$ 3,716,677 | \$ 736,923 | \$ 4,453,600 |
| Fringe Benefits | 359,731 | 1,007,415 | 208,724 | 1,216,139 |
| Rent | 900 | 22,451 | 16,125 | 38,576 |
| Telephone & Utilities | 40,748 | 154,014 | 87,411 | 241,425 |
| Repairs & Maintenance | 120,553 | 348,073 | 2,286 | 350,359 |
| Vehicle Expenses | 232,796 | 243,612 | 0 | 243,612 |
| Equipment | 35,898 | 52,979 | 442 | 53,421 |
| Travel | 1,691 | 118,782 | 12,346 | 131,128 |
| Supplies & Materials | 62,663 | 202,486 | 7,522 | 210,008 |
| Subscriptions & Dues | 869 | 5,024 | 24,147 | 29,171 |
| Insurance | 194,338 | 266,903 | 11,610 | 278,513 |
| Contractual & Professional Services | 0 | 56,287 | 26,625 | 82,912 |
| Training | 0 | 22,729 | 27,128 | 49,857 |
| Food | 0 | 1,295,966 | 0 | 1,295,966 |
| Other | 33,999 | 280,045 | 34,340 | 314,385 |
| Match Expenses | 0 | 183,303 | 0 | 183,303 |
| In-Kind Expenses | 0 | 515,497 | 0 | 515,497 |
| | <u>0</u> | <u>515,497</u> | <u>0</u> | <u>515,497</u> |
| TOTAL EXPENSES | <u>\$ 2,495,407</u> | <u>\$ 8,492,243</u> | <u>\$ 1,195,629</u> | <u>\$ 9,687,872</u> |

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

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

STATEMENT OF CASH FLOWS

For the Year Ended September 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES

| | |
|--|-----------------|
| Change in Net Assets | \$ 85,728 |
| Adjustments to Reconcile Increase (Decrease) in Net Assets to Net Cash Provided (Used) by Operating Activities: | |
| Acquisition (Disposition) of Fixed Assets | 46,651 |
| Prior Period Adjustment | 0 |
| (Increase) Decrease in Operating Assets: | |
| Accounts Receivable - Grants & Contracts | (188,547) |
| Inventories | 56 |
| Increase (Decrease) in Operating Liabilities: | |
| Accounts Payable and Accrued Expenses | 3,767 |
| Deposits | 130 |
| Deferred Revenue | 0 |
| Accrued Compensated Absences | 17,831 |
| Net Cash Provided (Used) by Operating Activities | <u>(34,384)</u> |

CASH FLOWS FROM INVESTING ACTIVITIES

| | |
|--|-----------------|
| Acquisition (Disposition) of Fixed Assets | <u>(46,651)</u> |
| Net Cash Provided (Used) by Investing Activities | <u>(46,651)</u> |

CASH FLOWS FROM FINANCING ACTIVITIES

| | |
|--|---------------------|
| Loan Proceeds | <u>1,082,200</u> |
| Net Cash Provided (Used) by Financing Activities | <u>1,082,200</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 1,001,165 |
| Cash and Cash Equivalents, Beginning | <u>1,565,561</u> |
| Cash and Cash Equivalents, Ending | <u>\$ 2,566,726</u> |

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

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2020

NOTE 1: ORGANIZATION AND NATURE OF ACTIVITIES

Established in 1968, the Agency became incorporated on May 14, 1968 under the name of Rural Enterprises Community Action Program, Inc. On April 5, 1999, the governing body of the Agency adopted a resolution to amend the corporate name to Community Action Development Corporation (CADC).

CADC's mission is to plan, execute or coordinate programs and projects which will tend to alleviate and eliminate poverty within the area of operation. CADC reaches out to the diverse residents of Beckham, Cotton, Jefferson, Kiowa, Roger Mills, Tillman, and Washita counties in Oklahoma with a wide range of programs and initiatives to help individuals and families achieve self-sufficiency and a better quality of life by helping people help themselves.

CADC operates a variety of program services which are primarily funded by federal and state grants and contracts, as well as other program revenues, as means to provide these services. The following is a description of the programs provided and administered by CADC:

Head Start - Administers federal and state grants for Head Start pre-school programs and Child and Adult Care Food Program at the Head Start centers.

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

Senior Nutrition and Outreach – Administers federal and state grants/contracts to provide meals to senior citizens in addition to providing other outreach services.

Housing & Weatherization – Administers federal and state grants/contracts for rehabilitation, weatherization, rentals, and other housing programs for low-income and handicapped individuals and families.

Transportation – Provides transit services for rural residents.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – CADC uses the accrual basis of accounting whereby revenues are recognized when earned and expenses are recognized when a liability is incurred, i.e. grant revenues are recognized when program requirements or restrictions are satisfied, or when related expenditures are incurred. A receivable represents that portion of grant and contract revenues which CADC has earned and/or requested, but not received. Expenses incurred but not paid at year end are represented by a liability on the statement of financial position. Grant funds received but not yet expended are recorded as deferred revenue, while other revenues are recognized when received or earned. Net assets represent the cumulative excess of revenues recognized over expenses incurred. Net assets with donor restrictions are subject to recall or re-obligation at the discretion of granting agencies or being carried over to subsequent program years.

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2020

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Financial Statement Presentation – CADC is required to report information regarding its financial position and activities according to two classes of net assets. Accordingly, net assets of the organization and changes therein are classified and reported as follows:

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

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

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

| | |
|---|---------------------|
| Purpose Restrictions Accomplished: | |
| Head Start Program Expenses | \$ 3,661,980 |
| Community Services Program Expenses | 375,895 |
| Housing and Weatherization Program Expenses | 127,253 |
| Senior Nutrition and Outreach Program Expenses | 914,993 |
| Transportation Program Expenses | 2,022,619 |
| General and Administrative Programs | 816,520 |
| Program Equipment Acquired and Placed in Service: | |
| Transportation Program | 0 |
| Time Restrictions Accomplished: | |
| Head Start Program Expenses | 39,761 |
| Housing and Weatherization Program | 3,251 |
| Senior Nutrition and Outreach Program | 1,108 |
| Transportation Program | <u>464,826</u> |
| Total Restrictions Released | <u>\$ 8,428,206</u> |

Recognition of Grantor Restrictions – Revenues that are restricted by a grantor/donor are reported as an increase in net assets with donor restrictions in the reporting period in which the revenues are received. When a restriction expires, generally when expenditures of the funds are made, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Use of Estimates – Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets, liabilities, and net assets, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Cash and Cash Equivalents – Cash and cash equivalents, for purposes of the statement of cash flows, include demand deposits and highly liquid investments with an initial maturity of three months or less.

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2020

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fixed Assets – CADC capitalizes property and equipment based on grantor requirements on a per program basis. Head Start/Early Head Start federal funding sources and the Oklahoma Transportation State Management Plan have a base threshold of \$5,000 and a useful life of one year or more. The State of Oklahoma for all state funded programs and the Oklahoma Department of Commerce for federal pass through funds defines a capital threshold of \$500 under the Community Action Agency Implementation Manual. If there are no governing regulations, then CADC follows the federal \$5,000 base limit a useful life of one year or more. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost, while donated property and equipment is recorded as a contribution at estimated fair market value. Assets purchased with grant funds with explicit restrictions regarding their use are recorded as temporarily restricted. These assets are reclassified to unrestricted as the value of the assets is depreciated or used. Property and equipment are depreciated using the straight-line method over estimated useful lives ranging from 5 to 39 years as follows:

| Type of Asset | Years |
|----------------------------|-------|
| Buildings and Improvements | 39 |
| Equipment and Furniture | 5-7 |
| Vehicles | 5 |

Inventories – Inventories consist of weatherization materials and supplies valued at cost which approximates current market value, and used on a first-in first-out basis.

In-Kind Revenue and Expenses – Certain grants require in-kind matching funds. CADC utilizes the fair market value of office space, furniture and equipment, donated professional services as in-kind expenses. In-kind matching funds are included in both revenues and expenses.

Federal and State Contracts (Grant Revenue) – CADC receives funding through federal and state contracts. Acceptance of these contracts requires compliance with contract conditions. Any costs disallowed by the grantor agency must be repaid with non-governmental funds.

Expense Allocation – The costs of providing various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Certain categories of expenses are attributable to more than one program or supporting function and are allocated on a reasonable basis that is consistently applied.

| Allocation Basis | Allocated Expenses |
|------------------------------------|--|
| Number of Employees per Program | Executive Director, Executive Secretary, Human Resources/Payroll Director |
| Number of Transactions per Program | Chief Financial Officer, Purchasing Officer, Bookkeeper, Other Accounting Staff, Utilities, Office Supplies, Other Administrative Costs |

The Community Services Block Grant bears the administrative share of all discretionary and funded small programs that do not carry any or little administrative funds of the Centralized Administration Cost Allocation Plan.

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2020

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Income Taxes and Uncertain Tax Positions – CADC qualifies as an organization exempt from income taxes under §501(c)(3) of the *Internal Revenue Code* and is subject to a tax on income from any unrelated business, as defined by §509(a)(1) of the Code. CADC currently has no unrelated business income. Accordingly, no provisions for income taxes have been recorded.

CADC has adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examinations by taxing authorities. CADC has analyzed tax positions taken for filing with the Internal Revenue Service and the Oklahoma Tax Commission, and believe income tax filing positions will be sustained upon examination and do not anticipate any adjustments that would result in a material adverse effect on CADC's financial condition, results of operations, or cash flows. Accordingly, CADC has not recorded any reserves or related accruals for interest or penalties for uncertain income tax positions at September 30, 2020. Additionally, CADC is subject to routine audits by taxing authorities for any of the previous three reporting periods. Currently, CADC has no open examinations with the Internal Revenue Service or the Oklahoma Tax Commission.

NOTE 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

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

| | |
|--|---------------------|
| Financial assets at year end | \$ 3,591,572 |
| Less those unavailable for general expenditures within one year, due to: | |
| Contractual or Donor Imposed Restrictions | <u> 0</u> |
| Financial assets available to meet cash needs for general expenditures within one year | <u>\$ 3,591,572</u> |

NOTE 4: COMPENSATED ABSENCES

Full-time employees earn annual leave at rates ranging from 8-14 hours per month, depending on years of service. Part-time employees working 20-34 hours per week earn annual leave based upon a percentage of hours worked. The maximum accrual for annual leave is 240 hours. Upon termination, an employee is paid balance of annual leave up to the maximum allowed. The liability for accrued compensated absences as of September 30, 2020 was \$172,243

Full-time employees earn sick leave at a rate of eight hours per month to a maximum accrual of 960 hours. Accrued sick leave is not paid upon termination.

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2020

NOTE 5: CASH, DEPOSITS AND COLLATERAL

CADC maintains cash in the form of demand deposit accounts at financial institutions insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Bank balances at year-end are categorized as follows to give an indication of the level of custodial credit risk assumed by the organization. Custodial credit risk is the risk that the entity would lose part or all of its deposits in a financial institution in the event of a failure of the financial institution.

| <u>Category</u> | <u>Unreconciled Bank Balance</u> |
|---|--------------------------------------|
| 1) Insured or collateralized with securities held by the organization or by its agent in the organization's name. | \$ 909,336 |
| 2) Collateralized with securities held by the pledging financial institution's trust department. | 1,936,583 |
| 3) Uncollateralized | <u>70,639</u> |
| Total | <u>\$ 2,916,558</u> |

NOTE 6: ACCOUNTS RECEIVABLE

As of September 30, 2020, outstanding request for reimbursement from grantor and pass-through agencies represents accounts receivable as follows:

| | |
|---------------------------------------|---------------------|
| Government Grants and Contracts | \$ 1,024,846 |
| Less: Allowance for Doubtful Accounts | <u>0</u> |
| Accounts Receivable, Net | <u>\$ 1,024,846</u> |

NOTE 7: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are as follows:

| | |
|---|-------------------|
| Head Start | \$ 120,463 |
| Community Services | 607 |
| Housing and Weatherization | 62,913 |
| Senior Nutrition and Outreach | 564 |
| Transportation | 1,226,420 |
| General and Administrative | <u>(816,520)</u> |
| Total Temporarily Restricted Net Assets | <u>\$ 594,447</u> |

Primary components of these restrictions related to capital assets purchased with funds derived from grant resources and use of Paycheck Protection Program loan proceeds.

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2020

NOTE 8: FIXED ASSETS

CADC's investment in fixed assets at September 30, 2020 was as follows:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Dispositions</u> | <u>Ending Balance</u> |
|---|------------------------------|---------------------|---------------------|---------------------------|
| <u>Fixed Assets:</u> | | | | |
| Buildings and Improvements | \$ 876,170 | \$ 0 | \$(5,486) | \$ 870,684 |
| Furniture and Equipment | 482,590 | 612 | (14,520) | 468,682 |
| Vehicles | 5,725,585 | 46,802 | (892,225) | 4,880,162 |
| Leasehold Improvements | 195,956 | 0 | 0 | 195,956 |
| Total | <u>7,274,815</u> | <u>47,414</u> | <u>(906,745)</u> | <u>6,415,484</u> |
| | | | | |
| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Dispositions</u> | <u>Ending Balance</u> |
| <u>Accumulated Depreciation:</u> | | | | |
| Buildings and Improvements | (293,158) | (20,792) | 0 | (313,950) |
| Furniture and Equipment | (327,322) | (40,255) | 14,520 | (353,057) |
| Vehicles | (3,988,141) | (483,770) | 891,462 | (3,580,449) |
| Leasehold Improvements | (30,984) | (5,025) | 0 | (36,009) |
| Total | <u>(4,639,605)</u> | <u>(549,842)</u> | <u>905,982</u> | <u>(4,283,465)</u> |
| Investment in Fixed Assets | <u>\$ 2,635,210</u> | <u>\$(502,428)</u> | <u>\$(763)</u> | <u>\$ 2,132,019</u> |

Depreciation expense for September 30, 2020 was allocated to the various program services as follows:

| | |
|----------------------------|-------------------|
| Head Start | \$ 39,761 |
| Community Services | 0 |
| Housing and Weatherization | 23,887 |
| Senior Nutrition | 1,527 |
| Transportation | <u>484,667</u> |
| Totals | <u>\$ 549,842</u> |

Grantor agencies require the cost of assets to be expensed in the year acquired, and do not recognize depreciation as a contract or grant expense. Additions, dispositions, and depreciation are therefore shown as other changes in net assets and not included in operating expenses for the current period.

Certain property and equipment have been acquired with grant funds received from federal and state agencies. Under the terms of the grant agreements, the granting agencies maintain a reversionary interest in the assets. Property and equipment may be restricted as to use or other limitations, such as dispositions of the property. Therefore, the book value of such capital assets is reported as net assets with donor restrictions.

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2020

NOTE 9: NOTE PAYABLE

On April 14, 2020 CADC was granted a loan of \$1,082,200 pursuant to the Paycheck Protection Program (“PPP”) under the Coronavirus Aid, Relief and Economic Security Act (“CARES Act”). The loan bears interest at 1% and calls for equal principal and interest payments every month beginning six months from date of note. The loan and accrued interest are forgivable provided the proceeds were used for eligible purposes, including payroll benefits, rent and utilities, and payroll levels were maintained. No interest has been accrued on the PPP loan as the amount is not material to the financial statements. Proceeds of \$816,520 were used consistent with PPP requirements as of September 30, 2020. Principal balance at September 30, 2020 was \$1,082,200. Future minimum debt service requirements are as follows:

| | |
|------|---------------------|
| 2021 | \$ 659,415 |
| 2022 | <u>422,785</u> |
| | <u>\$ 1,082,200</u> |

NOTE 10: LEASE COMMITMENTS

CADC has non-cancellable operating leases for office space and equipment that expire at various dates through June 2111.

Future minimum lease payments under operating leases are as follows:

| <u>Year Ending September 30,</u> | |
|----------------------------------|----------|
| 2021 | \$ 5,036 |
| 2022 | 4,815 |
| 2023 | 2,389 |
| 2024 | 2,389 |
| 2025 | 598 |
| Thereafter | 86 |

Lease expense for the year ended September 30, 2020 was \$15,657.

NOTE 11: IN-KIND

CADC received in-kind contributions to be used as match on several programs including professional services, use of space, equipment, and supplies. These contributions are reported at their estimated fair value.

The fair market values of these in-kind contributions are summarized as follows:

| <u>Program Services</u> | <u>Contributed Services</u> | <u>Space</u> | <u>Equipment/ Other</u> | <u>Totals</u> |
|-------------------------|---------------------------------|-------------------|-----------------------------|-------------------|
| Head Start | <u>\$ 336,293</u> | <u>\$ 179,204</u> | <u>\$ 0</u> | <u>\$ 515,497</u> |

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2020

NOTE 12: RETIREMENT PLAN

CADC adopted a pension plan for all its full-time employees in the form of a tax sheltered annuity plan (the Plan) in accordance with section 403(b) of the *Internal Revenue Code*. The Plan is administered by Mutual of America. Full-time employees who have worked 1,000 hours within a consecutive twelve month period are eligible to participate and receive the employer's match upon completion of one year of service and attainment of age 21. Participants may contribute up to an annual maximum of \$18,500 and CADC matches the participant's contribution up to 5% of compensation. Participants vest immediately in employee and employer contributions. For the year ended September 30, 2020, CADC made \$108,002 of employer contributions.

NOTE 13: BANKED MATCH

To meet requirements of various HOME program contracts, CADC has accumulated expenses that are considered eligible for matching funds. Banked match at September 30, 2020 was:

| | |
|-------------------------|------------------|
| Banked Match, Beginning | \$ 35,178 |
| Contributed | 0 |
| Applied | <u>0</u> |
| Banked Match, Ending | <u>\$ 35,178</u> |

NOTE 14: COMMITMENTS AND CONTINGENCIES

In the normal course of operations, CADC participates in a number of federal and state assisted grant programs and contracts. These programs are subject to audit by the grantors or their representatives. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Presently, CADC has no such requests pending, and in the opinion of management, any such amounts would not be considered material.

NOTE 15: ECONOMIC DEPENDENCY

CADC receives a significant portion of its revenue from funds awarded through federal and state grants and contracts. These amounts are appropriated each year by the federal and state governments, and grantor agencies, if applicable. If significant budget cuts are made at the federal and/or state level, the amount of grant funds received could be reduced significantly and have an adverse impact on the financial position and services provided.

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

NOTES TO FINANCIAL STATEMENTS

For the Year Ended September 30, 2020

NOTE 16: CONCENTRATIONS

CADC receives grants and contract funding for its programs from several federal and state agencies. Most of which are entered into for a period of one year. CADC applies with each grantor for renewal typically on an annual basis. The concentration of such grants and contracts are shown as follows as a percentage of total revenues:

| <u>Grantor or Pass-Thru Agency</u> | <u>Program</u> | <u>% of Total Revenues</u> |
|--|--------------------------|----------------------------|
| U.S. Department of Health and Human Services | Head Start | 31.0% |
| | Community Services | 3.0% |
| | Senior Nutrition | 5.0% |
| U.S. Department of Energy | Housing & Weatherization | 1.0% |
| U.S. Department of Agriculture | Head Start | 2.0% |
| U.S. Department of Transportation | Transportation | 19.0% |
| Oklahoma Department of Commerce | Community Services | 1.0% |
| Oklahoma Department of Transportation | Transportation | 4.0% |
| SWODA Area Agency on Aging | Senior Nutrition | 5.0% |

NOTE 17: SUBSEQUENT EVENTS

Date of Management's Review - CADC has evaluated subsequent events through February 5, 2021, which is the date the financial statements were available to be issued.

Saunders & Associates, PLLC

Certified Public Accountants

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Website: www.saunderscpas.com

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 Action Development Corporation

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Development Corporation (a non-profit organization), which comprise the statement of financial position as of September 30, 2020, 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 5, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Development Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Development Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Development Corporation's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Community Action Development Corporation's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action Development Corporation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

Saunders & Associates, PLLC

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

February 5, 2021

Saunders & Associates, PLLC

Certified Public Accountants

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

Board of Directors
Community Action Development Corporation

Report on Compliance for Each Major Program

We have audited Community Action Development Corporation's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of Community Action Development Corporation's major federal programs for the year ended September 30, 2020. Community Action Development Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Community Action Development Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action Development Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Community Action Development Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

Report on Internal Control Over Compliance

Management of Community Action Development Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action Development Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Development Corporation's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

February 5, 2021

SUPPLEMENTAL INFORMATION

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2020

| Federal Grantor/Pass-Through Grantor Program/Cluster Title | Pass Through Entity Identifying Number | CFDA Number | Additional Award Identification | Identifying Number | Expenditures |
|--|--|----------------|---------------------------------------|---------------------|------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | |
| Direct: | | | | | |
| Headstart | | 93.600 | | 06CH011161/01-01 | \$ 709,454 |
| Headstart | | 93.600 | | 06CH011161/01-02 | 2,048,353 |
| Headstart | | 93.600 | COVID-19 | 06CH011161/01-02 | 17,920 |
| | | | | | <u>2,775,727</u> |
| Passed-Through Oklahoma Department of Commerce: | | | | | |
| | 944789593 | | | | |
| Community Services Block Grant | | 93.569 | | 17433 CSBG 19 | 180,019 |
| Community Services Block Grant | | 93.569 | | 17573 CSBG 19 | 5,644 |
| Community Services Block Grant | | 93.569 | | 17787 CSBG 20 | 16,653 |
| Community Services Block Grant | | 93.569 | COVID-19 | 17838 CSBG CR 20 | 90,043 |
| Weatherization DHS LIHEAP | | 93.568 | | 17685 DHS 19 | 30,107 |
| | | | | | <u>322,466</u> |
| Passed-Through Oklahoma Association of Community Action Agencies: | | | | | |
| | N/A | | | | |
| Oklahoma Asset Development Program - VITA Program | | 93.569 | | 2020 OADP/ODOC CADC | 4,510 |
| Aging Cluster: | | | | | |
| Passed-Through SWODA Area Agency on Aging- Washita Nutrition: | | | | | |
| | N/A | | | | |
| Senior Nutrition, Title III - C1 19-20 | | 93.045 | | SWODA-AAA-18 | 38,086 |
| Senior Nutrition, Title III - C2 19-20 | | 93.045 | | SWODA-AAA-18 | 21,998 |
| Senior Nutrition, Title III-C1 (FFCRA) 19-20 | | 93.045 | COVID-19 | SWODA-AAA-18 | 1,017 |
| Senior Nutrition, Title III-C2 (FFCRA) 19-20 | | 93.045 | COVID-19 | SWODA-AAA-18 | 16,536 |
| Senior Nutrition, Title III - B 19-20 | | 93.044 | | SWODA-AAA-18 | 23,240 |
| Senior Nutrition, NSIP 19-20 | | 93.053 | | SWODA-AAA-18 | 21,605 |
| Senior Nutrition, Title III - C1 20-21 | | 93.045 | | SWODA-AAA-18 | 56 |
| Senior Nutrition, Title III - C2 20-21 | | 93.045 | | SWODA-AAA-18 | 0 |
| Senior Nutrition, Title III - C2 (CARES) 20-21 | | 93.045 | COVID-19 | SWODA-AAA-18 | 42,008 |
| Senior Nutrition, Title III - B 20-21 | | 93.044 | | SWODA-AAA-18 | 1,058 |
| Senior Nutrition, NSIP 20-21 | | 93.053 | | SWODA-AAA-18 | 0 |

* See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2020

| Federal Grantor/Pass-Through Grantor Program/Cluster Title | Pass Through Entity Identifying Number | CFDA Number | Additional Award Identification | Identifying Number | Expenditures |
|---|--|----------------|---------------------------------------|---------------------------|------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | |
| Aging Cluster (Continued): | | | | | |
| Passed-Through SWODA Area Agency on Aging- NW PSA 11 Nutrition: | N/A | | | | |
| Senior Nutrition, Title III - C1 19-20 | | 93.045 | | SWODA-AAA-18 | 34,698 |
| Senior Nutrition, Title III - C2 19-20 | | 93.045 | | SWODA-AAA-18 | (2,480) |
| Senior Nutrition, Title III - C2 (FFCRA) 19-20 | | 93.045 | COVID-19 | SWODA-AAA-18 | 16,556 |
| Senior Nutrition, Title III - C2 (CARES) 19-20 | | 93.045 | COVID-19 | SWODA-AAA-18 | 947 |
| Senior Nutrition, Title III - B 19-20 | | 93.044 | | SWODA-AAA-18 | 11,785 |
| Senior Nutrition, NSIP 19-20 | | 93.053 | | SWODA-AAA-18 | 35,012 |
| Senior Nutrition, Title III - C1 20-21 | | 93.045 | | SWODA-AAA-18 | 49 |
| Senior Nutrition, Title III - C2 20-21 | | 93.045 | | SWODA-AAA-18 | 79 |
| Senior Nutrition, Title III - C1 (FFCRA) 20-21 | | 93.045 | COVID-19 | SWODA-AAA-18 | 9,828 |
| Senior Nutrition, Title III - C2 (FFCRA) 20-21 | | 93.045 | COVID-19 | SWODA-AAA-18 | 18,158 |
| Senior Nutrition, Title III - C2 (CARES) 20-21 | | 93.045 | COVID-19 | SWODA-AAA-18 | 66,031 |
| Senior Nutrition, Title III - B 20-21 | | 93.044 | | SWODA-AAA-18 | 0 |
| Senior Nutrition, NSIP 20-21 | | 93.053 | | SWODA-AAA-18 | 0 |
| Passed-Through ASCOG Area Agency on Aging- Senior Nutrition, Title III - B 19-20 | N/A | | | | |
| Senior Nutrition, Title III - B 20-21 | | 93.044 | | ASCOG-AAA-Service Project | 35,508 |
| Total Aging Cluster | | 93.044 | | ASCOG-AAA-Service Project | <u>2,458</u> |
| | | | | | <u>394,233</u> |
| Passed-Through SWODA Area Agency on Aging- Washita Nutrition: | | | | | |
| Special Programs for the Aging Title III-D 19-20 | | 93.043 | | SWODA-AAA-18 | 9,228 |
| National Family Caregiver Support, Title III-E 19-20 | | 93.052 | | SWODA-AAA-18 | 17,089 |
| NWA PSA II Nutrition: | | | | | |
| Special Programs for the Aging Title III-D 19-20 | | 93.043 | | SWODA-AAA-18 | 12,502 |
| National Family Caregiver Support, Title III-E 19-20 | | 93.052 | | SWODA-AAA-18 | 35,111 |
| | | | | | <u>73,930</u> |
| Total U.S. Department of Health and Human Services | | | | | <u>3,570,866</u> |

* See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2020

| Federal Grantor/Pass-Through Grantor Program/Cluster Title | Pass Through Entity Identifying Number | CFDA Number | Additional Award Identification | Identifying Number | Expenditures |
|---|--|----------------|---------------------------------------|---------------------------|----------------------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | | | |
| Passed-Through Oklahoma Department of Education: Child & Adult Care Food Program | N/A | 10.558 | | DC-38-103 | 187,453 |
| Total U.S. Department of Agriculture | | | | | <u>187,453</u> |
| U. S. DEPARTMENT OF ENERGY | | | | | |
| Passed-Through Oklahoma Department of Commerce: Weatherization DOE | 944789593 | 81.042 | | 17478 DOE 19 | 79,323 |
| Weatherization DOE | | 81.042 | | 17782 DOE 20 | 17,823 |
| Total U.S. Department of Energy | | | | | <u>97,146</u> |
| U.S. DEPARTMENT OF TRANSPORTATION | | | | | |
| Passed-Through Oklahoma Department of Transportation: Sec 5311 Rural Public Transportation | N/A | 20.509 | | FTA 5311-TP-20(394) | 725,360 |
| Sec 5311 Rural Public Transportation | | 20.509 | COVID-19 | FTA 5311-TP-20(394) CARES | 957,660 |
| Total U.S. Department of Transportation | | | | | <u>1,683,020</u> |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | | |
| Direct: | | | | | |
| Emergency Food and Shelter National Board Program (EFSP) | | 97.024 | | Phase 34 | (2,605) ** |
| Emergency Food and Shelter National Board Program (EFSP) | | 97.024 | | Phase 35 | 5,271 ** |
| Emergency Food and Shelter National Board Program (EFSP) | | 97.024 | | Phase 35 | 3,195 |
| Emergency Food and Shelter National Board Program (EFSP) | | 97.024 | | Phase 37 | 2,409 |
| Emergency Food and Shelter National Board Program (EFSP) | | 97.024 | COVID-19 | Phase CARES | 4,238 |
| Total U.S. Department of Homeland Security | | | | | <u>12,508</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | | | \$ <u>5,550,993</u> |

** Correction of error on prior year's Schedule of Expenditures of Federal Awards.

* See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year Ended September 30, 2020

| State Grantor or Pass-Through Grantor/Program Title | Identifying Number | Expenditures |
|--|---------------------------|--------------------------|
| Oklahoma Department of Commerce | | |
| State Appropriated Funds for CAA's | 17548 SAF/CAA 20 | \$ 6,424 |
| State Appropriated Funds for CAA's | 17889 SAF/CAA 21 | 2,053 |
| State Appropriated Funds for CAA's | 17536 SAF/CAA-HS 20 | 38,308 |
| State Appropriated Funds for CAA's | 17895 SAF/CAA-HS 21 | 12,089 |
| Total Oklahoma Department of Commerce | | <u>58,874</u> |
| Great Plains Improvement Foundation | | |
| Rx for Oklahoma | CADC Region 2 20/21 | 1,878 |
| Rx for Oklahoma | CADC Region 2 19/20 | 8,432 |
| Total Great Plains Improvement Foundation | | <u>10,310</u> |
| Oklahoma Department of Transportation | | |
| State Transit Revolving Fund | STPTRF-9025(426) | 339,599 |
| Total Oklahoma Department of Transportation | | <u>339,599</u> |
| SWODA Area Agency on Aging | | |
| Washita Nutrition: | | |
| Senior Nutrition, Title III - C1 19-20 | SWODA-AAA-18 | 55,147 |
| Senior Nutrition, Title III - C2 19-20 | SWODA-AAA-18 | 32,628 |
| Senior Nutrition, Title III - B 19-20 | SWODA-AAA-18 | 8,596 |
| Special Programs for the Aging, Title III-D 19-20 | SWODA-AAA-18 | 1,629 |
| National Family Caregiver Support, Title III-E 19-20 | SWODA-AAA-18 | 5,696 |
| Senior Nutrition, Title III - C1 20-21 | SWODA-AAA-18 | 54 |
| Senior Nutrition, Title III - C2 20-21 | SWODA-AAA-18 | 0 |
| Senior Nutrition, Title III - B 20-21 | SWODA-AAA-18 | 187 |
| NW PSA 11 Nutrition: | | |
| Senior Nutrition, Title III - C1 19-20 | SWODA-AAA-18 | 154,608 |
| Senior Nutrition, Title III - C2 19-20 | SWODA-AAA-18 | 163,210 |
| Senior Nutrition, Title III - B 19-20 | SWODA-AAA-18 | 2,079 |
| Special Programs for the Aging, Title III-D 19-20 | SWODA-AAA-18 | 2,206 |
| National Family Caregiver Support, Title III-E 19-20 | SWODA-AAA-18 | 11,703 |
| Senior Nutrition, Title III - C1 20-21 | SWODA-AAA-18 | 94 |
| Senior Nutrition, Title III - C2 20-21 | SWODA-AAA-18 | 317 |
| Senior Nutrition, Title III - B 20-21 | SWODA-AAA-18 | 0 |
| Total SWODA Area Agency on Aging | | <u>438,154</u> |
| ASCOG Area Agency on Aging | | |
| Senior Nutrition, Title III - B 19-20 | ASCOG-AAA-Service Project | 9,439 |
| Senior Nutrition, Title III - B 20-21 | ASCOG-AAA-Service Project | 468 |
| Total ASCOG Area Agency on Aging | | <u>9,907</u> |
| TOTAL EXPENDITURES OF STATE AWARDS | | \$ <u>856,844</u> |

* See accompanying Notes to Schedules of Expenditures of Federal and State Awards.

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE AWARDS

For the Year Ended September 30, 2020

NOTE 1: BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards includes the federal and state grant activity of Community Action Development Corporation 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).

NOTE 2: CONTINGENT LIABILITIES

The organization participates in a number of federal and state assisted programs. These programs are audited in accordance with *Government Auditing Standards* and the *Single Audit Act Amendments of 1996*, if applicable, in accordance with their respective levels of federal financial assistance. Audits of prior years have not resulted in any significant disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, management believes that further examinations would not result in any significant disallowed costs.

NOTE 3: RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedules may not agree with the amounts reported in the related federal or state financial reports filed with grantor agencies because of accruals made in the schedule which will be included in future reports filed with the agencies.

NOTE 4: INDIRECT COSTS

CADC has elected not to use the 10 percent de minimis indirect cost rate as allowed under the *Uniform Guidance*.

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

COMBINING STATEMENT OF ACTIVITIES
(Non-GAAP Presentation)

For the Year Ended September 30, 2020

| | 17787 CSBG 20 200 | Prescription Drug Program 201 | 17433 CSBG 19 202 | Captain 17573 CSBG 19 203 | VITA/OADP 204 |
|---|-------------------------|-------------------------------------|-------------------------|------------------------------------|------------------|
| REVENUES | | | | | |
| Grant Revenue | \$ 16,653 | \$ 10,310 | \$ 180,019 | \$ 5,644 | \$ 4,510 |
| Rents, Fares, Contracts & Fees | 0 | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 | 0 |
| Donations | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Match Revenues | 0 | 0 | 0 | 0 | 0 |
| In-Kind Revenues | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 16,653 | 10,310 | 180,019 | 5,644 | 4,510 |
| EXPENSES | | | | | |
| Administration: | | | | | |
| Salaries & Wages | 11,307 | 0 | 20,105 | 0 | 0 |
| Fringe Benefits | 860 | 0 | 4,377 | 0 | 0 |
| Rent | 0 | 0 | 0 | 0 | 0 |
| Telephone & Utilities | 0 | 0 | 2,168 | 0 | 0 |
| Repairs & Maintenance | 0 | 0 | 2,286 | 0 | 0 |
| Vehicle Expenses | 0 | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 442 | 0 | 0 |
| Travel | 198 | 0 | 3,417 | 0 | 0 |
| Supplies & Materials | 245 | 0 | 3,499 | 0 | 0 |
| Subscriptions & Dues | 0 | 0 | 4,162 | 0 | 0 |
| Insurance | 0 | 0 | 11,610 | 0 | 0 |
| Contractual & Professional Services | 59 | 0 | 728 | 0 | 0 |
| Training | 29 | 0 | 2,714 | 0 | 0 |
| Food | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 720 | 5,644 | 0 |
| Total Administrative Expenses | 12,698 | 0 | 56,228 | 5,644 | 0 |
| Program Services: | | | | | |
| Salaries & Wages | 3,021 | 7,295 | 88,198 | 0 | 1,419 |
| Fringe Benefits | 633 | 1,889 | 27,636 | 0 | 326 |
| Rent | 0 | 0 | 0 | 0 | 0 |
| Telephone & Utilities | 0 | 0 | 5,200 | 0 | 0 |
| Repairs & Maintenance | 0 | 0 | 0 | 0 | 0 |
| Vehicle Expenses | 0 | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 | 0 |
| Travel | 301 | 0 | 2,757 | 0 | 0 |
| Supplies & Materials | 0 | 0 | 0 | 0 | 0 |
| Subscriptions & Dues | 0 | 1,100 | 0 | 0 | 0 |
| Insurance | 0 | 0 | 0 | 0 | 0 |
| Contractual & Professional Services | 0 | 26 | 0 | 0 | 2,765 |
| Training | 0 | 0 | 0 | 0 | 0 |
| Food | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Match Expenses | 0 | 0 | 0 | 0 | 0 |
| In-Kind Expenses | 0 | 0 | 0 | 0 | 0 |
| Total Program Services Expenses | 3,955 | 10,310 | 123,791 | 0 | 4,510 |
| Total Expenses | 16,653 | 10,310 | 180,019 | 5,644 | 4,510 |
| Excess (Deficiency) of Revenue Over Expenses | 0 | 0 | 0 | 0 | 0 |
| Net Assets, September 30, 2019 | | | | | |
| Programmatic | 0 | 0 | 0 | 0 | 0 |
| Investment in Fixed Assets | 0 | 0 | 0 | 0 | 0 |
| Other Changes in Net Assets: | | | | | |
| Net Acquisition (Disposition) of Fixed Assets | 0 | 0 | 0 | 0 | 0 |
| Depreciation | 0 | 0 | 0 | 0 | 0 |
| Gain (Loss) on Disposition of Fixed Assets | 0 | 0 | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 | 0 | 0 |
| NET ASSETS, SEPTEMBER 30, 2020 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

COMBINING STATEMENT OF ACTIVITIES
(Non-GAAP Presentation)

For the Year Ended September 30, 2020

| | CSBG CARES | SAF | DOE WX | DHS WX | Delta DOE WX |
|---|---------------|-----------|-----------|-----------|-----------------|
| | 205 | 300 | 401 | 402 | 404 |
| REVENUES | | | | | |
| Grant Revenue | \$ 90,043 | \$ 58,874 | \$ 97,146 | \$ 30,107 | \$ 0 |
| Rents, Fares, Contracts & Fees | 0 | 0 | 0 | 0 | 19,409 |
| Interest | 0 | 0 | 0 | 0 | 0 |
| Donations | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Match Revenues | 0 | 0 | 0 | 0 | 0 |
| In-Kind Revenues | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 90,043 | 58,874 | 97,146 | 30,107 | 19,409 |
| EXPENSES | | | | | |
| Administration: | | | | | |
| Salaries & Wages | 0 | 0 | 48 | 4,540 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 1,134 | 0 |
| Rent | 0 | 0 | 0 | 0 | 0 |
| Telephone & Utilities | 0 | 0 | 0 | 0 | 0 |
| Repairs & Maintenance | 0 | 0 | 0 | 0 | 0 |
| Vehicle Expenses | 0 | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 | 0 |
| Travel | 0 | 0 | 0 | 0 | 0 |
| Supplies & Materials | 0 | 0 | 1,120 | 0 | 0 |
| Subscriptions & Dues | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 0 | 0 | 0 | 0 |
| Contractual & Professional Services | 90 | 149 | 242 | 76 | 0 |
| Training | 0 | 0 | 3,170 | 8,148 | 0 |
| Food | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 1,348 | 0 |
| Total Administrative Expenses | 90 | 149 | 4,580 | 15,246 | 0 |
| Program Services: | | | | | |
| Salaries & Wages | 0 | 0 | 33,921 | 4,249 | 12,611 |
| Fringe Benefits | 0 | 0 | 9,611 | 1,514 | 4,322 |
| Rent | 0 | 0 | 0 | 0 | 0 |
| Telephone & Utilities | 0 | 0 | 15 | 0 | 0 |
| Repairs & Maintenance | 0 | 0 | 548 | 487 | 0 |
| Vehicle Expenses | 0 | 0 | 2,778 | 32 | 0 |
| Equipment | 0 | 0 | 0 | 0 | 0 |
| Travel | 0 | 50,269 | 0 | 0 | 2,427 |
| Supplies & Materials | 0 | 0 | 16,186 | 3,016 | 0 |
| Subscriptions & Dues | 0 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 0 | 2,657 | 1,250 | 0 |
| Contractual & Professional Services | 0 | 0 | 11,448 | 2,490 | 49 |
| Training | 0 | 0 | 0 | 0 | 0 |
| Food | 0 | 0 | 0 | 0 | 0 |
| Other | 89,953 | 8,456 | 15,402 | 1,823 | 0 |
| Match Expenses | 0 | 0 | 0 | 0 | 0 |
| In-Kind Expenses | 0 | 0 | 0 | 0 | 0 |
| Total Program Services Expenses | 89,953 | 58,725 | 92,566 | 14,861 | 19,409 |
| Total Expenses | 90,043 | 58,874 | 97,146 | 30,107 | 19,409 |
| Excess (Deficiency) of Revenue Over Expenses | 0 | 0 | 0 | 0 | 0 |
| Net Assets, September 30, 2019 | | | | | |
| Programmatic | 0 | 0 | 0 | 0 | 0 |
| Investment in Fixed Assets | 0 | 0 | 3,030 | 0 | 0 |
| Other Changes in Net Assets: | | | | | |
| Net Acquisition (Disposition) of Fixed Assets | 0 | 0 | 0 | 0 | 0 |
| Depreciation | 0 | 0 | (1,367) | 0 | 0 |
| Gain (Loss) on Disposition of Fixed Assets | 0 | 0 | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 | 0 | 0 |
| NET ASSETS, SEPTEMBER 30, 2020 | \$ 0 | \$ 0 | \$ 1,663 | \$ 0 | \$ 0 |

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

COMBINING STATEMENT OF ACTIVITIES
(Non-GAAP Presentation)

For the Year Ended September 30, 2020

| | HOME Program 409 | Juvenile Justice SAG 500 | Juvenile Justice Graduated Sanction Cotton 501 | Juvenile Justice Graduated Sanction Tillman 515 |
|---|------------------------|-----------------------------------|---|--|
| REVENUES | | | | |
| Grant Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Rents, Fares, Contracts & Fees | 8,350 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Donations | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| Match Revenues | 0 | 0 | 0 | 0 |
| In-Kind Revenues | 0 | 0 | 0 | 0 |
| Total Revenues | 8,350 | 0 | 0 | 0 |
| EXPENSES | | | | |
| Administration: | | | | |
| Salaries & Wages | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 |
| Rent | 0 | 0 | 0 | 0 |
| Telephone & Utilities | 0 | 0 | 0 | 0 |
| Repairs & Maintenance | 0 | 0 | 0 | 0 |
| Vehicle Expenses | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Travel | 0 | 0 | 0 | 0 |
| Supplies & Materials | 0 | 0 | 0 | 0 |
| Subscriptions & Dues | 0 | 0 | 0 | 0 |
| Insurance | 0 | 0 | 0 | 0 |
| Contractual & Professional Services | 0 | 0 | 0 | 0 |
| Training | 0 | 0 | 0 | 0 |
| Food | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Total Administrative Expenses | 0 | 0 | 0 | 0 |
| Program Services: | | | | |
| Salaries & Wages | 0 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 0 | 0 |
| Rent | 0 | 0 | 0 | 0 |
| Telephone & Utilities | 0 | 0 | 0 | 0 |
| Repairs & Maintenance | 177 | 0 | 0 | 0 |
| Vehicle Expenses | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Travel | 0 | 0 | 0 | 0 |
| Supplies & Materials | 0 | 0 | 0 | 0 |
| Subscriptions & Dues | 0 | 0 | 0 | 0 |
| Insurance | 980 | 0 | 0 | 0 |
| Contractual & Professional Services | 3 | 0 | 0 | 0 |
| Training | 0 | 0 | 0 | 0 |
| Food | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Match Expenses | 0 | 0 | 0 | 0 |
| In-Kind Expenses | 0 | 0 | 0 | 0 |
| Total Program Services Expenses | 1,160 | 0 | 0 | 0 |
| Total Expenses | 1,160 | 0 | 0 | 0 |
| Excess (Deficiency) of Revenue Over Expenses | 7,190 | 0 | 0 | 0 |
| Net Assets, September 30, 2019 | | | | |
| Programmatic | (47,587) | 84 | (344) | 105 |
| Investment in Fixed Assets | 0 | 0 | 0 | 0 |
| Other Changes in Net Assets: | | | | |
| Net Acquisition (Disposition) of Fixed Assets | 0 | 0 | 0 | 0 |
| Depreciation | 0 | 0 | 0 | 0 |
| Gain (Loss) on Disposition of Fixed Assets | 0 | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 | 0 |
| NET ASSETS, SEPTEMBER 30, 2020 | \$ (40,397) | \$ 84 | \$ (344) | \$ 105 |

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

COMBINING STATEMENT OF ACTIVITIES
(Non-GAAP Presentation)

For the Year Ended September 30, 2020

| | Red River Transportation 600 | RRT CARES 601 | Head Start 700 | Emergency Food & Shelter 801 | Grand Hotel 900 | Special Action Funds 950 |
|---|------------------------------------|---------------------|-------------------|---------------------------------------|-----------------------|-----------------------------------|
| REVENUES | | | | | | |
| Grant Revenue | \$ 1,064,959 | \$ 957,660 | \$ 2,963,180 | \$ 10,392 | \$ 0 | \$ 0 |
| Rents, Fares, Contracts & Fees | 1,081,758 | 34,967 | 0 | 0 | 92,646 | 19,559 |
| Interest | 703 | 0 | 0 | 0 | 0 | 2,230 |
| Donations | 8,456 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 8,747 | 0 | 0 | 0 | 509 | 94,691 |
| Match Revenues | 0 | 0 | 183,303 | 0 | 0 | 0 |
| In-Kind Revenues | 0 | 0 | 515,497 | 0 | 0 | 0 |
| Total Revenues | <u>2,164,623</u> | <u>992,627</u> | <u>3,661,980</u> | <u>10,392</u> | <u>93,155</u> | <u>116,480</u> |
| EXPENSES | | | | | | |
| Administration: | | | | | | |
| Salaries & Wages | 0 | 0 | 135,155 | 0 | 0 | 0 |
| Fringe Benefits | 0 | 0 | 40,078 | 0 | 0 | 0 |
| Rent | 0 | 0 | 0 | 0 | 0 | 0 |
| Telephone & Utilities | 0 | 0 | 12,891 | 0 | 0 | 0 |
| Repairs & Maintenance | 0 | 0 | 0 | 0 | 0 | 0 |
| Vehicle Expenses | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| Travel | 3,163 | 606 | 4,962 | 0 | 0 | 0 |
| Supplies & Materials | 0 | 0 | 2,658 | 0 | 0 | 0 |
| Subscriptions & Dues | 7,810 | 12,175 | 0 | 0 | 0 | 0 |
| Insurance | 0 | 0 | 0 | 0 | 0 | 0 |
| Contractual & Professional Services | 8,254 | 2,505 | 14,522 | 0 | 0 | 0 |
| Training | 7,451 | 5,616 | 0 | 0 | 0 | 0 |
| Food | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 2,648 | 1,282 | 22,698 | 0 | 0 | 0 |
| Total Administrative Expenses | <u>29,326</u> | <u>22,184</u> | <u>232,964</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Program Services: | | | | | | |
| Salaries & Wages | 825,963 | 585,258 | 1,633,800 | 0 | 0 | 2,408 |
| Fringe Benefits | 206,498 | 153,233 | 486,626 | 0 | 0 | 1,354 |
| Rent | 900 | 0 | 4,201 | 0 | 0 | 0 |
| Telephone & Utilities | 36,343 | 4,405 | 67,046 | 3,848 | 19,515 | 0 |
| Repairs & Maintenance | 69,304 | 51,249 | 154,347 | 0 | 17,770 | 31,719 |
| Vehicle Expenses | 145,913 | 86,883 | 0 | 0 | 0 | 0 |
| Equipment | 35,898 | 0 | 0 | 0 | 0 | 0 |
| Travel | 1,183 | 508 | 10,091 | 0 | 0 | 0 |
| Supplies & Materials | 42,349 | 20,314 | 85,673 | 42 | 910 | 2,741 |
| Subscriptions & Dues | 869 | 0 | 0 | 0 | 0 | 0 |
| Insurance | 135,258 | 59,080 | 37,485 | 0 | 12,326 | 3,478 |
| Contractual & Professional Services | 0 | 0 | 200 | 0 | 136 | 126 |
| Training | 0 | 0 | 20,677 | 0 | 0 | 0 |
| Food | 0 | 0 | 168,474 | 5,952 | 0 | 0 |
| Other | 24,486 | 9,513 | 61,596 | 0 | 3,180 | 7,707 |
| Match Expenses | 0 | 0 | 183,303 | 0 | 0 | 0 |
| In-Kind Expenses | 0 | 0 | 515,497 | 0 | 0 | 0 |
| Total Program Services Expenses | <u>1,524,964</u> | <u>970,443</u> | <u>3,429,016</u> | <u>9,842</u> | <u>53,837</u> | <u>49,533</u> |
| Total Expenses | <u>1,554,290</u> | <u>992,627</u> | <u>3,661,980</u> | <u>9,842</u> | <u>53,837</u> | <u>49,533</u> |
| Excess (Deficiency) of Revenue Over Expenses | 610,333 | 0 | 0 | 550 | 39,318 | 66,947 |
| Net Assets, September 30, 2019 | | | | | | |
| Programmatic | 1,526,244 | 0 | 0 | 57 | (34,587) | 467,793 |
| Investment in Fixed Assets | 1,778,957 | 0 | 160,224 | 0 | 0 | 690,114 |
| Other Changes in Net Assets: | | | | | | |
| Net Acquisition (Disposition) of Fixed Assets | 46,039 | 0 | 0 | 0 | 0 | 0 |
| Depreciation | (484,667) | 0 | (39,761) | 0 | 0 | (22,520) |
| Gain (Loss) on Disposition of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 | 0 | 0 | 0 |
| NET ASSETS, SEPTEMBER 30, 2020 | <u>\$ 3,476,906</u> | <u>\$ 0</u> | <u>\$ 120,463</u> | <u>\$ 607</u> | <u>\$ 4,731</u> | <u>\$ 1,202,334</u> |

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

COMBINING STATEMENT OF ACTIVITIES
(Non-GAAP Presentation)

For the Year Ended September 30, 2020

| | Washita Nutrition 960 | ASCOG Nut Transp 961 | NW PSA 11 Nutrition 962 | Frozen Meals 965 | Payroll Protection Program 966 | Total |
|---|-----------------------------|----------------------------|-------------------------------|------------------------|---|---------------------|
| REVENUES | | | | | | |
| Grant Revenue | \$ 295,858 | \$ 47,873 | \$ 571,262 | \$ 0 | \$ 0 | \$ 6,404,490 |
| Rents, Fares, Contracts & Fees | 0 | 0 | 0 | 961,808 | 0 | 2,218,497 |
| Interest | 0 | 0 | 0 | 0 | 0 | 2,933 |
| Donations | 9,129 | 0 | 6,875 | 0 | 0 | 24,460 |
| Miscellaneous | 204,208 | 0 | 110,152 | 6,113 | 0 | 424,420 |
| Match Revenues | 0 | 0 | 0 | 0 | 0 | 183,303 |
| In-Kind Revenues | 0 | 0 | 0 | 0 | 0 | 515,497 |
| Total Revenues | <u>509,195</u> | <u>47,873</u> | <u>688,289</u> | <u>967,921</u> | <u>0</u> | <u>9,773,600</u> |
| EXPENSES | | | | | | |
| Administration: | | | | | | |
| Salaries & Wages | 0 | 0 | 0 | 0 | 0 | 171,155 |
| Fringe Benefits | 0 | 0 | 0 | 0 | 0 | 46,449 |
| Rent | 0 | 0 | 0 | 0 | 0 | 0 |
| Telephone & Utilities | 0 | 0 | 0 | 0 | 0 | 15,059 |
| Repairs & Maintenance | 0 | 0 | 0 | 0 | 0 | 2,286 |
| Vehicle Expenses | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 | 0 | 442 |
| Travel | 0 | 0 | 0 | 0 | 0 | 12,346 |
| Supplies & Materials | 0 | 0 | 0 | 0 | 0 | 7,522 |
| Subscriptions & Dues | 0 | 0 | 0 | 0 | 0 | 24,147 |
| Insurance | 0 | 0 | 0 | 0 | 0 | 11,610 |
| Contractual & Professional Services | 0 | 0 | 0 | 0 | 0 | 26,625 |
| Training | 0 | 0 | 0 | 0 | 0 | 27,128 |
| Food | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 34,340 |
| Total Administrative Expenses | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>379,109</u> |
| Program Services: | | | | | | |
| Salaries & Wages | 197,016 | 31,635 | 224,002 | 65,881 | 565,768 | 4,282,445 |
| Fringe Benefits | 54,937 | 6,486 | 36,743 | 15,607 | 162,275 | 1,169,690 |
| Rent | 0 | 0 | 17,350 | 0 | 16,125 | 38,576 |
| Telephone & Utilities | 3,309 | 0 | 14,331 | 2 | 72,352 | 226,366 |
| Repairs & Maintenance | 4,078 | 1,625 | 15,645 | 1,124 | 0 | 348,073 |
| Vehicle Expenses | 0 | 8,006 | 0 | 0 | 0 | 243,612 |
| Equipment | 4,332 | 0 | 10,570 | 2,179 | 0 | 52,979 |
| Travel | 10,610 | 0 | 20,146 | 20,490 | 0 | 118,782 |
| Supplies & Materials | 9,607 | 0 | 16,982 | 4,666 | 0 | 202,486 |
| Subscriptions & Dues | 1,266 | 0 | 1,789 | 0 | 0 | 5,024 |
| Insurance | 7,857 | 0 | 6,532 | 0 | 0 | 266,903 |
| Contractual & Professional Services | 14,093 | 121 | 22,761 | 2,069 | 0 | 56,287 |
| Training | 839 | 0 | 1,146 | 67 | 0 | 22,729 |
| Food | 167,860 | 0 | 249,687 | 703,993 | 0 | 1,295,966 |
| Other | 22,558 | 0 | 31,565 | 3,806 | 0 | 280,045 |
| Match Expenses | 0 | 0 | 0 | 0 | 0 | 183,303 |
| In-Kind Expenses | 0 | 0 | 0 | 0 | 0 | 515,497 |
| Total Program Services Expenses | <u>498,362</u> | <u>47,873</u> | <u>669,249</u> | <u>819,884</u> | <u>816,520</u> | <u>9,308,763</u> |
| Total Expenses | <u>498,362</u> | <u>47,873</u> | <u>669,249</u> | <u>819,884</u> | <u>816,520</u> | <u>9,687,872</u> |
| Excess (Deficiency) of Revenue Over Expenses | 10,833 | 0 | 19,040 | 148,037 | (816,520) | 85,728 |
| Net Assets, September 30, 2019 | | | | | | |
| Programmatic | (221) | 0 | (10,755) | 122,858 | 0 | 2,023,647 |
| Investment in Fixed Assets | 1,671 | 0 | 0 | 1,214 | 0 | 2,635,210 |
| Other Changes in Net Assets: | | | | | | |
| Net Acquisition (Disposition) of Fixed Assets | 0 | 0 | 0 | 612 | 0 | 46,651 |
| Depreciation | (1,108) | 0 | 0 | (419) | 0 | (549,842) |
| Gain (Loss) on Disposition of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 | 0 | 0 | 0 |
| NET ASSETS, SEPTEMBER 30, 2020 | <u>\$ 11,175</u> | <u>\$ 0</u> | <u>\$ 8,285</u> | <u>\$ 272,302</u> | <u>\$ (816,520)</u> | <u>\$ 4,241,394</u> |

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS

September 30, 2020

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

None reported.

COMMUNITY ACTION DEVELOPMENT CORPORATION
Frederick, Oklahoma

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2020

Section I – Summary of Auditor’s Results

Financial Statements:

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weakness(es) identified? Yes No

Significant deficiencies identified? Yes None Reported

Noncompliance material to financial statements noted? Yes No

Federal Awards:

Internal Control Over Major Programs:

Material weakness(es) identified? Yes No

Significant deficiencies identified? Yes None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? Yes No

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

Auditee qualified as low-risk auditee? Yes No

Identification of Major Programs:

| <u>CFDA #</u> | <u>PROGRAM TITLE</u> |
|---------------|--|
| 20.509 | Section 5311 Rural Public Transportation |
| 93.569 | Community Services Block Grant |

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported