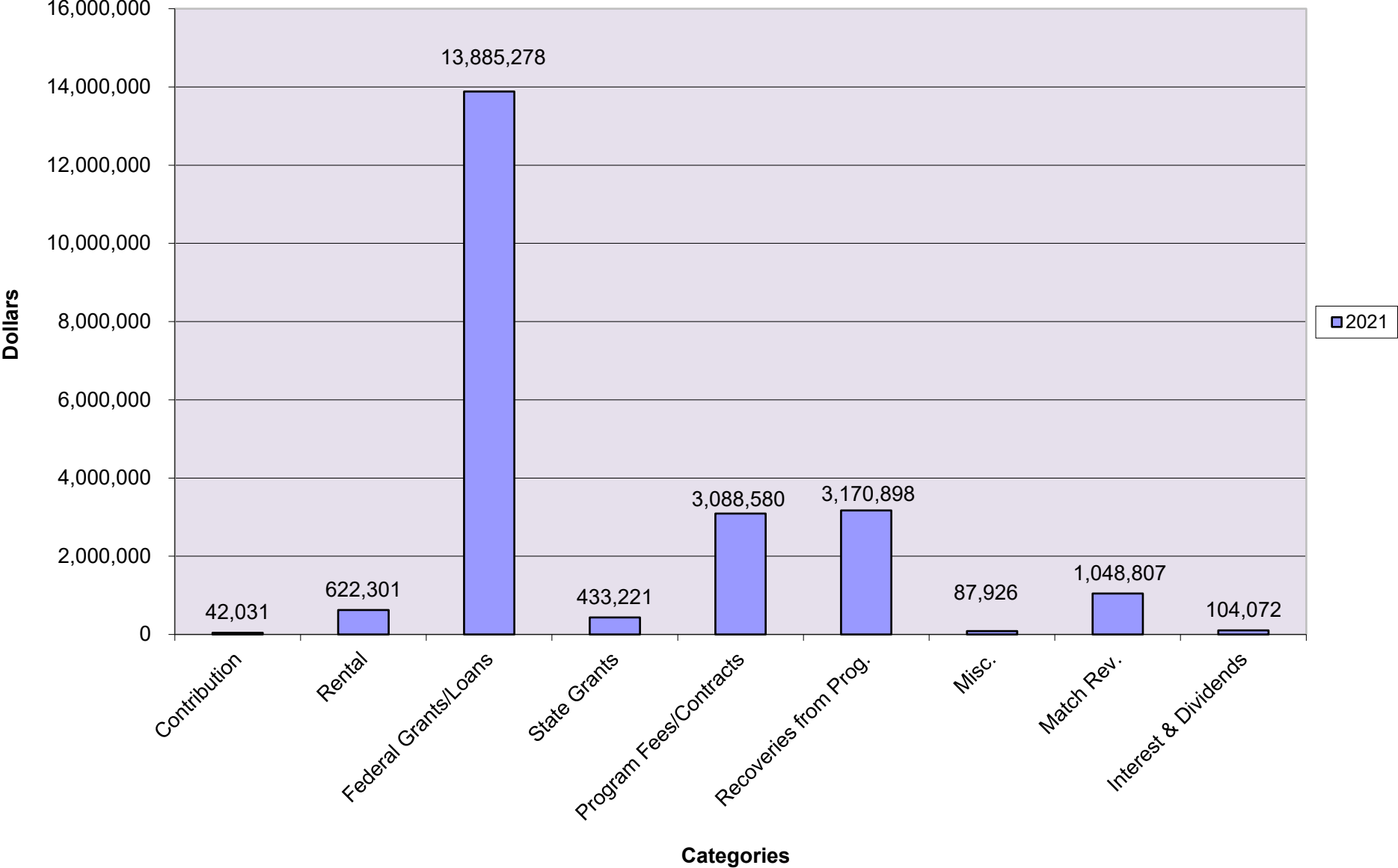
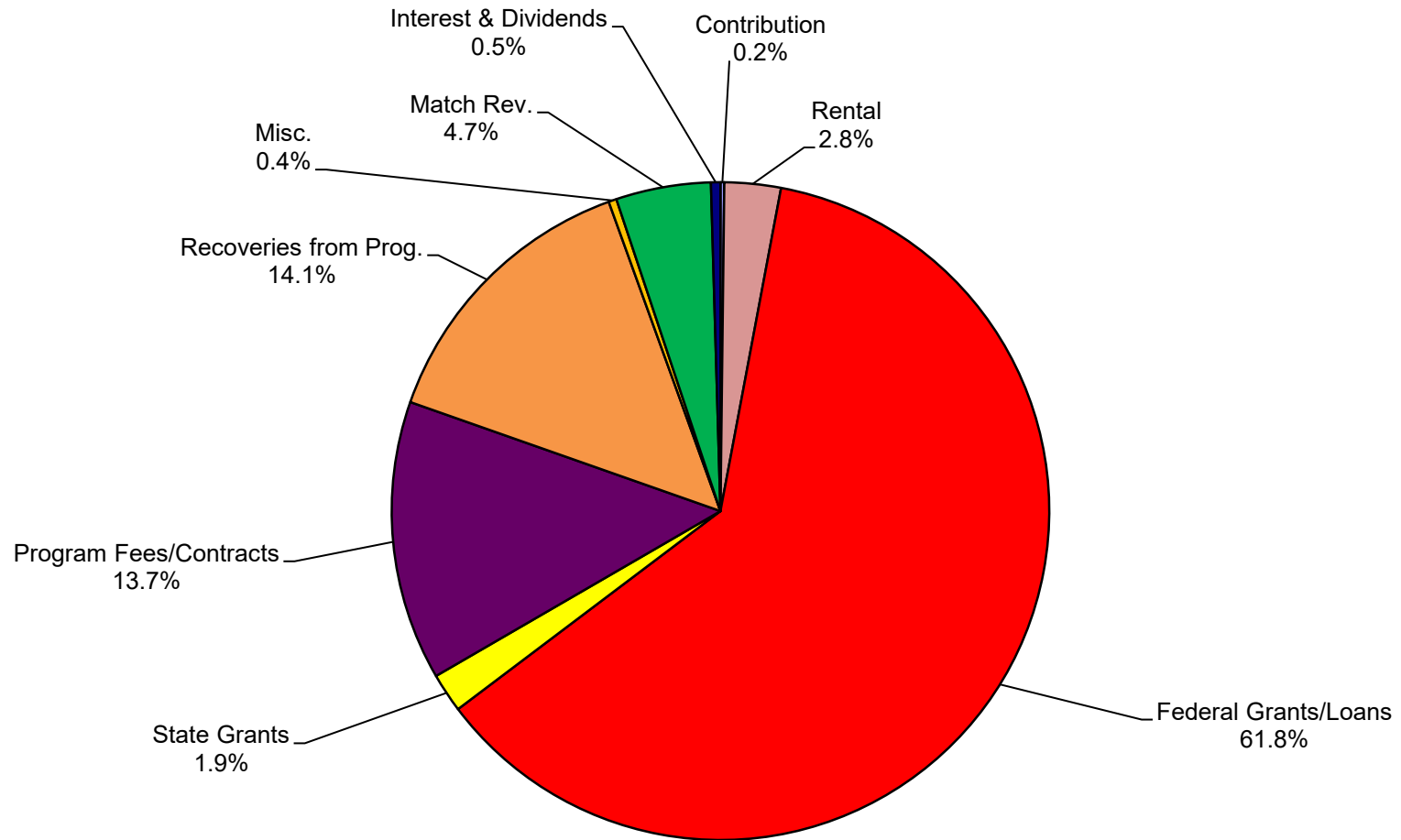


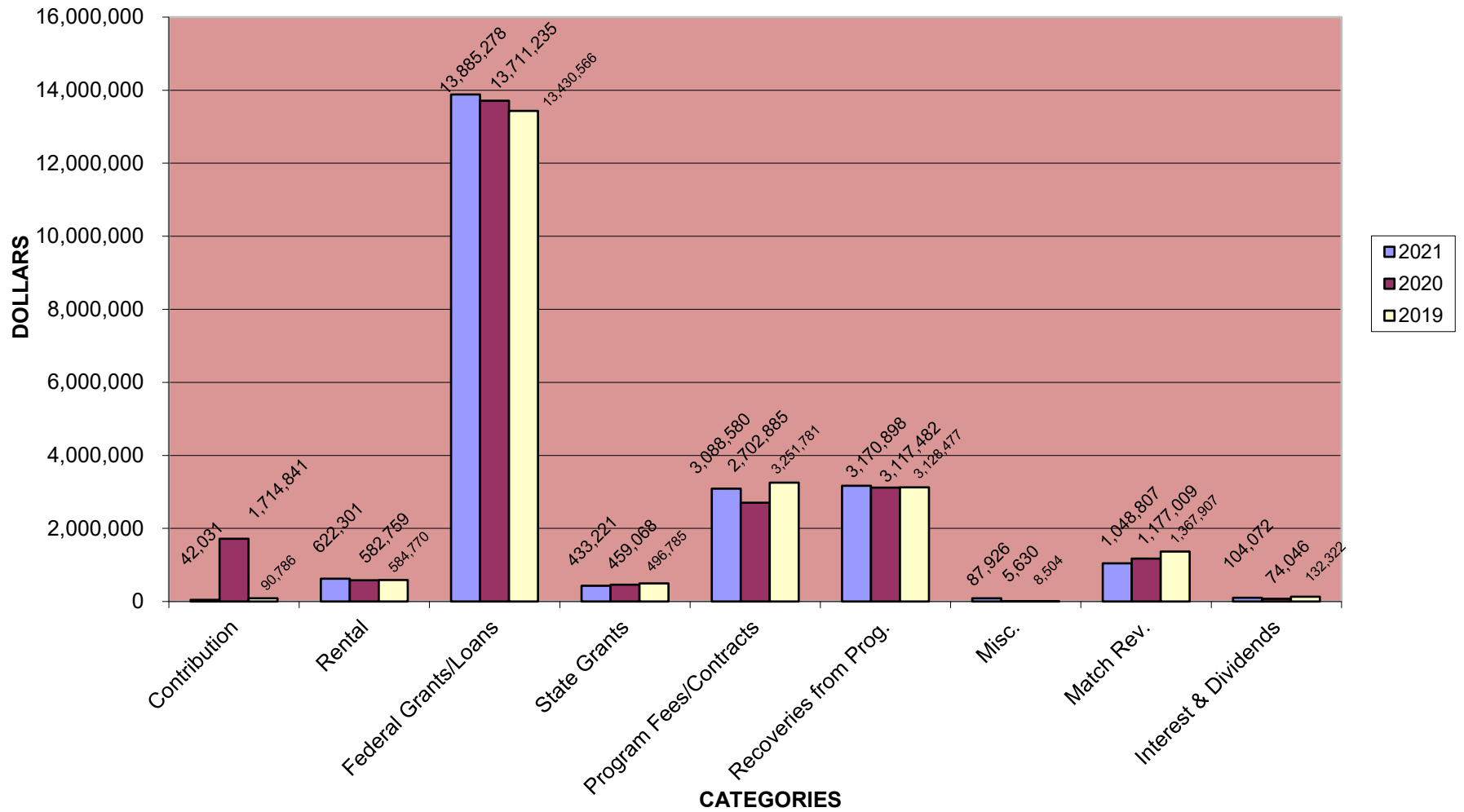
**LIFT COMMUNITY ACTION AGENCY, INC.
REVENUES**



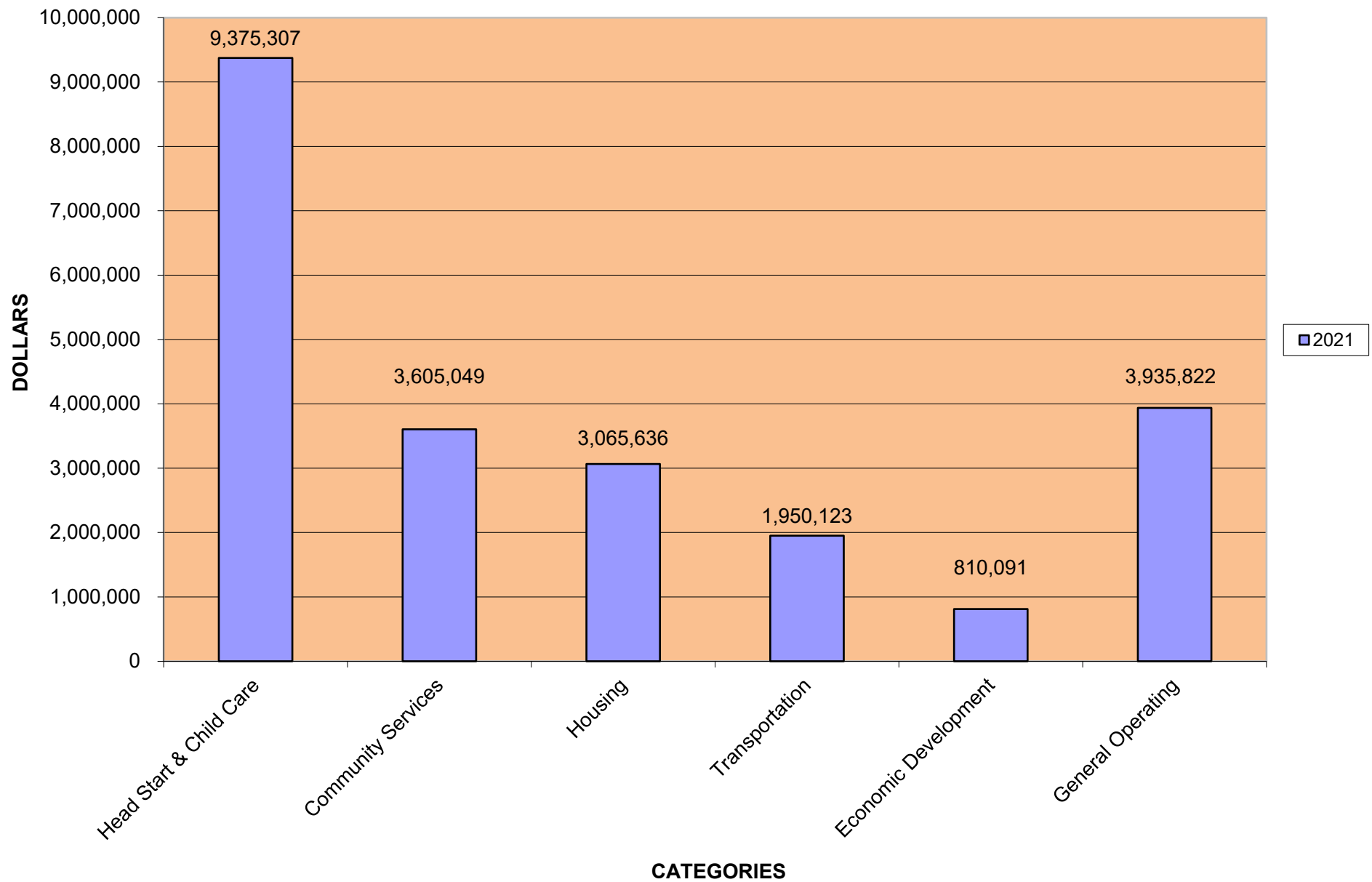
**LIFT COMMUNITY ACTION AGENCY, INC.
REVENUES**



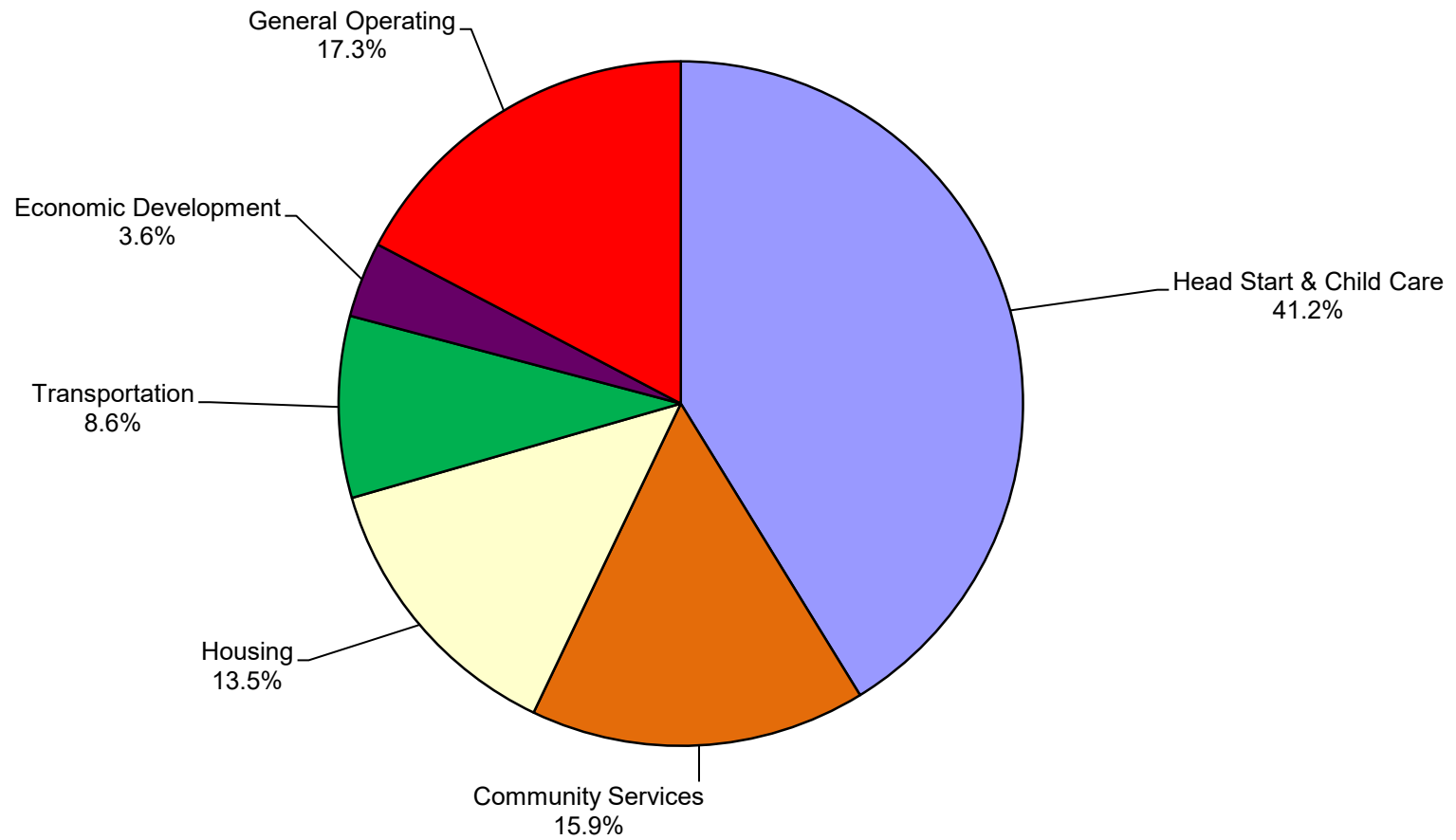
LIFT COMMUNITY ACTION AGENCY, INC. REVENUES



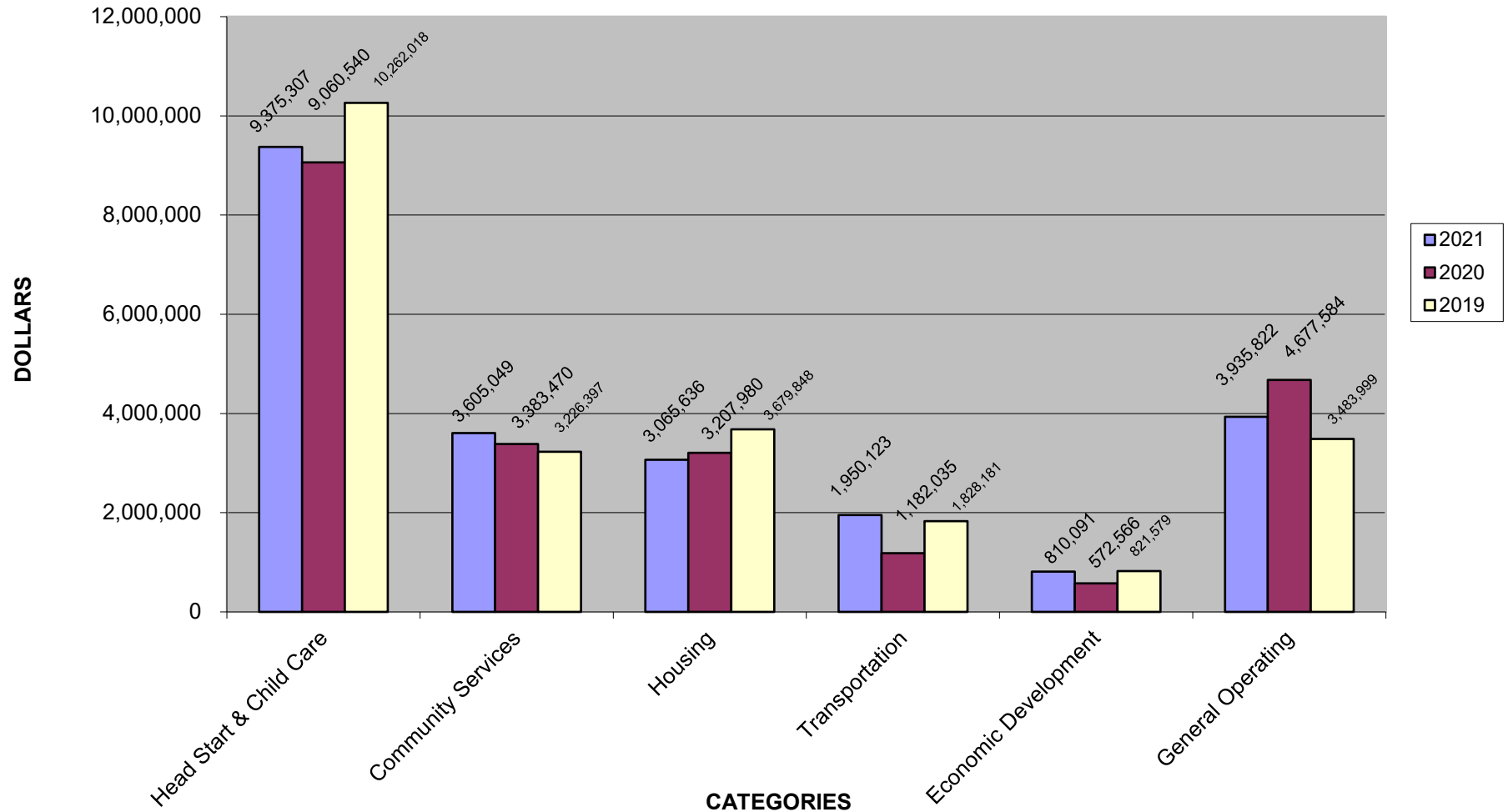
**LIFT COMMUNITY ACTION AGENCY, INC.
EXPENSES BY PROGRAM**



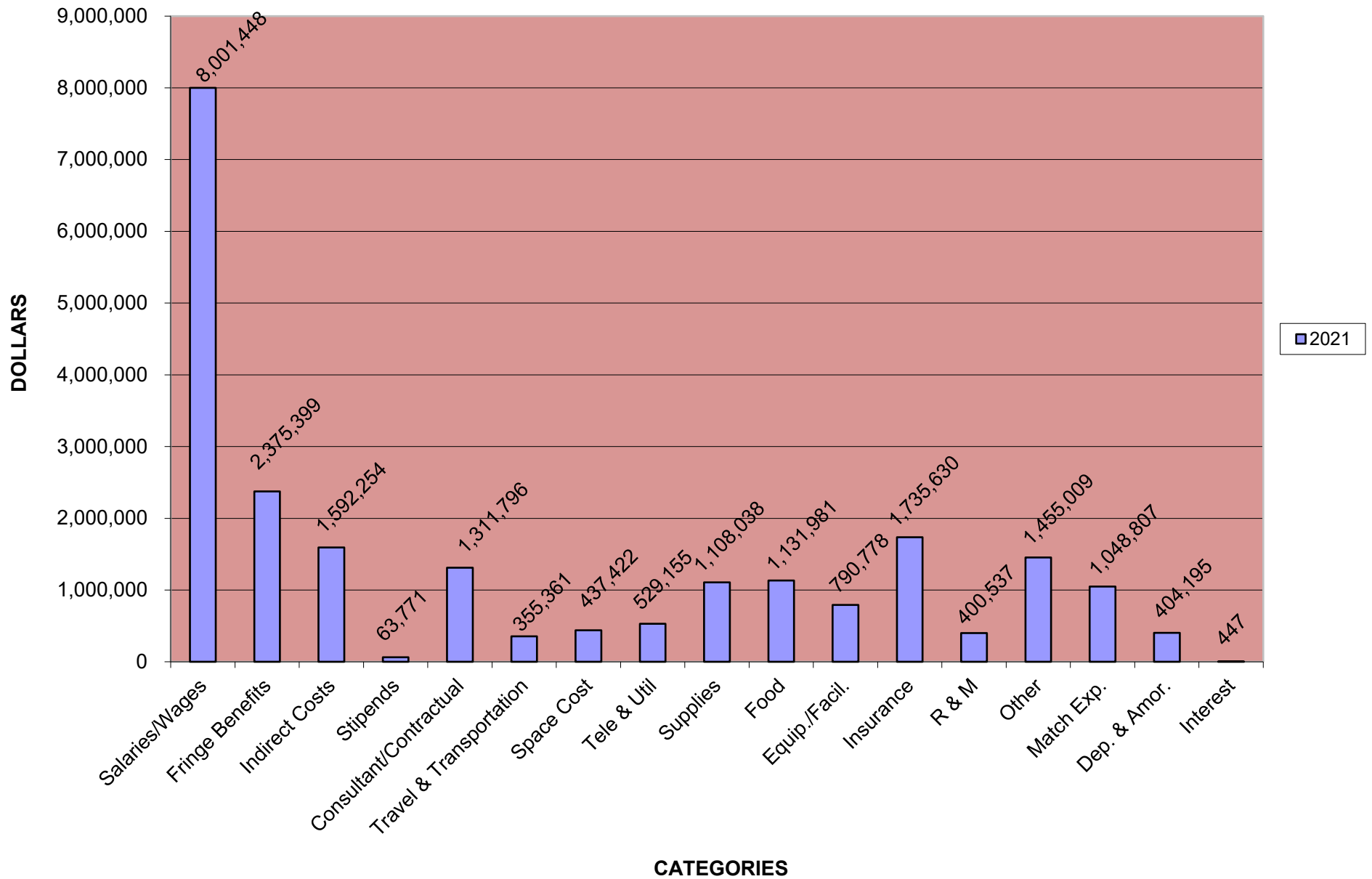
**LIFT COMMUNITY ACTION AGENCY,
EXPENSES BY PROGRAM**



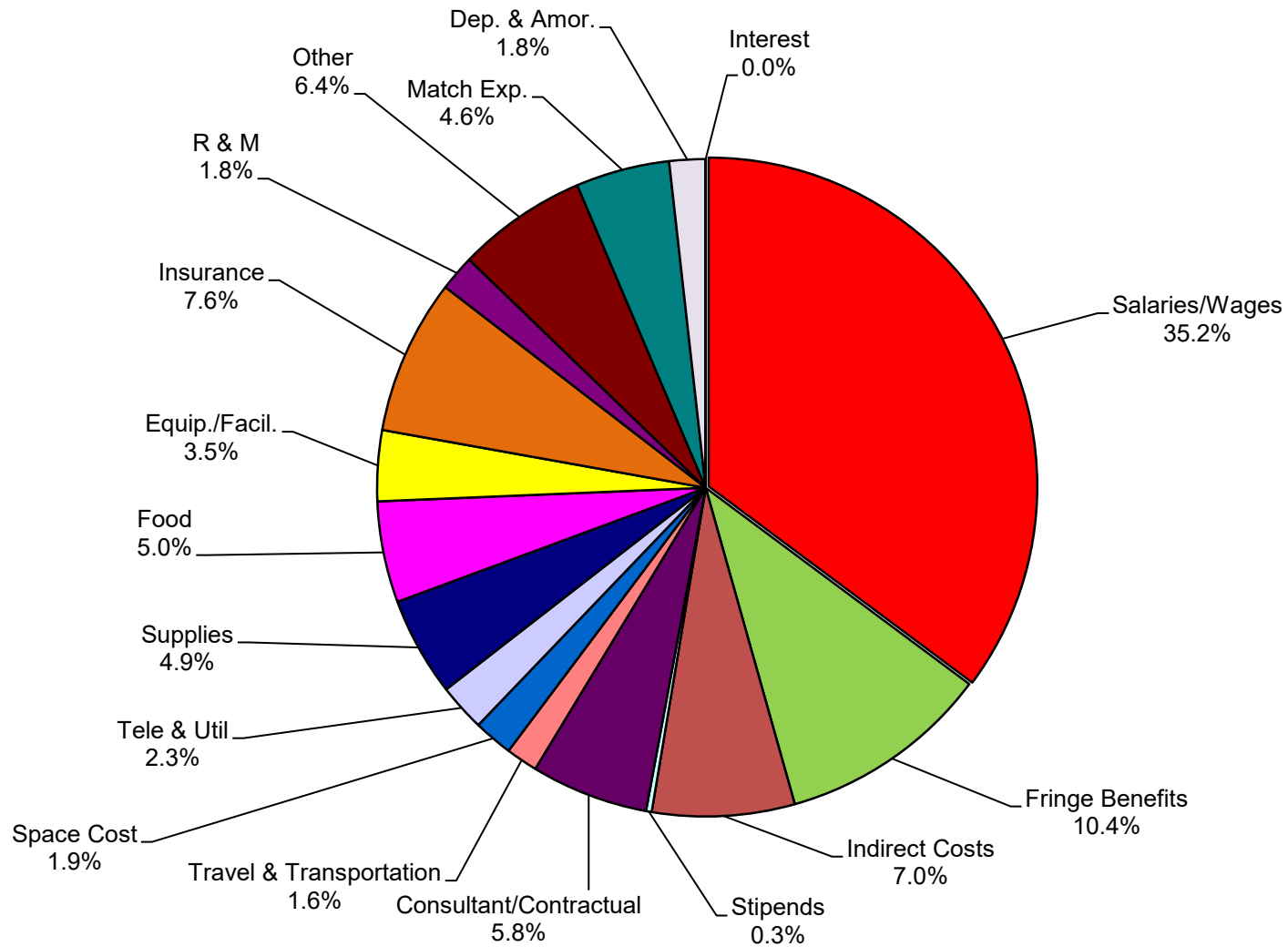
LIFT COMMUNITY ACTION AGENCY, INC. EXPENSES BY PROGRAM



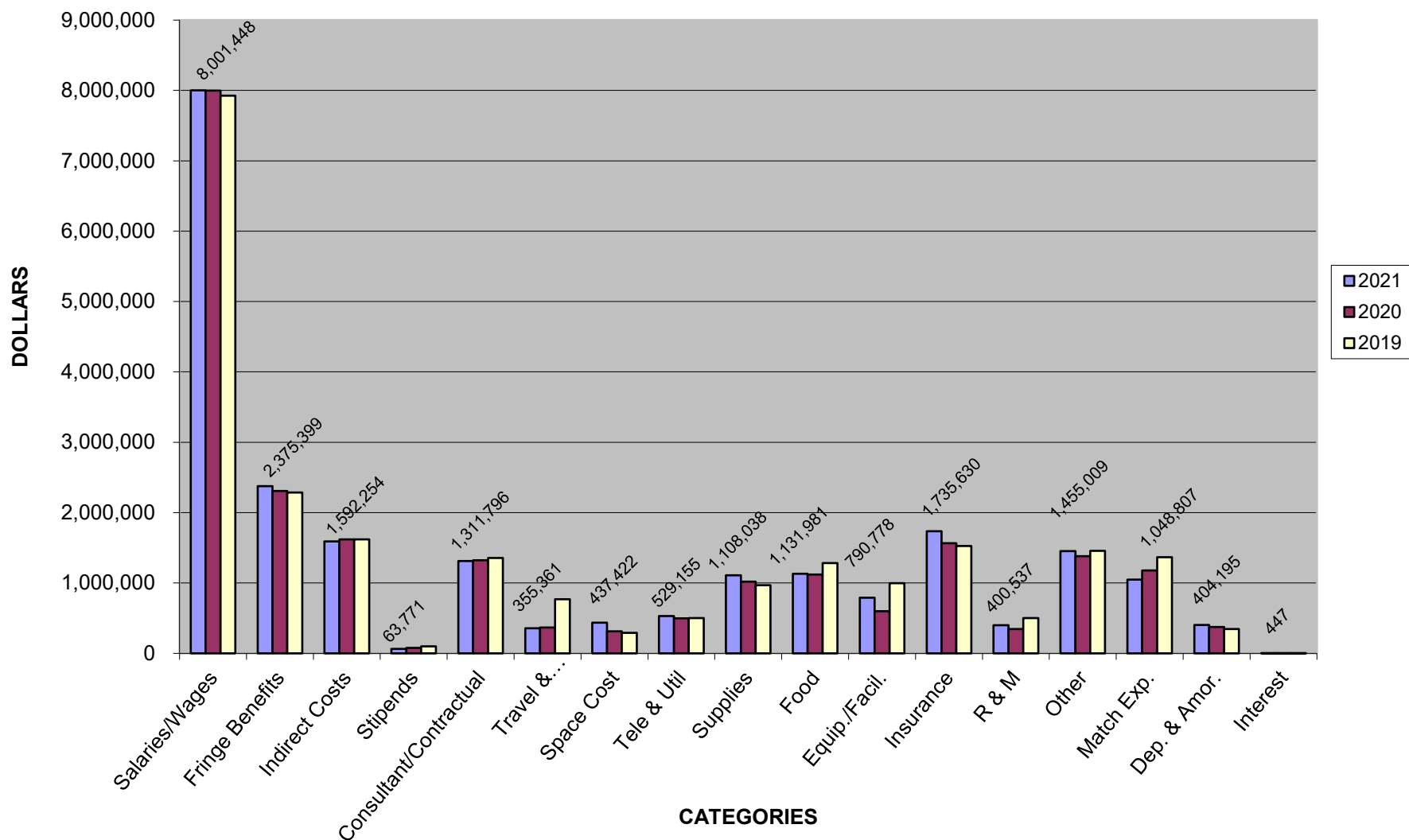
**LIFT COMMUNITY ACTION AGENCY, INC.
EXPENSES BY NATURAL CLASSIFICATION**



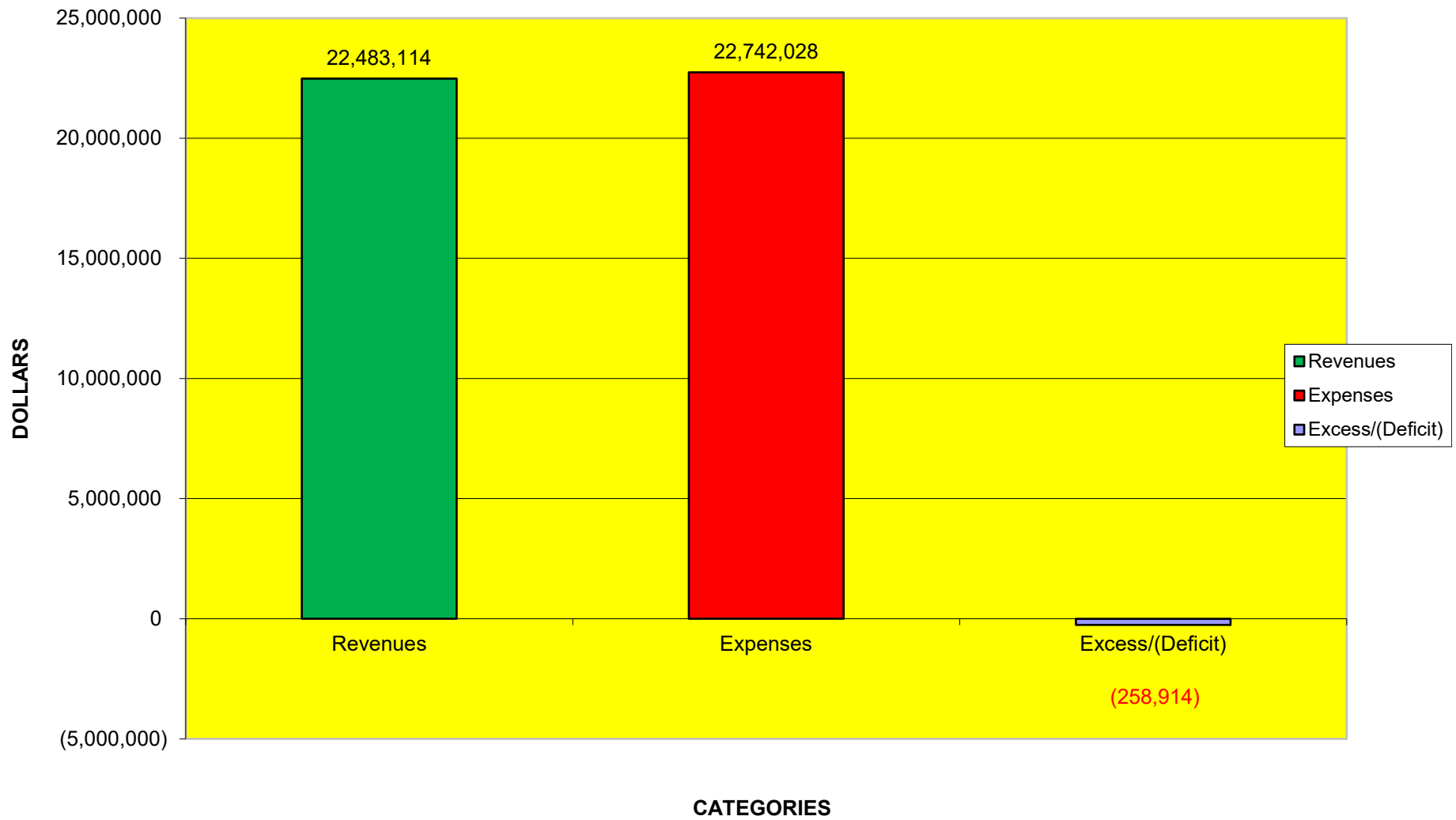
**LIFT COMMUNITY ACTION AGENCY, INC.
EXPENSES BY NATURAL CLASSIFICATION**



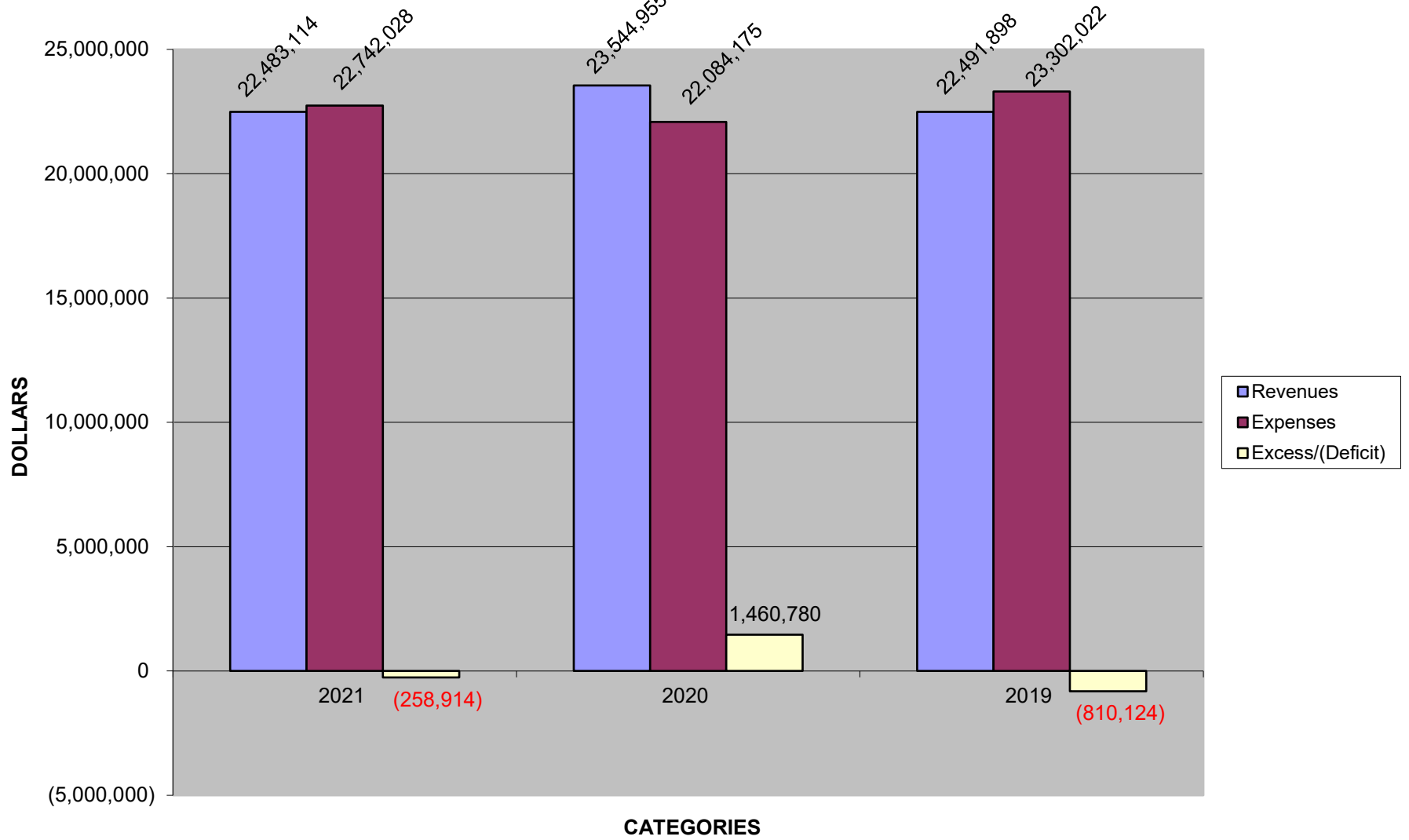
**LIFT COMMUNITY ACTION AGENCY, INC.
EXPENSES BY NATURAL CLASSIFICATION**



**LIFT COMMUNITY ACTION AGENCY, INC.
EXCESS/(DEFICIT) REVENUES**



**LIFT COMMUNITY ACTION AGENCY, INC.
EXCESS/(DEFICIT) REVENUES**



LIFT Community Action Agency, Inc.

Graphical Analysis of Revenues and Expenditures

Revenues

	2021	2020	2019
Contribution	42,031	1,714,841	90,786
Rental	622,301	582,759	584,770
Federal Grants/Loans	13,885,278	13,711,235	13,430,566
State Grants	433,221	459,068	496,785
Program Fees/Contracts	3,088,580	2,702,885	3,251,781
Recoveries from Prog.	3,170,898	3,117,482	3,128,477
Misc.	87,926	5,630	8,504
Match Rev.	1,048,807	1,177,009	1,367,907
Interest & Dividends	104,072	74,046	132,322
Total Revenue	22,483,114	23,544,955	22,491,898

Expenses by Program

	2021	2020	2019
Head Start & Child Care	9,375,307	9,060,540	10,262,018
Community Services	3,605,049	3,383,470	3,226,397
Housing	3,065,636	3,207,980	3,679,848
Transportation	1,950,123	1,182,035	1,828,181
Economic Development	810,091	572,566	821,579
General Operating	3,935,822	4,677,584	3,483,999
Total Program Expenses	22,742,028	22,084,175	23,302,022

Expenses by Natural Classification

	2021	2020	2019
Salaries/Wages	8,001,448	7,997,425	7,926,263
Fringe Benefits	2,375,399	2,307,254	2,285,170
Indirect Costs	1,592,254	1,621,502	1,621,258
Stipends	63,771	78,961	99,996
Consultant/Contractual	1,311,796	1,321,974	1,354,431
Travel & Transportation	355,361	367,457	770,722
Space Cost	437,422	313,522	291,200
Tele & Util	529,155	496,146	501,614
Supplies	1,108,038	1,020,028	969,068
Food	1,131,981	1,118,822	1,283,510
Equip./Facil.	790,778	598,062	998,240
Insurance	1,735,630	1,564,666	1,526,445
R & M	400,537	346,710	502,986
Other	1,455,009	1,380,361	1,457,994
Match Exp.	1,048,807	1,177,009	1,367,907
Dep. & Amor.	404,195	373,746	344,231
Interest	447	530	987
Total Expenses	22,742,028	22,084,175	23,302,022

	2021	2020	2019
Revenues	22,483,114	23,544,955	22,491,898
Expenses	22,742,028	22,084,175	23,302,022
Excess/(Deficit)	(258,914)	1,460,780	(810,124)

LIFTCAA

Other Expenses

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Rehab/Renovation	0	0	0
Postage	23,664	28,105	16,627
Advertising/Promotion	79,377	91,003	85,428
Printing & Publication	65,808	50,622	35,494
Other	948,409	914,147	1,055,773
Training	77,096	126,086	105,855
Fees, License, Dues	182,959	117,122	132,593
Direct Services	79,889	53,580	26,224
Bad Debt Expense	(2,193)	(304)	0

<u>0</u>	<u>0</u>	<u>0</u>
<u>1,455,009</u>	<u>1,380,361</u>	<u>1,457,994</u>

LIFT Community Action Agency, Inc.

Hugo, Oklahoma

REPORT ON AUDITS OF FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

For the Years Ended December 31, 2021 and 2020

SAUNDERS & ASSOCIATES, PLLC

Certified Public Accountants

630 East 17th Street

P. O. Box 1406

Ada, Oklahoma 74820

(580) 332-8548

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LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

TABLE OF CONTENTS

December 31, 2021 and 2020

	<u>Page</u>
Independent Auditor's Report.....	1
FINANCIAL STATEMENTS:	
Statement of Financial Position	4
Statement of Activities.....	6
Statement of Functional Expenses.....	8
Statement of Cash Flows.....	12
Notes to Financial Statements.....	14
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	26
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	28
SUPPLEMENTAL INFORMATION:	
Schedule of Expenditures of Federal and State Awards.....	30
Notes to Schedule of Expenditures of Federal and State Awards.....	35
Combining Schedule of Revenues, Expenses and Changes in Net Assets – All Programs.....	37
Combining Schedule of Revenue, Expenses, and Changes in Net Assets:	
Early Childhood.....	39
Community Services	44
Housing.....	55
Transportation	64
Economic Development.....	65
General Operating.....	67
Computation of Adjusted Net Worth for Approval and Recertification of Non-Supervised Loan Correspondents	69

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

TABLE OF CONTENTS

December 31, 2021 and 2020

	<u>Page</u>
Schedule of In-Kind – Head Start and Early Head Start	70
Schedule of In-Kind – Early Head Start Child Care Partnership	71
Statement of Financial Position – NeighborWorks America Funds	72
Schedule of Revenues, Expenses, and Changes in Net Assets – NeighborWorks America Funds	76
Statement of Financial Position – LIFT Rental Apartments	80
Schedule of Revenues, Expenses, and Changes in Net Assets – LIFT Rental Apartments	81
Status of Prior Audit Findings	82
Schedule of Findings and Questioned Costs	83

Saunders & Associates, PLLC

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
LIFT Community Action Agency, Inc.

Opinion

We have audited the accompanying financial statements of LIFT Community Action Agency, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of LIFT Community Action Agency, Inc. as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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. 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 LIFT Community Action Agency, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. 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 LIFT Community Action Agency, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be 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 generally accepted 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, including omissions, 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 generally accepted 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 LIFT Community Action Agency, Inc.'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 LIFT Community Action Agency, Inc.'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.

Other Reporting Required by Government Auditing Standards and the Uniform Guidance

In accordance with *Government Auditing Standards*, we have also issued our report dated August 9, 2022 on our consideration of LIFT Community Action Agency, Inc.'s internal control over financial reporting and on our test 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 LIFT Community Action Agency, Inc.'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 LIFT Community Action Agency, Inc.'s internal control over financial reporting and compliance.

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 Information

Management is responsible for the other information included in the annual reports. The other information comprises the information included in the annual reports but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

August 9, 2022

FINANCIAL STATEMENTS

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION

December 31, 2021 and December 31, 2020

	2021		
	Without Donor Restrictions	With Donor Restrictions	2021 Total
<u>ASSETS</u>			
Current Assets			
Cash	\$ 8,616,787	\$ 1,300,348	\$ 9,917,135
Due From Grantors	0	1,246,860	1,246,860
Other Receivables	410,188	395,632	805,820
Notes Receivable, Current, Net	9,718	29,846	39,564
Due From (To) Other Funds	0	0	0
Prepaid Expenses	3,597	0	3,597
Total Current Assets	<u>9,040,290</u>	<u>2,972,686</u>	<u>12,012,976</u>
Non-Current Assets			
Notes Receivable, Net	377,496	161,536	539,032
Property Held For Sale	377,699	143,022	520,721
Property and Equipment	13,843,062	0	13,843,062
Less: Accumulated Depreciation	<u>(7,647,527)</u>	<u>0</u>	<u>(7,647,527)</u>
Total Non-Current Assets	<u>6,950,730</u>	<u>304,558</u>	<u>7,255,288</u>
 TOTAL ASSETS	 <u>\$ 15,991,020</u>	 <u>\$ 3,277,244</u>	 <u>\$ 19,268,264</u>
<u>LIABILITIES AND NET ASSETS</u>			
Current Liabilities			
Accounts Payable	\$ 65,584	\$ 138,758	\$ 204,342
Accrued Expenses	352,211	0	352,211
Deposits Subject to Refund	25,720	0	25,720
Insurance and Taxes Payable	0	0	0
Escrow Payables	0	459	459
Deferred Revenue	0	204,785	204,785
Notes Payable - Current Portion	0	14,158	14,158
Total Current Liabilities	<u>443,515</u>	<u>358,160</u>	<u>801,675</u>
Long-Term Liabilities			
Other Payable	0	0	0
Notes Payable	0	54,455	54,455
Less: Current Portion Notes Payable	0	(14,158)	(14,158)
Total Long-Term Liabilities	<u>0</u>	<u>40,297</u>	<u>40,297</u>
Total Liabilities	<u>443,515</u>	<u>398,457</u>	<u>841,972</u>
Net Assets			
Without Donor Restrictions	15,547,505	0	15,547,505
With Donor Restrictions	0	2,878,787	2,878,787
Total Net Assets	<u>15,547,505</u>	<u>2,878,787</u>	<u>18,426,292</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 15,991,020</u>	 <u>\$ 3,277,244</u>	 <u>\$ 19,268,264</u>

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

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION

December 31, 2021 and December 31, 2020

	2020		
	Without Donor Restrictions	With Donor Restrictions	2020 Total
<u>ASSETS</u>			
Current Assets			
Cash	\$ 8,464,402	\$ 1,063,492	\$ 9,527,894
Due From Grantors	13,408	1,418,534	1,431,942
Other Receivables	413,008	313,852	726,860
Notes Receivable, Current, Net	7,570	37,821	45,391
Due From (To) Other Funds	0	0	0
Prepaid Expenses	369	0	369
Total Current Assets	<u>8,898,757</u>	<u>2,833,699</u>	<u>11,732,456</u>
Non-Current Assets			
Notes Receivable, Net	196,809	192,572	389,381
Property Held For Sale	576,642	141,619	718,261
Property and Equipment	13,172,758	0	13,172,758
Less: Accumulated Depreciation	<u>(7,270,656)</u>	<u>0</u>	<u>(7,270,656)</u>
Total Non-Current Assets	<u>6,675,553</u>	<u>334,191</u>	<u>7,009,744</u>
TOTAL ASSETS	\$ <u>15,574,310</u>	\$ <u>3,167,890</u>	\$ <u>18,742,200</u>
<u>LIABILITIES AND NET ASSETS</u>			
Current Liabilities			
Accounts Payable	\$ 69,875	\$ 135,009	\$ 204,884
Accrued Expenses	397,414	0	397,414
Deposits Subject to Refund	23,901	0	23,901
Insurance and Taxes Payable	0	0	0
Escrow Payables	0	(816)	(816)
Deferred Revenue	0	3,873	3,873
Notes Payable - Current Portion	0	11,000	11,000
Total Current Liabilities	<u>491,190</u>	<u>149,066</u>	<u>640,256</u>
Long-Term Liabilities			
Other Payable	0	0	0
Notes Payable	0	50,857	50,857
Less: Current Portion Notes Payable	0	(11,000)	(11,000)
Total Long-Term Liabilities	<u>0</u>	<u>39,857</u>	<u>39,857</u>
Total Liabilities	<u>491,190</u>	<u>188,923</u>	<u>680,113</u>
Net Assets			
Without Donor Restrictions	15,083,120	0	15,083,120
With Donor Restrictions	0	2,978,967	2,978,967
Total Net Assets	<u>15,083,120</u>	<u>2,978,967</u>	<u>18,062,087</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>15,574,310</u>	\$ <u>3,167,890</u>	\$ <u>18,742,200</u>

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

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF ACTIVITIES

For the Years Ended December 31, 2021 and December 31, 2020

	2021		
	Without Donor Restrictions	With Donor Restrictions	2021 Total
REVENUES			
Contributions	\$ 8,531	\$ 33,500	\$ 42,031
Rental	614,741	7,560	622,301
Federal Grants and Loans	351,718	13,533,560	13,885,278
State Grants	0	433,221	433,221
Program Fees and Contracts	2,015,155	1,073,425	3,088,580
Recoveries from Programs	3,170,898	0	3,170,898
Miscellaneous	87,926	0	87,926
Match Revenues	5,400	1,043,407	1,048,807
Interest and Dividends	80,867	23,205	104,072
Net Assets Released from Restrictions:			
Satisfaction of Program Restrictions	16,119,527	(16,119,527)	0
Satisfaction of Property & Equipment Acquisition Restrictions	162,593	(162,593)	0
Total Revenues	<u>22,617,356</u>	<u>(134,242)</u>	<u>22,483,114</u>
EXPENSES			
Program Services			
Early Childhood	9,375,307	0	9,375,307
Community Services	3,605,049	0	3,605,049
Housing	3,065,636	0	3,065,636
Transportation	1,950,123	0	1,950,123
Economic Development	810,091	0	810,091
Supportive Services			
General Operating	3,935,822	0	3,935,822
Total Expenses	<u>22,742,028</u>	<u>0</u>	<u>22,742,028</u>
Change in Net Assets	(124,672)	(134,242)	(258,914)
Prior Period Adjustment	0	0	0
Interfund Transfers	596,860	(596,860)	0
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	0	630,922	630,922
Gain (Loss) on Disposition of Assets	(7,803)	0	(7,803)
Net Assets, December 31, 2020	<u>15,083,120</u>	<u>2,978,967</u>	<u>18,062,087</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 15,547,505</u>	<u>\$ 2,878,787</u>	<u>\$ 18,426,292</u>

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

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF ACTIVITIES

For the Years Ended December 31, 2021 and December 31, 2020

	2020		
	Without Donor Restrictions	With Donor Restrictions	2020 Total
REVENUES			
Contributions	\$ 66,455	\$ 1,648,386	\$ 1,714,841
Rental	575,199	7,560	582,759
Federal Grants and Loans	420,713	13,290,522	13,711,235
State Grants	0	459,068	459,068
Program Fees and Contracts	1,582,717	1,120,168	2,702,885
Recoveries from Programs	3,117,482	0	3,117,482
Miscellaneous	5,630	0	5,630
Match Revenues	5,355	1,171,654	1,177,009
Interest and Dividends	54,898	19,148	74,046
Net Assets Released from Restrictions:			
Satisfaction of Program Restrictions	16,684,027	(16,684,027)	0
Satisfaction of Property & Equipment Acquisition Restrictions	11,945	(11,945)	0
Total Revenues	<u>22,524,421</u>	<u>1,020,534</u>	<u>23,544,955</u>
EXPENSES			
Program Services			
Early Childhood	9,060,540	0	9,060,540
Community Services	3,383,470	0	3,383,470
Housing	3,207,980	0	3,207,980
Transportation	1,182,035	0	1,182,035
Economic Development	572,566	0	572,566
Supportive Services			
General Operating	<u>4,677,584</u>	<u>0</u>	<u>4,677,584</u>
Total Expenses	<u>22,084,175</u>	<u>0</u>	<u>22,084,175</u>
Change in Net Assets	440,246	1,020,534	1,460,780
Prior Period Adjustment	0	0	0
Interfund Transfers	1,827,269	(1,827,269)	0
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	186,772	292,389	479,161
Gain (Loss) on Disposition of Assets	(32,645)	0	(32,645)
Net Assets, December 31, 2019	<u>12,661,478</u>	<u>3,493,313</u>	<u>16,154,791</u>
NET ASSETS, DECEMBER 31, 2020	<u>\$ 15,083,120</u>	<u>\$ 2,978,967</u>	<u>\$ 18,062,087</u>

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

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2021 and December 31, 2020

	2021		
	Early Childhood	Community Services	Housing
<u>EXPENSES</u>			
Salaries and Wages	\$ 3,250,021	\$ 1,332,518	\$ 1,268,376
Fringe Benefits	967,830	412,824	357,924
Indirect Costs	745,974	306,240	304,233
Stipends	0	63,771	0
Consultant/Contractual	770,123	196,003	91,284
Travel and Transportation	74,805	54,414	102,292
Space Cost	252,017	63,527	41,313
Telephone and Utilities	173,664	42,437	148,373
Rehabilitation/Renovation	0	0	0
Postage	2,667	13,170	1,620
Supplies	516,869	440,679	75,460
Food	1,105,310	9,826	520
Equipment and Facilities	5,334	74,305	117,031
Advertising/Promotion	3,712	44,947	12,119
Insurance	69,799	1,128	158,430
Printing and Publications	35,081	28,224	1,675
Repairs and Maintenance	15,181	1,008	279,171
Other	523,158	128,563	59,269
Training	1,664	46,133	9,389
Fees, Licenses and Dues	44,909	39,281	33,460
Direct Services	0	76,386	1,744
Match Expense	817,189	229,665	1,953
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
TOTAL EXPENSES	\$ 9,375,307	\$ 3,605,049	\$ 3,065,636

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

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2021 and December 31, 2020

	2021			
	Trans- portation	Economic Development	General Operating	2021 Total
EXPENSES				
Salaries and Wages	\$ 672,155	\$ 273,035	\$ 1,205,343	\$ 8,001,448
Fringe Benefits	178,013	81,304	377,504	2,375,399
Indirect Costs	154,596	62,797	18,414	1,592,254
Stipends	0	0	0	63,771
Consultant/Contractual	5,948	70,231	178,207	1,311,796
Travel and Transportation	85,920	8,594	29,336	355,361
Space Cost	49,767	0	30,798	437,422
Telephone and Utilities	61,277	86,283	17,121	529,155
Rehabilitation/Renovation	0	0	0	0
Postage	118	36	6,053	23,664
Supplies	6,142	15,841	53,047	1,108,038
Food	0	0	16,325	1,131,981
Equipment and Facilities	518,670	26,614	48,824	790,778
Advertising/Promotion	4,338	959	13,302	79,377
Insurance	140,225	86,558	1,279,490	1,735,630
Printing and Publications	46	0	782	65,808
Repairs and Maintenance	46,241	58,877	59	400,537
Other	14,369	16,293	206,757	948,409
Training	15	200	19,695	77,096
Fees, Licenses and Dues	12,283	24,215	28,811	182,959
Direct Services	0	0	1,759	79,889
Match Expense	0	0	0	1,048,807
Bad Debt Expense	0	(2,193)	0	(2,193)
Depreciation and Amortization	0	0	404,195	404,195
Interest	0	447	0	447
TOTAL EXPENSES	\$ 1,950,123	\$ 810,091	\$ 3,935,822	\$ 22,742,028

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

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2021 and December 31, 2020

	2020		
	Early Childhood	Community Services	Housing
EXPENSES			
Salaries and Wages	\$ 3,066,611	\$ 1,193,952	\$ 1,064,760
Fringe Benefits	881,819	363,519	324,318
Indirect Costs	782,031	274,300	317,732
Stipends	(16,206)	95,167	0
Consultant/Contractual	857,503	162,197	88,164
Travel and Transportation	65,687	45,473	152,212
Space Cost	210,632	53,352	43,336
Telephone and Utilities	150,349	38,219	145,370
Rehabilitation/Renovation	0	0	0
Postage	2,707	15,178	3,082
Supplies	435,354	429,518	73,185
Food	1,106,144	4,492	89
Equipment and Facilities	8,465	75,226	455,447
Advertising/Promotion	4,665	54,035	10,887
Insurance	77,883	4,316	124,702
Printing and Publications	12,972	32,361	2,966
Repairs and Maintenance	15,826	2,586	225,492
Other	618,545	40,097	52,314
Training	4,222	103,816	14,381
Fees, Licenses and Dues	11,623	24,432	26,323
Direct Services	0	36,219	5,653
Match Expense	763,708	335,015	77,567
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
TOTAL EXPENSES	\$ 9,060,540	\$ 3,383,470	\$ 3,207,980

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

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Years Ended December 31, 2021 and December 31, 2020

	2020			
	Trans- portation	Economic Development	General Operating	2020 Total
EXPENSES				
Salaries and Wages	\$ 496,006	\$ 148,428	\$ 2,027,668	\$ 7,997,425
Fringe Benefits	144,675	51,531	541,392	2,307,254
Indirect Costs	168,766	62,464	16,209	1,621,502
Stipends	0	0	0	78,961
Consultant/Contractual	8,353	41,076	164,681	1,321,974
Travel and Transportation	68,670	8,014	27,401	367,457
Space Cost	(20,535)	(260)	26,997	313,522
Telephone and Utilities	61,655	84,621	15,932	496,146
Rehabilitation/Renovation	0	0	0	0
Postage	151	152	6,835	28,105
Supplies	25,347	13,132	43,492	1,020,028
Food	0	0	8,097	1,118,822
Equipment and Facilities	21,028	6,884	31,012	598,062
Advertising/Promotion	5,390	493	15,533	91,003
Insurance	111,413	84,919	1,161,433	1,564,666
Printing and Publications	1,411	0	912	50,622
Repairs and Maintenance	67,458	35,132	216	346,710
Other	2,805	13,113	187,273	914,147
Training	0	0	3,667	126,086
Fees, Licenses and Dues	19,442	21,922	13,380	117,122
Direct Services	0	0	11,708	53,580
Match Expense	0	719	0	1,177,009
Bad Debt Expense	0	(304)	0	(304)
Depreciation and Amortization	0	0	373,746	373,746
Interest	0	530	0	530
TOTAL EXPENSES	\$ 1,182,035	\$ 572,566	\$ 4,677,584	\$ 22,084,175

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

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF CASH FLOWS

For the Years Ended December 31, 2021 and December 31, 2020

	<u>2021</u>	
<u>CASH FLOWS PROVIDED (USED) OPERATING ACTIVITIES</u>		
Change in Net Assets	\$	(258,914)
Adjustment for Items Not Affecting Cash:		
Depreciation	\$	404,195
(Increase) Decrease in Other Receivables		(78,960)
(Increase) Decrease in Notes Receivable		(143,824)
(Increase) Decrease in Prepaid Expenses		(3,228)
(Increase) Decrease in Due From Grantors		185,082
Increase (Decrease) in Escrow Payables		1,275
Increase (Decrease) in Accounts Payable		(542)
Increase (Decrease) in Accrued Expenses		(45,203)
Increase (Decrease) in Other Payables		0
Increase (Decrease) in Deposits Subject to Refund		1,819
Increase (Decrease) in Deferred Revenue		200,912
Increase (Decrease) in Insurance/Taxes Payable		0
Capitalized Notes Receivable		0
Capitalized Fixed Assets		630,922
Gain (Loss) on Disposition of Assets		(7,803)
Returned to Grantor		0
Amount Provided by Grantor		0
Prior Period Adjustment		0
		<u>1,144,645</u>
Cash Provided (Used) by Operating Activities		885,731
<u>CASH PROVIDED (USED) BY INVESTING ACTIVITIES</u>		
Decrease in Property Held for Sale		197,540
(Acquisitions)/Dispositions of Property and Equipment		<u>(697,628)</u>
Cash Provided (Used) by Investing Activities		(500,088)
<u>CASH PROVIDED (USED) BY FINANCING ACTIVITIES</u>		
Acquisition/(Reduction) of Debt		<u>3,598</u>
Cash Provided (Used) by Financing Activities		<u>3,598</u>
Increase (Decrease) in Cash		389,241
Cash, December 31, 2020		<u>9,527,894</u>
CASH, DECEMBER 31, 2021	\$	<u><u>9,917,135</u></u>

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

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF CASH FLOWS

For the Years Ended December 31, 2021 and December 31, 2020

	<u>2020</u>
<u>CASH FLOWS PROVIDED (USED) OPERATING ACTIVITIES</u>	
Change in Net Assets	\$ 1,460,780
Adjustment for Items Not Affecting Cash:	
Depreciation	\$ 373,746
(Increase) Decrease in Other Receivables	(409,025)
(Increase) Decrease in Notes Receivable	939,001
(Increase) Decrease in Prepaid Expenses	313
(Increase) Decrease in Due From Grantors	(360,034)
Increase (Decrease) in Escrow Payables	(1,770)
Increase (Decrease) in Accounts Payable	(102,229)
Increase (Decrease) in Accrued Expenses	29,385
Increase (Decrease) in Other Payables	0
Increase (Decrease) in Deposits Subject to Refund	(1,075)
Increase (Decrease) in Deferred Revenue	3,873
Increase (Decrease) in Insurance/Taxes Payable	0
Capitalized Notes Receivable	0
Capitalized Fixed Assets	479,161
Gain (Loss) on Disposition of Assets	(32,645)
Returned to Grantor	0
Amount Provided by Grantor	0
Prior Period Adjustment	<u>0</u>
	<u>918,701</u>
Cash Provided (Used) by Operating Activities	2,379,481
<u>CASH PROVIDED (USED) BY INVESTING ACTIVITIES</u>	
Decrease in Property Held for Sale	(41,395)
(Acquisitions)/Dispositions of Property and Equipment	<u>(396,407)</u>
Cash Provided (Used) by Investing Activities	(437,802)
<u>CASH PROVIDED (USED) BY FINANCING ACTIVITIES</u>	
Acquisition/(Reduction) of Debt	<u>(997,360)</u>
Cash Provided (Used) by Financing Activities	<u>(997,360)</u>
Increase (Decrease) in Cash	944,319
Cash, December 31, 2019	<u>8,583,575</u>
CASH, DECEMBER 31, 2020	<u>\$ 9,527,894</u>

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

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

NOTE 1: ORGANIZATION

LIFT Community Action Agency, Inc. (LIFTCAA) was incorporated in 1968 as a private non-profit organization. In 2021 LIFTCAA's name changed from Little Dixie Community Action Agency, Inc. The new name, LIFT Community Action Agency, Inc. is reflective of the organization's desire to inspire the communities of people served while encouraging upward mobility. LIFT stands for Lifting Individuals for Tomorrow which is at the core of all the organization does. LIFTCAA's mission is to improve the lives of low-income individuals and families through service and collaboration leading to self-sufficiency. Services are provided in areas including early childhood development, low-income housing programs, transportation, tourism and economic development.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Significant accounting and reporting policies applied in the preparation of the accompanying financial statements are as follows:

Basis of Accounting – The accrual basis of accounting is used by LIFTCAA. Under the accrual basis of accounting, revenues are recognized when earned and expenses when incurred. A receivable represents revenues earned and/or requested, but not received. Expenses incurred but not paid at year end are represented by a liability on the balance sheet. Grant funds received but not yet expended are included in temporarily restricted net assets. Other revenues are recognized when received or earned. Net assets represent the cumulative excess of revenues recognized over expenses incurred. These amounts are subject to recall or re-obligation at the discretion of the granting agencies or being carried over to the next program year.

Financial Statement Presentation – The accompanying financial statements report information regarding LIFTCAA's financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. In addition, LIFTCAA is required to present a statement of cash flows.

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the organization and changes therein are classified and reported as follows:

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

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

NWA Capital Fund (780) – represents funds provided by NeighborWorks America for making loans and for capital projects. All resources granted to this fund must be maintained in perpetuity. LIFTCAA is permitted to transfer or expend only the income (or other economic benefits) derived from capital assets in excess of the Investment and Grant Agreement (corpus).

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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.

	<u>2021</u>	<u>2020</u>
Purpose Restrictions Accomplished:		
Early Childhood Program Operations	\$ 8,432,370	\$ 8,139,498
Community Services Program Operations	3,390,994	3,282,526
Housing Program Operations	2,158,966	2,282,540
Transportation Program Operations	1,787,530	1,170,090
Economic Development Program Operations	349,667	212,273
General Operating	<u>0</u>	<u>1,597,100</u>
	<u>16,119,527</u>	<u>16,684,027</u>
Property/Equipment Acquisitions:		
Transportation Program	<u>162,593</u>	<u>11,945</u>
	<u>162,593</u>	<u>11,945</u>
Total Restrictions Released	<u>\$ 16,282,120</u>	<u>\$ 16,695,972</u>

Foreclosed Assets – Represents properties acquired through customer loan default. The real estate and other tangible assets acquired through foreclosure are included in Property Held for Sale on the Statement of Financial Position at the amount of their relevant defaulted loan, which approximates fair value. (see related Note 8).

Recognition of Revenues – LIFTCAA has adopted the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (Topic 606), as amended. ASU 2014-09, applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes as performance obligation approach to revenue recognition.

LIFTCAA has adopted the provisions of FASB ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (Topic 958). This accounting standard is meant to help not-for-profit entities evaluate whether transactions should be accounted for as contributions or as exchange transactions and, if the transaction is identified as a contribution, whether it is conditional or unconditional. ASU 2018-08 clarifies how an organization determines whether a resource provider is receiving commensurate value in return for a grant. If the resource provider does receive commensurate value from the grant recipient, the transaction is an exchange transaction and would follow the guidance under ASU 2014-09 (FASB ASC Topic 606). If no commensurate value is received by the grant maker, the transfer is a contribution. ASU 2018-08 stresses that the value received by the general public as a result of the grant is not considered to be commensurate value received by the provider of the grant.

In-Kind and Match Revenues, Expenses – Certain grants require in-kind and/or cash matching funds. LIFTCAA utilizes the fair market value of office space, furniture and equipment, and donated services as in-kind expenses. In-kind matching funds are included in both revenues and expenses.

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Use of Estimates – Management uses estimates and assumptions in preparing financial statements. These 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 these estimates.

Income Tax Status – LIFT Community Action Agency, Inc. qualifies as an organization exempt from income taxes under Section 501(c)(3) of the *Internal Revenue Code*. LIFTCAA is subject to a tax on income from any unrelated business. LIFTCAA has no unrelated business income for 2021 or 2020.

The accounting standards on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, LIFTCAA may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the organization and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for fiscal years 2021 and 2020.

LIFTCAA files forms 990 in the U.S. federal jurisdiction and the State of Oklahoma. Federal and state income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, LIFTCAA 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 LIFTCAA'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 LIFTCAA's programs in the coming year.

	<u>2021</u>	<u>2020</u>
Financial Assets at year-end	\$ 12,548,411	\$ 12,121,468
Less those unavailable for general expenditures within one year, due to Contractual or Donor-Imposed Restrictions:		
Restricted for Deposits/Escrow	(25,769)	(23,085)
Notes Receivable due in more than one year	(539,032)	(389,381)
Financial Assets available to meet cash needs for general expenditures within one year	<u>\$ 11,983,610</u>	<u>\$ 11,709,002</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

NOTE 4: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes or periods:

	<u>2021</u>	<u>2020</u>
Subject to Expenditure for Specified Purpose:		
Early Childhood Program Operations	\$ 18,811	\$ 4,745
Community Services Program Operations	22,829	47,287
Housing Program Operations	1,860,887	1,575,100
Transportation Program Operations	613,883	984,299
Economic Development Program Operations	<u>362,377</u>	<u>367,536</u>
	<u>2,878,787</u>	<u>2,978,967</u>
Subject to Acquisition of Property/Equipment:		
Early Childhood Program	0	0
Community Services Program	0	0
Housing Program	0	0
Transportation Program	0	0
Economic Development Program	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Invested in Perpetuity:		
Housing Program (NWA Capital Fund - 780)	<u>0</u>	<u>0</u>
	<u>\$ 2,878,787</u>	<u>\$ 2,978,967</u>

NOTE 5: CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of demand deposits and time deposits maintained at various financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). Deposits are carried at cost. Additionally, at one of the banks balances in excess of FDIC limits are collateralized with securities held by the pledging financial institution's trust department. At December 31, 2021 and 2020 all deposits were fully insured.

LIFTCAA's certificate of deposit of \$813,402 at December 31, 2021 serves as collateral for SOCDC's (related entity – see Note 20) \$500,000 line of credit.

NOTE 6: NOTES RECEIVABLE

LIFT Community Action Agency, Inc.:

LIFTCAA makes loans to individuals and businesses under various grant and loan supported programs. These notes receivable are a concentration of credit risk. Notes receivable under these programs were as follows:

		Total		
	<u>2021</u>	<u>No. of</u>	<u>2020</u>	<u>No. of</u>
Notes Receivable:		<u>Loans</u>		<u>Loans</u>
HOME 96 ReUse (See related Note 21)	\$ 64,253	1	\$ 70,331	1
Intermediary Relending Program	2,014	1	8,393	2
NWA Unrestricted	262,117	3	121,572	2
NWA Capital Fund	125,097	4	82,807	3
SBA	18,866	2	30,934	5
Economic Development	<u>109,200</u>	<u>2</u>	<u>125,878</u>	<u>2</u>
	<u>581,547</u>		<u>439,915</u>	

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

NOTE 6: NOTES RECEIVABLE, CONTINUED

	<u>Total</u>	
	<u>2021</u>	<u>2020</u>
Reserve for Doubtful Accounts:		
Intermediary Relending Program	121	504
SBA Microloans	<u>2,830</u>	<u>4,640</u>
Total Reserve for Doubtful Accounts	<u>2,951</u>	<u>5,144</u>
NET NOTES RECEIVABLE	<u>\$ 578,596</u>	<u>\$ 434,771</u>

Interest recognized for the year ended December 31, 2021 was \$26,704 and for December 31, 2020 was \$23,034. Interest on loans is recognized over the term of the loan and is calculated using the simple interest method on principal amounts outstanding.

Loan delinquency status is determined based on contractual terms.

Loan Delinquency Status as of December 31, 2021:

	<u>Current</u>	<u>No. Loans</u>	<u>%</u>	<u>Non-Current</u>	<u>No. Loans</u>	<u>%</u>
Intermediary Relending Program	\$ 2,014	1	100%	\$ ---	---	---
NWA Capital Fund	117,063	8	99.4%	8,034	1	.6%
HOME 96 ReUse	64,253	1	100%	---	---	---
SBA Microloans	18,866	2	100%	---	---	---
Economic Development	109,200	2	100%	---	---	---
NWA Unrestricted	262,117	3	100%	---	---	---

Loan Delinquency Status as of December 31, 2020:

	<u>Current</u>	<u>No. Loans</u>	<u>%</u>	<u>Non-Current</u>	<u>No. Loans</u>	<u>%</u>
Intermediary Relending Program	\$ 1,683	1	21%	\$ 6,210	1	79%
NWA Unrestricted	121,572	2	100%	---	---	---
NWA Capital Fund	75,220	2	91%	7,587	1	9%
HOME 96 ReUse	70,331	1	100%	---	---	---
SBA Microloans	30,934	5	100%	---	---	---
Economic Development	125,878	2	100%	---	---	---

The terms of these loans vary with the category of loans made. A reserve for doubtful loans has been established to recognize the portion of these loans that may not be collected. The reserve is maintained at a level that, in management's judgment, is adequate to absorb credit losses inherent in the loan portfolio. The amount of the reserve is based on funding source requirements and management's evaluation of the collectability of the loans. It is LIFTCAA's policy to charge off uncollectible notes receivable when management determines the loan will not be collected.

Under the terms of the NeighborWorks grant, the principal of the Capital Fund loans are restricted in perpetuity. The notes receivable are reflected as notes payable within the appropriate LIFTCAA funds. Loans from NWA funds totaled \$0 as of December 31, 2021 and December 31, 2020. The interest earned on these loans is unrestricted. LIFTCAA has obtained fidelity bond coverage sufficient to cover any loss of funds paid by NeighborWorks.

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

NOTE 6: NOTES RECEIVABLE, CONTINUED

NWA Capital Fund notes receivable consists of the following:

	<u>2021</u>	<u>2020</u>
Loans to Individuals	\$ <u>125,097</u>	\$ <u>82,807</u>

Loan activity for the year ended December 31, 2021 was as follows:

	Balance at <u>12/31/20</u>	<u>Repayments</u>	<u>Write-Offs</u>	<u>Loans Made</u>	Balance at <u>12/31/21</u>
Notes Receivable	\$ 439,915	\$(71,207)	\$ 0	\$ 212,839	\$ 581,547
Allowance for Doubtful Accounts	(5,144)	0	0	2,193	(2,951)
Total	\$ <u>434,771</u>	\$ <u>(71,207)</u>	\$ <u>0</u>	\$ <u>215,032</u>	\$ <u>578,596</u>

Loan activity for the year ended December 31, 2020 was as follows:

	Balance at <u>12/31/19</u>	<u>Repayments</u>	<u>Write-Offs</u>	<u>Loans Made</u>	Balance at <u>12/31/20</u>
Notes Receivable	\$ 1,379,278	\$(156,556)	\$(924,453)*	\$ 141,646	\$ 439,915
Allowance for Doubtful Accounts	(5,505)	0	0	361	(5,144)
Total	\$ <u>1,373,773</u>	\$ <u>(156,556)</u>	\$ <u>(924,453)</u>	\$ <u>142,007</u>	\$ <u>434,771</u>

* Includes \$924,453 of release from restriction by NWA.

NOTE 7: PROPERTY AND EQUIPMENT

Acquisitions of fixed assets are recorded as expenditures in the appropriate program service at cost or estimated fair value, if cost is not determinable. Those fixed assets with a cost of acquisition or estimated fair value of \$5,000 or more are also capitalized. Depreciation of property and equipment has been calculated on the estimated useful lives using the straight-line method as follows:

Building and Improvements	40 years
Equipment	10 years
Vehicles	5 years
Leasehold Improvements	Life of Lease

Fixed assets acquired with grant funds, which LIFTCAA maintains a fiduciary relationship with the grantor, are subject to a reversionary interest back to the grantor agency.

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

NOTE 7: PROPERTY AND EQUIPMENT, CONTINUED

Property and equipment consist of the following:

	<u>2021</u>	<u>2020</u>
Land	\$ 345,647	\$ 345,647
Buildings and Improvements	6,372,589	6,372,589
Buildings and Improvements – Construction in Progress	90,735	0
Vehicles	4,000,373	3,456,122
Computers and Equipment	910,707	875,389
Leasehold Improvements	<u>2,123,011</u>	<u>2,123,011</u>
Total Property and Equipment	13,843,062	13,172,758
 Accumulated Depreciation	 (5,594,075)	 (5,226,798)
Accumulated Amortization	<u>(2,053,452)</u>	<u>(2,043,858)</u>
 Net Property and Equipment	 <u>\$ 6,195,535</u>	 <u>\$ 5,902,102</u>

NOTE 8: FORECLOSED RESIDENTIAL REAL ESTATE

Foreclosed residential real estate includes all properties held at December 31, 2021 and 2020 for which physical possession had been obtained, either through (a) legal title obtained upon completion of foreclosure proceedings or (b) conveyance by the borrower in satisfaction of a loan through completion of a deed in lieu of foreclosure or another similar legal agreement. The carrying amount of foreclosed residential real estate properties at December 31, 2021 and 2020 was as follows:

	<u>2021</u>	<u>2020</u>
Properties acquired through foreclosure proceedings	\$ 0	\$ 0
Properties conveyed through a deed in lieu of foreclosure	<u>0</u>	<u>0</u>
Total	<u>\$ 0</u>	<u>\$ 0</u>

In addition, at December 31, 2021, LIFTCAA had an interest in one consumer mortgage loan secured by residential real estate property for which formal foreclosure proceedings were in process. The carrying amount of this loan, included in Notes Receivable (NWA Capital Fund (780)), was \$8,034 at December 32, 2021.

NOTE 9: PROPERTY HELD FOR SALE

Property Held for Sale is carried at cost based on LIFTCAA's original cost in the property and the costs of any additions to ready the property for sale. A gain or loss is recognized at the time of sale based on the difference between the cost related to the property and the sale price.

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

NOTE 10: LONG TERM DEBT

LIFTCAA had the following long-term debts:

	Principal Balance <u>12/31/21</u>	Principal Balance <u>12/31/20</u>
Note payable to U.S. Small Business Administration. Amount authorized is \$100,000. As of December 31, 2021 funds totaling \$100,000 had been drawn down. No principal or interest payments are due during the first twelve months. Subsequent interest rate will be .25% if loan portfolio exceeds \$10,000, and zero if it is equal to or less than \$10,000. Payments are \$926/month.	\$ 39,861	\$ 50,857
Note payable to First United Bank, dated July 9, 2021 for \$16,779. The note calls for 60 payments of \$309 per month at 3.99% interest. Secured by equipment.	<u>14,594</u>	<u>0</u>
Total Long-Term Debt	<u>\$ 54,455</u>	<u>\$ 50,857</u>

Annual payments required to amortize the above outstanding debt over the next five years, and thereafter, are as follows:

Fiscal Year Ending <u>December 31,</u>	
2022	\$ 14,158
2023	14,310
2024	14,468
2025	10,215
2026	1,304
Thereafter	<u>0</u>
Total	<u>\$ 54,455</u>

Change in Long Term Debt:

Fund <u>No</u>	Balance <u>12/31/20</u>	Additions	Retirements	Balance <u>12/31/21</u>
160 US Small Business Admin.	\$ 50,857	\$ 0	\$(10,996)	\$ 39,861
281 Clayton State Park	<u>0</u>	<u>16,779</u>	<u>(2,185)</u>	<u>14,594</u>
Total	<u>\$ 50,857</u>	<u>\$ 16,779</u>	<u>\$(13,181)</u>	<u>\$ 54,455</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

NOTE 11: OPERATING LEASES

LIFTCAA - LESSEE:

On June 30, 2020, LIFTCAA leased office equipment under an operating lease for 51 months with quarterly payments of \$234. During the year ended December 31, 2021, \$936 was paid on the lease.

On December 28, 2015, LIFTCAA leased office equipment under an operating lease for 60 months with quarterly payments of \$219. During the year ended December 31, 2020, \$876 was paid on this lease.

On May 26, 2014, LIFTCAA leased space under a 99 year operating lease for annual payments of \$1. During the years ended December 31, 2021 and 2020, \$1 was paid on this lease each year.

On March 1, 2019, LIFTCAA leased space under an operating lease for 12 monthly payments of \$700. The lease was renewed March 1, 2020 for 24 monthly payments of \$700. During the years ended December 31, 2021 and 2020, \$8,400 was paid on the lease each year.

On May 1, 2020, LIFTCAA leased space under an operating lease for 60 monthly payments of \$500. During the years ended December 31, 2021 and December 31, 2020, \$6,000 was paid on this lease each year.

Future minimum lease payments under operating leases that have remaining terms in excess of one year are:

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>2021</u>	<u>2020</u>
2021	\$ ---	\$ 6,001
2022	6,001	6,001
2023	6,001	6,001
2024	2,501	2,501
2025	1	1
2026	1	---

LIFTCAA – LESSOR:

On December 16, 2018, LIFTCAA leased a portion of office space in their administration building to the U.S. Government under an operating lease for 60 monthly payments of \$6,365. During the years ended December 31, 2021 and December 31, 2020, LIFTCAA received \$76,374 in rental revenues each year. The lease contains a cancellation clause.

NOTE 12: DEPOSITS SUBJECT TO REFUND

Amounts recorded as deposits subject to refund consist of rental deposits on apartments owned and managed by LIFT Community Action Agency, Inc.

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

NOTE 13: COMPENSATED ABSENCES

LIFTCAA employees are permitted to accumulate annual leave at the rate of eight (8) hours per month during the first five years of service. After five years of service, the rate is ten (10) hours per month. The maximum hours which may be accrued and carried over is 144 hours or 24 days. Accumulated annual leave totaled \$352,211 as of December 31, 2021 and \$397,414 as of December 31, 2020. These amounts are included as accrued expenses on the accompanying statements of financial position.

Employees accrue sick leave at the rate of eight (8) hours per month, up to a maximum of 1,040 hours. However, employees are not compensated for unused sick leave upon their leaving employment with LIFTCAA. Accordingly, an accrual has not been made in the accompanying statements of financial position for any sick leave payable.

NOTE 14: EMPLOYEE PENSION PLANS

Plan Description – LIFTCAA provides pension benefits for all its regular full-time employees through a 403(b) tax sheltered annuity retirement plan (the Plan). Regular full-time employees normally working 20 hours or more per week are eligible to participate. Elective contributions up to 15% of an employee's eligible compensation may be contributed to the Plan, not to exceed \$16,500. LIFTCAA contributes up to 10% of each employee's eligible compensation. Vesting in employer contributions is 25% per year beginning with the first full year of service.

For the year ended December 31, 2021 LIFTCAA contributed \$504,760 and for the year ended December 31, 2020, LIFTCAA contributed \$540,590.

NOTE 15: INDIRECT COST RATE

LIFTCAA utilizes indirect cost rates to charge indirect costs, or general and administrative expenses, to the various grants and program services. The rate, as approved by the U. S. Department of Health and Human Services, was 23.00% (provisional) for 2021 and 23.00% (predetermined) for 2020. This rate is applied against direct salaries and wages for each grant and program service. The amounts are then recovered into the indirect cost pool from which actual indirect costs are paid.

NOTE 16: EMPLOYEE BENEFIT RATE

LIFTCAA utilizes an employee benefits cost rate to charge certain employee benefits, including termination leave, health insurance, and workers compensation to the various grants and program services. The rate was 14.0% for 2021 and 15.4% for 2020. Payroll taxes and retirement contributions are charged at their applicable rates. These rates are applied to direct salaries and wages for each program service and are evaluated annually, with adjustments as needed, based on the amount of employee benefits reserve and estimated direct salaries.

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

NOTE 17: PROGRAM SPACE COSTS

LIFTCAA charges various programs for utilities and space costs based on the percentage of space these programs occupy. The amounts received for these costs from the various programs are recognized as other revenue in other funds without donor restrictions.

NOTE 18: ECONOMIC DEPENDENCY

The LIFTCAA receives a significant portion of its revenue from funds provided through federal and state grants. The grant amounts are appropriated each year at the federal and/or state level. If significant budget cuts are made at the federal and/or state level, the amount of the funds the organization receives could be reduced significantly, and have an adverse impact on its operation. Management is not aware of any actions that will adversely affect the amount of funds the organization will receive in the next fiscal year.

NOTE 19: COMMITMENTS AND CONTINGENCIES

In the normal course of operations, LIFTCAA participates in a number of federal and state assisted grant programs. 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, LIFTCAA has no such requests pending, and in the opinion of management, any such amounts would not be considered material.

LIFTCAA is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employer health and life; and natural disasters. LIFTCAA maintains insurance coverage for these risks.

NOTE 20: RELATED PARTY TRANSACTIONS – RELATED ENTITIES

LIFTCAA is related through common management to Belmont Place Senior Housing, Kiamichi Place Senior Housing and Clayton Place Senior Housing, which are 501(c)(3) non-profit entities organized for the purpose of constructing and operating apartment complexes under Section 202 of the National Housing Act.

The following receivables were owed to LIFTCAA:

	<u>2021</u>	<u>2020</u>
Belmont Place	\$ 104,063	\$ 79,281
Kiamichi Place	90,590	64,501
Clayton Place	<u>174,280</u>	<u>154,983</u>
	<u>\$ 368,933</u>	<u>\$ 298,765</u>

Additionally, LIFTCAA has contracts to provide management for the Belmont Place, Clayton Place and Kiamichi Place projects. LIFTCAA received management fees of \$25,388 for the year ended December 31, 2021 and \$24,167 for the year ended December 31, 2020.

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

NOTE 20: RELATED PARTY TRANSACTIONS – RELATED ENTITIES, CONTINUED

LIFTCAA is related through common management to Southeast Oklahoma Community Development Corporation (SOCDC). SOCDC is a 501(c)(3) non-profit entity organized for the purpose of improving economic and financial stability through financing and development assistance for low-income individuals and families (lending activities).

The following receivables were owed to LIFTCAA:

<u>2021</u>	<u>2020</u>
\$ <u>372,662</u>	\$ <u>372,662</u>

Additionally, LIFTCAA provides collateral for SOCDC debt (see related Note 5).

NOTE 21: ROULEAU HOUSE LIMITED PARTNERSHIP

LIFT Community Action Agency, Inc. is a co-general partner in the Rouleau House Limited Partnership which was formed to rehabilitate, own and operate a 20 unit apartment project for the elderly. Interest in the limited partnership is as follows:

LIFT Community Action Agency, Inc. (non-profit)	co-general partner	1%
Southridge Apartments, Inc. (for-profit)	co-general partner	4%
Individual	limited partner	95%

LIFTCAA's interest in the limited partnership is not included in the financial statements. Any adjustment to include this interest would not be material to the financial statements.

HOME funds were loaned to the limited partnership for the housing project, which must be repaid to LIFT Community Action Agency, Inc. with interest.

<u>Project</u>	<u>Original Loan</u>	<u>Term</u>	<u>Interest</u>	<u>12/31/20</u> <u>Balance</u>	<u>12/31/21</u> <u>Balance</u>
Rouleau House	\$ 175,000	30 years	1%	\$ 70,331	\$ 64,253

(See related Note 6 – Notes Receivable – HOME 96 ReUse)

NOTE 22: RISKS AND UNCERTAINTIES

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

NOTE 23: SUBSEQUENT EVENTS

Date of Management Evaluation – Management of LIFTCAA has evaluated subsequent events through August 9, 2022 which is the date the financial statements were available to be issued.

Saunders & Associates, PLLC

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER 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
LIFT Community Action Agency, Inc.

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 LIFT Community Action Agency, Inc. (a non-profit organization), which comprise the statement of financial positions as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated August 9, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered LIFT Community Action Agency, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 LIFT Community Action Agency, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of LIFT Community Action Agency, Inc.'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 LIFT Community Action Agency, Inc.'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.

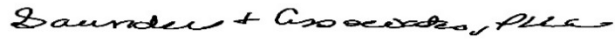
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 LIFT Community Action Agency, Inc.'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 LIFT Community Action Agency, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering LIFT Community Action Agency, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

August 9, 2022

Saunders & Associates, PLLC

Certified Public Accountants

630 East 17th Street * P. O. Box 1406 * Ada, Oklahoma 74820 * (580) 332-8548 * FAX: (580) 332-2272

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
LIFT Community Action Agency, Inc.

Report on Compliance for Each Major Program

We have audited LIFT Community Action Agency, Inc.'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 LIFT Community Action Agency, Inc.'s major federal programs for the years ended December 31, 2021 and 2020. LIFT Community Action Agency, Inc.'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 LIFT Community Action Agency, Inc.'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 LIFT Community Action Agency, Inc.'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 LIFT Community Action Agency, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, LIFT Community Action Agency, Inc. 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 years ended December 31, 2021 and 2020.

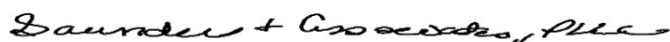
Report on Internal Control Over Compliance

Management of LIFT Community Action Agency, Inc. 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 LIFT Community Action Agency, Inc.'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 LIFT Community Action Agency, Inc.'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

August 9, 2022

SUPPLEMENTAL INFORMATION

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	Assistance Listing Number	Additional Award Identification	Contract Number	Passed Through to Subrecipients	Expenditures
Federal Programs							
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>							
Direct Programs:							
Head Start Cluster:							
Administration for Children and Families -							
Head Start/Early Head Start	221/321		93.600		06 CH 010743/03	\$	\$ 3,589,901
Head Start/Early Head Start	222/322		93.600		06 CH 010743/04		321,117
Head Start - CRRSA	270		93.600	COVID-19	06 HE 000106/01		29,421
Head Start - ARP	270		93.600	COVID-19	06 HE 000106/01		0
Early Head Start Child Care	460		93.600		06 HP 003312/01		687,515
Early Head Start Child Care	461		93.600		06 HP 003312/02		1,162,986
Early Head Start Child Care	461		93.600	COVID-19	06 HP 003312/02		8,066
Total 93.600						0	5,799,006
Total Head Start Cluster						0	5,799,006
Substance Abuse and Mental Health Services Administration -							
Drug Free Communities	490		93.276		5NH28CE002832-08		10,045
Drug Free Communities	491		93.276		1NH28CE002832-01		70,829
Total 93.276						0	80,874
Health Resources and Services Administration -							
Healthy Start Initiative	540		93.926		6H49MC27826-07		509,889
Healthy Start Initiative	541		93.926		5H49MC27826-08		729,416
Total 93.926						0	1,239,305
Early Childhood Comprehensive Systems Impact	660		93.110		H25MC30343 20/21		285,089
Early Childhood Comprehensive Systems Impact	661		93.110		H25MC30343 19/20		0
Total 93.110						0	285,089
Rural Health Care Services Outreach - Opioid Response	811		93.912		G25RH32444-01 20/23		220,960
Total 93.912						0	220,960
Pass-Through Oklahoma Department of Commerce:							
		095453171					
Low-Income Home Energy Assistance	630		93.568		18185 DHS 20		57,608
Low-Income Home Energy Assistance	631		93.568		17682 DHS 19		112,147
Total 93.568						0	169,755
Community Service Block Grant	120		93.569		18140 CSBG 21		205,210
Community Service Block Grant	122		93.569		17733 CSBG 20		82,118
Community Service Block Grant	130		93.569	COVID-19	17839 CSBG CR 20		136,164
Community Service Block Grant	135		93.569		18391 CSBG 21		1,411
Community Service Block Grant	140		93.569		17963 CSBG 20		4,233
Community Service Block Grant	141		93.569	COVID-19	18012 CSBG CR 20		5,600
Pass-Through Oklahoma Association of Community Action Agencies:							
		N/A					
Community Service Block Grant	881		93.569		2021 OADP/ODOC LITTLEDIXIE		4,444
Total 93.569						0	439,180
Total U. S. Department of Health and Human Services						0	8,234,169

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

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	Assistance Listing Number	Additional Award Identification	Contract Number	Passed Through to Subrecipients	Expenditures
<u>U. S. DEPARTMENT OF JUSTICE</u>							
Direct Programs:							
Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program	300		16.589		2017-WR-AX-0046		227,938
Total 16.589						0	227,938
Pass-Through District Attorney's Council:		N/A					
Crime Victim Assistance	570		16.575	2021 LittleDixieCAA 101			20,045
Crime Victim Assistance	571		16.575	2020 VOCA LDCAA 192			73,372
Crime Victim Assistance	580		16.575	2020 VOCA LDCAA 191			56,751
Crime Victim Assistance	581		16.575	2021 VOCA LDCAA 100			14,490
Total 16.575						0	164,658
Pass-Through Youth Collaboratory of Pittsburg, PA Juvenile Mentoring Program	500	N/A	16.726		2019JUF00013		82,586
Total 16.726						0	82,586
Total U. S. Department of Justice						0	475,182
<u>U. S. DEPARTMENT OF LABOR</u>							
Direct Programs:							
Youth Build	360		17.274		YB-32995-18-60-A-40		148,217
Total 17.274						0	148,217
Total U. S. Department of Labor						0	148,217
<u>U. S. DEPARTMENT OF AGRICULTURE</u>							
Direct Programs:							
Rural Housing Service	311		10.420		SHARE 1231ME18C003		1,494,891
Rural Housing Service	350		10.420		Self Help Housing 18-21		569,547
Total 10.420						0	2,064,438
Community Facilities Program	806		10.766		N/A		(1,375)
Total 10.766						0	(1,375)
Pass-Through Oklahoma Department of Education:		N/A					
Child and Adult Care Food Program	370		10.558		DC-48-012 20/21		57,605
Child and Adult Care Food Program	371		10.558		DC-48-012 21/22		11,863
Child and Adult Care Food Program	420		10.558		H-12-01 21/22		261,227
Child and Adult Care Food Program	421		10.558		H-12-01 20/21		805,256
Child and Adult Care Food Program	520		10.558		DC-12-100 20/21		150,696
Child and Adult Care Food Program	521		10.558		DC-12-100 21/22		43,892
Total 10.558						0	1,330,539
Total U. S. Department of Agriculture						0	3,393,602

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

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	Assistance Listing Number	Additional Award Identification	Contract Number	Passed Through to Subrecipients	Expenditures
<u>U. S. DEPARTMENT OF TRANSPORTATION</u>							
Pass-Through Oklahoma Department of Transportation:		N/A					
Public Transportation for Nonurbanized Areas	230		20.509	COVID-19	FTA-5311-CARE(411)		674,815
Public Transportation for Nonurbanized Areas	235		20.509	COVID-19	S-TRF-9025(470)		0
Public Transportation for Nonurbanized Areas	240		20.509		FTA 5311-TP-22(441)		52,783
Public Transportation for Nonurbanized Areas	245		20.509		FTA 5311-TP-20(389)		360,451
Total 20.509						0	1,088,049
Federal Transit Cluster:							
Bus and Bus Facilities Formula Program	247		20.526		FTA 5339-BBF(045)		132,680
Total 20.526						0	132,680
Total Federal Transit Cluster						0	132,680
Total U. S. Department of Transportation						0	1,220,729
<u>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>							
Pass-Through Neighborworks America:		N/A					
Comprehensive Housing Counseling	701		14.169		N/A		10,232
Total 14.169						0	10,232
Pass-Through Oklahoma Housing Finance Authority:		N/A					
HOME Investment Partnership Program	640		14.239		1591 HOME 18		2,337
HOME Investment Partnership Program	641		14.239		1642 HOME 20		4,078
HOME Investment Partnership Program	650		14.239		1659 HOME 20		9,485
HOME Investment Partnership Program	730		14.239		1658 HOME 20		7,428
HOME Investment Partnership Program	740		14.239		1641 HOME 20		8,797
Total 14.239						0	32,125
Total U.S. Department of Housing and Urban Development						0	42,357
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICES</u>							
Direct Programs:							
Retired and Senior Volunteer Program - 2021/2022	400		94.002		19SRWOK001		44,676
Retired and Senior Volunteer Program - 2020/2021	401		94.002		19SRWOK001		23,720
Total 94.002						0	68,396

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

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	Assistance Listing Number	Additional Award Identification	Contract Number	Passed Through to Subrecipients	Expenditures
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICES, CONTINUED</u>							
Pass-Through Oklahoma Community Service Commission:		N/A					
AmeriCorps - 21/22	390		94.006		18AFHOK0010005		51,076
AmeriCorps - 20/21	391		94.006		18AFHOK0010005		64,576
Total 94.006						0	115,652
Total Corporation for National and Community Services						0	184,048
<u>NEIGHBORWORKS AMERICA</u>							
Direct Programs:							
NWA COVID Response	450		21.000		N/A		0
NWA Rural Impact	710		21.000		N/A		0
NWA Supplemental Grant	760		21.000	COVID-19	N/A		20,000
NWA Expendable Grant	770/771		21.000		N/A		172,310
NWA Racial Equity	790		21.000		N/A		19,514
NWA Capital Fund (Unrestricted)	800		21.000		N/A		4,441
NWA Agency Rebranding	801		21.000		N/A		20,000
NWA Network Supplemental Request	850		21.000		N/A		3,957
Total 21.000						0	240,222
Total Neighborworks America						0	240,222
<u>U. S. DEPARTMENT OF ENERGY</u>							
Pass-Through Oklahoma Department of Commerce:		095453171					
Weatherization Assistance for Low-Income Persons	610		81.042		18215 DOE 21		108,943
Weatherization Assistance for Low-Income Persons	611		81.042		17811 DOE 20		66,699
Total 81.042						0	175,642
Total U. S. Department of Energy						0	175,642
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>							
Direct Programs:							
Emergency Food & Shelter	550		97.024		Pushmataha Co - Phase 38		1,509
Emergency Food & Shelter	551		97.024	COVID-19	Choctaw Co - Phase CARES		5,810
Emergency Food & Shelter	552		97.024	COVID-19	Pushmataha Co - Phase CARES		10,673
Emergency Food & Shelter	562		97.024		Pushmataha Co - Phase 37		598
Pass-Through McCurtain County, Oklahoma		N/A					
Emergency Food & Shelter	553		97.024		McCurtain Co - Phase 38		182
Emergency Food & Shelter	554		97.024	COVID-19	McCurtain Co - Phase CARES		327
Pass-Through SOS for Families		N/A					
Emergency Food & Shelter	563		97.024		McCurtain Co - Phase 37		100
Total 97.024						0	19,199
Total U. S. Department of Homeland Security						0	19,199
Total Expenditures of Federal Awards						\$ 0	\$ 14,133,367

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

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/ Program Title	LDCAA Fund No.	Pass Through Entity Identifying Number	Assistance Listing Number	Additional Award Identification	Contract Number	Passed Through to Subrecipients	Expenditures
State Programs							
<u>OKLAHOMA DEPARTMENT OF HUMAN SERVICES</u>							
Pass-Through Community Action Project of Tulsa County:							
Oklahoma Early Childhood - 20/21	305				N/A		94,999
Oklahoma Early Childhood - 21/22	306				N/A		89,149
Total Oklahoma Department of Human Services						<u>0</u>	<u>184,148</u>
<u>OKLAHOMA COMMISSION FOR CHILDREN</u>							
CASA - 20/21	531				AG1118		10,373
CASA - 21/22	535				AG1118		2,855
Freestanding Multidisciplinary Child Abuse - Choctaw Co	340				1279002036		0
Community Based Youth and Family Services - Choctaw County FSMDT	210				1279002408		14,046
Community Based Youth and Family Services - Pushmataha County FSMDT	215				1279002383		18,661
Total Oklahoma Commission for Children						<u>0</u>	<u>45,935</u>
<u>OKLAHOMA TOURISM AND RECREATION DEPARTMENT</u>							
Management of State Parks	280/480				5669023157		58,978
Management of State Parks	281/481				5669026919		58,978
Total Oklahoma Tourism and Recreation						<u>0</u>	<u>117,956</u>
<u>OKLAHOMA DEPARTMENT OF COMMERCE</u>							
State Appropriated Funds for Community Action Agencies	260				18247 SAF/CAA 22		5,025
State Appropriated Funds for Community Action Agencies	261				17891 SAF/CAA 21		5,025
State Appropriated Funds for Community Action Agencies	250				18304 SAF/CAA HS 22		24,376
State Appropriated Funds for Community Action Agencies	251				17910 SAF/CAA HS 21		64,493
Passed-Through KiBois Community Action Foundation:							
Prescription Assistance	485				RX OK 20/21		1,452
Prescription Assistance	506				RX OK 21/22		593
Total Oklahoma Department of Commerce						<u>0</u>	<u>100,964</u>
Total Expenditures of State Awards						<u>\$ 0</u>	<u>\$ 449,003</u>
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS						<u>\$ 0</u>	<u>\$ 14,582,370</u>

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

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

December 31, 2021

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards 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 the organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the organization.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal and state awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3: CONTINGENT LIABILITIES

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

NOTE 4: INDIRECT COSTS

LIFT Community Action Agency, Inc. has elected not to use the 10 percent de minimis indirect cost rate as allowed under the *Uniform Guidance*.

NOTE 5: NONCASH AWARDS

LIFT Community Action Agency, Inc. had the following loan balances outstanding at December 31, 2021. These loan balances are not included in the federal expenditures presented in the schedule of expenditures of federal and state awards.

<u>Program Title</u>	<u>LIFTCAA Fund No.</u>	<u>Federal CFDA No.</u>	<u>Amount Outstanding</u>
<u>U. S. Small Business Administration</u> Revolving Loan Fund	160	59.046	\$ 39,861

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

December 31, 2021

NOTE 6: RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

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

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
ALL PROGRAMS
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

<u>REVENUES</u>	Early Childhood	Community Services	Housing
Contributions	\$ 4,000	\$ 34,431	\$ 0
Rental	0	0	622,301
Federal Grants and Loans	7,125,961	3,065,003	2,559,082
State Grants	273,017	42,248	0
Program Fees and Contracts	1,729,115	3,281	226,520
Recoveries from Programs	0	0	0
Miscellaneous	0	82,024	0
Match Revenues	817,189	229,665	1,953
Interest and Dividends	8,522	771	43,197
Total Revenues	<u>9,957,804</u>	<u>3,457,423</u>	<u>3,453,053</u>
<u>EXPENSES</u>			
Salaries and Wages	3,250,021	1,332,518	1,268,376
Fringe Benefits	967,830	412,824	357,924
Indirect Costs	745,974	306,240	304,233
Stipends	0	63,771	0
Consultant/Contractual	770,123	196,003	91,284
Travel and Transportation	74,805	54,414	102,292
Space Cost	252,017	63,527	41,313
Telephone and Utilities	173,664	42,437	148,373
Rehabilitation/Renovation	0	0	0
Postage	2,667	13,170	1,620
Supplies	516,869	440,679	75,460
Food	1,105,310	9,826	520
Equipment and Facilities	5,334	74,305	117,031
Advertising/Promotion	3,712	44,947	12,119
Insurance	69,799	1,128	158,430
Printing and Publications	35,081	28,224	1,675
Repairs and Maintenance	15,181	1,008	279,171
Other	523,158	128,563	59,269
Training	1,664	46,133	9,389
Fees, Licenses and Dues	44,909	39,281	33,460
Direct Services	0	76,386	1,744
Match Expense	817,189	229,665	1,953
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	<u>9,375,307</u>	<u>3,605,049</u>	<u>3,065,636</u>
Excess Revenues Over (Under) Expenses	582,497	(147,626)	387,417
Transfers In (Out)	(18,481)	(7)	(173,039)
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	18,488	0	98,472
Gain (Loss) on Disposition of Assets	0	0	0
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2020	<u>1,210,965</u>	<u>183,868</u>	<u>4,975,934</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 1,793,469</u>	<u>\$ 36,235</u>	<u>\$ 5,288,784</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
ALL PROGRAMS
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

REVENUES	Transportation	Economic Development	General Operating	Total
Contributions	\$ 0	\$ 0	\$ 3,600	\$ 42,031
Rental	0	0	0	622,301
Federal Grants and Loans	1,135,232	0	0	13,885,278
State Grants	0	117,956	0	433,221
Program Fees and Contracts	440,337	689,327	0	3,088,580
Recoveries from Programs	0	0	3,170,898	3,170,898
Miscellaneous	0	0	5,902	87,926
Match Revenues	0	0	0	1,048,807
Interest and Dividends	4,138	14,903	32,541	104,072
Total Revenues	<u>1,579,707</u>	<u>822,186</u>	<u>3,212,941</u>	<u>22,483,114</u>
EXPENSES				
Salaries and Wages	672,155	273,035	1,205,343	8,001,448
Fringe Benefits	178,013	81,304	377,504	2,375,399
Indirect Costs	154,596	62,797	18,414	1,592,254
Stipends	0	0	0	63,771
Consultant/Contractual	5,948	70,231	178,207	1,311,796
Travel and Transportation	85,920	8,594	29,336	355,361
Space Cost	49,767	0	30,798	437,422
Telephone and Utilities	61,277	86,283	17,121	529,155
Rehabilitation/Renovation	0	0	0	0
Postage	118	36	6,053	23,664
Supplies	6,142	15,841	53,047	1,108,038
Food	0	0	16,325	1,131,981
Equipment and Facilities	518,670	26,614	48,824	790,778
Advertising/Promotion	4,338	959	13,302	79,377
Insurance	140,225	86,558	1,279,490	1,735,630
Printing and Publications	46	0	782	65,808
Repairs and Maintenance	46,241	58,877	59	400,537
Other	14,369	16,293	206,757	948,409
Training	15	200	19,695	77,096
Fees, Licenses and Dues	12,283	24,215	28,811	182,959
Direct Services	0	0	1,759	79,889
Match Expense	0	0	0	1,048,807
Bad Debt Expense	0	(2,193)	0	(2,193)
Depreciation and Amortization	0	0	404,195	404,195
Interest	0	447	0	447
Total Expenses	<u>1,950,123</u>	<u>810,091</u>	<u>3,935,822</u>	<u>22,742,028</u>
Excess Revenues Over (Under) Expenses	(370,416)	12,095	(722,881)	(258,914)
Transfers In (Out)	(497,395)	(5,323)	694,245	0
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	497,395	16,567	0	630,922
Gain (Loss) on Disposition of Assets	0	0	(7,803)	(7,803)
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2020	<u>984,299</u>	<u>1,081,580</u>	<u>9,625,441</u>	<u>18,062,087</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 613,883</u>	<u>\$ 1,104,919</u>	<u>\$ 9,589,002</u>	<u>\$ 18,426,292</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
EARLY CHILDHOOD

For the Year Ended December 31, 2021

	221 Head Start 06CH010743/03	222 Head Start 06CH010743/04	250 18304 SAF/ CAA HS 22	251 17910 SAF/ CAA HS 21	270 HS/EHS/CC CCRSA 06HE000106/01
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	2,822,180	243,866	0	0	29,421
State Grants	0	0	24,376	64,493	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	556,773	50,164	0	0	0
Interest and Dividends	0	0	0	0	0
Total Revenues	<u>3,378,953</u>	<u>294,030</u>	<u>24,376</u>	<u>64,493</u>	<u>29,421</u>
EXPENSES					
Salaries and Wages	1,418,614	128,885	18,589	47,968	18,925
Fringe Benefits	427,881	39,185	5,787	16,525	6,143
Indirect Costs	274,881	29,593	0	0	4,353
Stipends	0	0	0	0	0
Consultant/Contractual	10,216	5,000	0	0	0
Travel and Transportation	34,257	3,973	0	0	0
Space Cost	129,321	5,844	0	0	0
Telephone and Utilities	93,115	9,468	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	705	13	0	0	0
Supplies	209,184	5,336	0	0	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	44,351	0	0	0	0
Printing and Publications	22,996	478	0	0	0
Repairs and Maintenance	4,399	288	0	0	0
Other	148,949	16,136	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	31,048	988	0	0	0
Direct Services	0	0	0	0	0
Match Expense	556,773	50,164	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>3,406,690</u>	<u>295,351</u>	<u>24,376</u>	<u>64,493</u>	<u>29,421</u>
Excess Revenues Over (Under) Expenses	(27,737)	(1,321)	0	0	0
Transfers In (Out)	17,652	1,321	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	10,085	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
EARLY CHILDHOOD

For the Year Ended December 31, 2021

	305 Oklahoma Early Childhood 20-21	306 Oklahoma Early Childhood 21-22	321 Early Head Start 06CH010743/03	322 Early Head Start 06CH010743/04
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	0	767,721	77,251
State Grants	94,999	89,149	0	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	44,038	45,947	106,734	2,529
Interest and Dividends	0	0	0	0
Total Revenues	<u>139,037</u>	<u>135,096</u>	<u>874,455</u>	<u>79,780</u>
EXPENSES				
Salaries and Wages	43,657	45,036	396,416	33,255
Fringe Benefits	28,024	23,535	123,015	10,283
Indirect Costs	22,338	16,719	76,178	7,649
Stipends	0	0	0	0
Consultant/Contractual	0	0	2,489	0
Travel and Transportation	0	2,602	2,273	255
Space Cost	0	0	29,929	463
Telephone and Utilities	927	1,257	20,054	1,819
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	157	3
Supplies	53	0	65,032	18,675
Food	0	0	1,046	123
Equipment and Facilities	0	0	0	0
Advertising/Promotion	0	0	0	0
Insurance	0	0	6,398	0
Printing and Publications	0	0	2,493	311
Repairs and Maintenance	0	0	779	0
Other	0	0	38,959	4,267
Training	0	0	0	0
Fees, Licenses and Dues	0	0	2,503	148
Direct Services	0	0	0	0
Match Expense	44,038	45,947	106,734	2,529
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>139,037</u>	<u>135,096</u>	<u>874,455</u>	<u>79,780</u>
Excess Revenues Over (Under) Expenses	0	0	0	0
Transfers In (Out)	0	0	(2,241)	0
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	0	0	2,241	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2020	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
EARLY CHILDHOOD

For the Year Ended December 31, 2021

	370 ELC CACFP 20-21	371 ELC CACFP 21-22	420 CACFP Day Care Homes H-12-01 21-22	421 CACFP Day Care Homes H-12-01 20-21	460 EHS CC 21-22 06HP003312/01
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	57,605	11,863	261,227	801,672	687,515
State Grants	0	0	0	0	0
Program Fees and Contracts	23,536	3,908	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	2,698
Interest and Dividends	0	0	0	0	0
Total Revenues	<u>81,141</u>	<u>15,771</u>	<u>261,227</u>	<u>801,672</u>	<u>690,213</u>
EXPENSES					
Salaries and Wages	12,178	3,382	18,883	60,264	136,600
Fringe Benefits	3,045	717	6,263	19,864	42,143
Indirect Costs	2,801	778	4,343	13,861	31,426
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	293,914
Travel and Transportation	115	0	3,877	4,918	6,451
Space Cost	0	0	990	2,970	19,583
Telephone and Utilities	0	0	231	739	4,482
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	88	1,141	117
Supplies	2,778	202	328	1,254	40,918
Food	22,346	9,926	223,127	695,249	0
Equipment and Facilities	0	0	959	0	0
Advertising/Promotion	0	0	0	0	53
Insurance	0	0	0	0	579
Printing and Publications	0	0	0	950	4,777
Repairs and Maintenance	0	0	476	3,054	0
Other	22,437	4,971	0	0	106,016
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	456
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	2,698
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>65,700</u>	<u>19,976</u>	<u>259,565</u>	<u>804,264</u>	<u>690,213</u>
Excess Revenues Over (Under) Expenses	15,441	(4,205)	1,662	(2,592)	0
Transfers In (Out)	(15,441)	15,441	992	(992)	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,584</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 0</u>	<u>\$ 11,236</u>	<u>\$ 2,654</u>	<u>\$ 0</u>	<u>\$ 0</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
EARLY CHILDHOOD

For the Year Ended December 31, 2021

	461 EHS CC 20-21 06HP0017/04	520 USDA DC-12-100 20-21	521 USDA DC-12-100 21-22	803 Potts Family Foundation	804 WalMart Foundation
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 2,000	\$ 2,000
Rental	0	0	0	0	0
Federal Grants and Loans	1,171,052	150,696	43,892	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	125,048	50,098	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	2,906	0	0	0	0
Interest and Dividends	0	0	0	6	14
Total Revenues	<u>1,173,958</u>	<u>275,744</u>	<u>93,990</u>	<u>2,006</u>	<u>2,014</u>
EXPENSES					
Salaries and Wages	228,778	110,007	31,217	0	0
Fringe Benefits	71,423	30,095	8,413	0	0
Indirect Costs	52,619	25,302	7,180	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	451,202	0	0	0	0
Travel and Transportation	6,715	327	272	0	0
Space Cost	62,522	0	0	0	0
Telephone and Utilities	6,163	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	322	0	0	0	0
Supplies	121,826	3,302	1,281	0	0
Food	0	106,711	45,627	0	0
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	7,524	0	0	0	0
Printing and Publications	3,009	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	156,614	0	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	2,335	0	0	0	0
Direct Services	0	0	0	0	0
Match Expense	2,906	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>1,173,958</u>	<u>275,744</u>	<u>93,990</u>	<u>0</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	0	0	0	2,006	2,014
Transfers In (Out)	(6,162)	0	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	6,162	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>901</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,006</u>	<u>\$ 2,915</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
EARLY CHILDHOOD

For the Year Ended December 31, 2021

	Local				
	807 Potts Family Foundation	930 Early Learning Centers Child Care	975 Headstart Non Fed	977 HS DHS Stabilization	Total
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,000
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	7,125,961
State Grants	0	0	0	0	273,017
Program Fees and Contracts	0	1,008,241	190,594	327,690	1,729,115
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	5,400	0	0	817,189
Interest and Dividends	1	2,390	5,046	1,065	8,522
Total Revenues	<u>1</u>	<u>1,016,031</u>	<u>195,640</u>	<u>328,755</u>	<u>9,957,804</u>
EXPENSES					
Salaries and Wages	0	463,970	23,862	9,535	3,250,021
Fringe Benefits	0	96,203	7,555	1,731	967,830
Indirect Costs	0	88,053	86,865	1,035	745,974
Stipends	0	0	0	0	0
Consultant/Contractual	0	2,712	4,590	0	770,123
Travel and Transportation	0	8,454	316	0	74,805
Space Cost	0	0	395	0	252,017
Telephone and Utilities	0	27,853	7,556	0	173,664
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	121	0	0	2,667
Supplies	261	37,063	9,376	0	516,869
Food	0	(78)	1,233	0	1,105,310
Equipment and Facilities	0	3,000	1,375	0	5,334
Advertising/Promotion	0	2,206	1,453	0	3,712
Insurance	0	10,947	0	0	69,799
Printing and Publications	0	2	65	0	35,081
Repairs and Maintenance	0	6,140	45	0	15,181
Other	0	18,807	5,802	200	523,158
Training	0	1,664	0	0	1,664
Fees, Licenses and Dues	0	5,568	1,863	0	44,909
Direct Services	0	0	0	0	0
Match Expense	0	5,400	0	0	817,189
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>261</u>	<u>778,085</u>	<u>152,351</u>	<u>12,501</u>	<u>9,375,307</u>
Excess Revenues Over (Under) Expenses	(260)	237,946	43,289	316,254	582,497
Transfers In (Out)	0	0	(29,051)	0	(18,481)
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	18,488
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	<u>260</u>	<u>341,431</u>	<u>864,789</u>	<u>0</u>	<u>1,210,965</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 0</u>	<u>\$ 579,377</u>	<u>\$ 879,027</u>	<u>\$ 316,254</u>	<u>\$ 1,793,469</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	120 18140 CSBG 21	122 17733 CSBG 20	130 17839 CSBG CR 20	135 18391 CSBG 21	140 17963 CSBG 20
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	205,210	82,118	136,164	1,411	4,233
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	0	0	0	0	0
Total Revenues	<u>205,210</u>	<u>82,118</u>	<u>136,164</u>	<u>1,411</u>	<u>4,233</u>
EXPENSES					
Salaries and Wages	107,590	7,701	0	0	0
Fringe Benefits	32,862	4,737	0	0	0
Indirect Costs	24,746	1,530	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	709	54,835	0	0
Travel and Transportation	0	722	0	0	0
Space Cost	0	0	0	0	0
Telephone and Utilities	2,497	9,205	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	111	702	0	0	0
Supplies	0	0	6,148	0	0
Food	0	0	0	0	0
Equipment and Facilities	0	6,942	12,089	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	412	1,613	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	33,024	40,556	16,814	0	0
Training	0	0	7,156	0	0
Fees, Licenses and Dues	3,968	1,830	7,539	1,411	4,233
Direct Services	0	5,871	31,583	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>205,210</u>	<u>82,118</u>	<u>136,164</u>	<u>1,411</u>	<u>4,233</u>
Excess Revenues Over (Under) Expenses	0	0	0	0	0
Transfers In (Out)	0	0	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	0	0	0	0	0
NET ASSETS, DECEMBER 31, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	141 18012 CSBG CR 20	200 OCCY Choctaw Co FSMDT	205 OCCY Pushmataha Co FSMDT	210 OCCY Choctaw Co FSMDT	215 OCCY Pushmataha Co FSMDT
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	5,600	0	0	0	0
State Grants	0	(8,428)	(7,354)	14,046	18,661
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	0	0	0	0	0
Total Revenues	5,600	(8,428)	(7,354)	14,046	18,661
EXPENSES					
Salaries and Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Indirect Costs	0	0	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	11,280	14,400
Travel and Transportation	0	0	0	0	0
Space Cost	0	0	0	0	0
Telephone and Utilities	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	0	0	0	0	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	2,366	2,366
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	0	0	0	0	0
Training	0	0	0	400	1,895
Fees, Licenses and Dues	5,600	0	0	0	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	5,600	0	0	14,046	18,661
Excess Revenues Over (Under) Expenses	0	(8,428)	(7,354)	0	0
Transfers In (Out)	0	0	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	0	8,428	7,354	0	0
NET ASSETS, DECEMBER 31, 2021	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	260 18247 SAF/ CAA 22	261 17891 SAF/ CAA 21	300 SPHH DOJ 17-21	360 Youth Build 19-22	390 Americorps 21-22 18AFHOK0010005
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	227,938	148,217	51,076
State Grants	5,025	5,025	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	1,925	0
Interest and Dividends	0	0	0	0	0
Total Revenues	5,025	5,025	227,938	150,142	51,076
EXPENSES					
Salaries and Wages	3,199	3,198	109,408	105,526	7,201
Fringe Benefits	1,091	1,091	33,159	31,385	5,563
Indirect Costs	735	736	25,164	(12,752)	1,656
Stipends	0	0	0	0	36,531
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	0	0	10,714	0	0
Space Cost	0	0	4,817	1,000	0
Telephone and Utilities	0	0	1,183	549	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	0	0	21,649	0	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	2,123	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	801	0	0
Repairs and Maintenance	0	0	0	0	0
Other	0	0	819	0	0
Training	0	0	0	22,509	125
Fees, Licenses and Dues	0	0	0	0	0
Direct Services	0	0	18,101	0	0
Match Expense	0	0	0	1,925	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	5,025	5,025	227,938	150,142	51,076
Excess Revenues Over (Under) Expenses	0	0	0	0	0
Transfers In (Out)	0	0	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	0	0	289	0	0
NET ASSETS, DECEMBER 31, 2021	\$ 0	\$ 0	\$ 289	\$ 0	\$ 0

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	391 Americorps 20-21 18AFHOK0010005	400 RSVP 21-22 19SRWOK001	401 RSVP 20-21 19SRWOK001	410 International Paper 21-22	485 RX OK 20-21
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 15,000	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	64,576	44,676	23,720	0	0
State Grants	0	0	0	0	1,452
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	0	0	0	60	0
Total Revenues	64,576	44,676	23,720	15,060	1,452
EXPENSES					
Salaries and Wages	20,966	24,531	8,729	0	231
Fringe Benefits	9,399	7,670	2,982	0	68
Indirect Costs	4,822	5,642	2,008	0	53
Stipends	27,240	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	0	1,251	291	0	0
Space Cost	0	2,612	852	0	0
Telephone and Utilities	0	1,760	543	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	222	0	0
Supplies	0	136	6,447	0	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	48	18	0	0
Repairs and Maintenance	0	0	0	0	0
Other	2,149	276	1,628	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	750	0	0	1,100
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	64,576	44,676	23,720	0	1,452
Excess Revenues Over (Under) Expenses	0	0	0	15,060	0
Transfers In (Out)	0	0	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	0	0	0	0	0
NET ASSETS, DECEMBER 31, 2021	\$ 0	\$ 0	\$ 0	\$ 15,060	\$ 0

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	490	491	500	506	531	535
	Drug Free	Drug Free	Juvenile	506	CASA	CASA
	Communities	Communities	Mentoring	RX OK	20-21	21-22
	21-22	20-21	20-22	19-20	AG 1118	AG 1118
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	10,045	70,829	82,586	0	0	0
State Grants	0	0	0	593	10,373	2,855
Program Fees and Contracts	0	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	1,438	157,789	0	0	0	0
Interest and Dividends	0	0	0	0	0	0
Total Revenues	11,483	228,618	82,586	593	10,373	2,855
EXPENSES						
Salaries and Wages	6,074	40,204	44,766	401	5,284	1,545
Fringe Benefits	1,966	12,816	12,810	100	1,170	503
Indirect Costs	1,397	9,247	10,296	92	0	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	0
Travel and Transportation	0	1,609	2,617	0	0	159
Space Cost	0	1,470	1,476	0	1,746	582
Telephone and Utilities	147	839	905	0	969	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	11	0	316	0	0	0
Supplies	0	1,040	99	0	1,204	66
Food	0	0	0	0	0	0
Equipment and Facilities	0	3,022	0	0	0	0
Advertising/Promotion	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Printing and Publications	0	74	0	0	0	0
Repairs and Maintenance	0	0	0	0	0	0
Other	0	0	8,008	0	0	0
Training	0	0	0	0	0	0
Fees, Licenses and Dues	450	508	1,293	0	0	0
Direct Services	0	0	0	0	0	0
Match Expense	1,438	157,789	0	0	0	0
Bad Debt Expense	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Total Expenses	11,483	228,618	82,586	593	10,373	2,855
Excess Revenues Over (Under) Expenses	0	0	0	0	0	0
Transfers In (Out)	0	0	0	0	0	0
Returned to Grantor	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2020	0	0	0	0	0	0
NET ASSETS, DECEMBER 31, 2021	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	540 20-21 Healthy Start	541 21-22 Healthy Start	550 EFSP Phase 38 Pushmataha Co	551 EFSP CARES Choctaw Co	552 EFSP CARES Pushmataha Co
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	509,889	729,416	1,509	(8,370)	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	0	0	4	11	7
Total Revenues	509,889	729,416	1,513	(8,359)	7
EXPENSES					
Salaries and Wages	154,598	354,510	0	0	0
Fringe Benefits	46,861	110,482	0	0	0
Indirect Costs	35,558	81,538	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	25,595	49,500	0	0	0
Travel and Transportation	3,341	16,324	0	0	0
Space Cost	6,576	19,728	0	0	0
Telephone and Utilities	2,108	8,012	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	880	0	0	0	0
Supplies	160,032	57,230	0	0	0
Food	0	0	0	0	0
Equipment and Facilities	9,356	20,568	0	0	0
Advertising/Promotion	43,426	1,068	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	14,364	4,799	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	0	0	0	0	0
Training	4,637	2,710	0	0	0
Fees, Licenses and Dues	2,557	2,947	0	0	0
Direct Services	0	0	1,513	5,821	10,686
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	509,889	729,416	1,513	5,821	10,686
Excess Revenues Over (Under) Expenses	0	0	0	(14,180)	(10,679)
Transfers In (Out)	0	0	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	0	0	0	14,180	10,679
NET ASSETS, DECEMBER 31, 2021	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	553 EFSP Phase 38 McCurtain Co	554 EFSP CARES McCurtain Co	562 EFSP Phase 37 Pushmataha Co	563 EFSP Phase 37 McCurtain Co
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	182	(298)	0	500
State Grants	0	0	0	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Interest and Dividends	0	3	0	0
Total Revenues	182	(295)	0	500
EXPENSES				
Salaries and Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Indirect Costs	0	0	0	0
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	0	0	0	0
Space Cost	0	0	0	0
Telephone and Utilities	0	0	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	0
Supplies	0	0	0	0
Food	0	0	0	0
Equipment and Facilities	0	0	0	0
Advertising/Promotion	0	0	0	0
Insurance	0	0	0	0
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	0	0	0
Other	0	0	0	0
Training	0	0	0	0
Fees, Licenses and Dues	0	0	0	0
Direct Services	182	331	598	100
Match Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	182	331	598	100
Excess Revenues Over (Under) Expenses	0	(626)	(598)	400
Transfers In (Out)	0	0	0	0
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2020	0	626	598	(400)
NET ASSETS, DECEMBER 31, 2021	\$ 0	\$ 0	\$ 0	\$ 0

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	570 VOCA Victim Advocacy 21-22	571 VOCA Victim Advocacy 20-21	580 VOCA 20-21	581 VOCA 21-22	660 HRSA ECCS 20-21
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	20,045	73,372	56,751	14,490	285,089
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	22,570	10,769	0	0
Interest and Dividends	0	0	0	0	0
Total Revenues	20,045	95,942	67,520	14,490	285,089
EXPENSES					
Salaries and Wages	12,866	46,593	35,045	8,756	67,359
Fringe Benefits	4,220	16,063	11,747	2,852	20,963
Indirect Costs	2,959	10,716	8,060	2,014	15,493
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	18,742
Travel and Transportation	0	0	1,899	868	1,746
Space Cost	0	0	0	0	3,213
Telephone and Utilities	0	0	0	0	946
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	10,784
Supplies	0	0	0	0	140,288
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	0	1,562
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	3,705
Repairs and Maintenance	0	0	0	0	0
Other	0	0	0	0	288
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	0
Direct Services	0	0	0	0	0
Match Expense	0	22,570	10,769	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	20,045	95,942	67,520	14,490	285,089
Excess Revenues Over (Under) Expenses	0	0	0	0	0
Transfers In (Out)	0	0	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	0	0	0	0	0
NET ASSETS, DECEMBER 31, 2021	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	790 NWA Racial Equity	801 NWA Agency Rebranding	806 USDA RD IT Upgrades	808 Dollar General Literacy	811 HRSA Opioid Response 20-23
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	(1,375)	0	220,960
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	35,174	0	0
Interest and Dividends	43	61	0	3	0
Total Revenues	43	61	33,799	3	220,960
EXPENSES					
Salaries and Wages	0	0	0	0	127,242
Fringe Benefits	0	0	0	0	35,046
Indirect Costs	0	0	0	0	29,266
Stipends	0	0	0	0	0
Consultant/Contractual	0	20,942	0	0	0
Travel and Transportation	0	0	0	0	3,224
Space Cost	0	0	0	0	5,395
Telephone and Utilities	0	0	0	0	346
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	3
Supplies	9,731	15,239	(335)	5,529	5,197
Food	9,826	0	0	0	0
Equipment and Facilities	0	0	(1,040)	0	13,869
Advertising/Promotion	0	100	0	0	295
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	702
Repairs and Maintenance	0	0	0	0	0
Other	0	0	0	0	0
Training	0	0	0	0	26
Fees, Licenses and Dues	0	270	0	0	349
Direct Services	0	0	0	0	0
Match Expense	0	0	35,174	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	19,557	36,551	33,799	5,529	220,960
Excess Revenues Over (Under) Expenses	(19,514)	(36,490)	0	(5,526)	0
Transfers In (Out)	0	0	0	(7)	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	21,028	20,169	0	5,533	0
NET ASSETS, DECEMBER 31, 2021	\$ 1,514	\$ (16,321)	\$ 0	\$ 0	\$ 0

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	812		881	Local	
	Potts	813	OKACAA	912	918
	Family	RSVP	OADP	Emergency	Int Paper
	Foundation	OKADRC	2021	Assistance	Comm Garden
REVENUES					
Contributions	\$ 10,000	\$ 4,500	\$ 0	\$ 30	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	4,444	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	39	0	0	61	40
Total Revenues	10,039	4,500	4,444	91	40
EXPENSES					
Salaries and Wages	1,646	0	2,847	0	0
Fringe Benefits	534	0	942	0	0
Indirect Costs	379	0	655	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	0	0	0	0	0
Space Cost	0	0	0	0	0
Telephone and Utilities	0	0	0	0	250
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	0	4,500	0	0	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	0	0	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	0
Direct Services	0	0	0	1,600	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	2,559	4,500	4,444	1,600	250
Excess Revenues Over (Under) Expenses	7,480	0	0	(1,509)	(210)
Transfers In (Out)	0	0	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	0	0	0	11,852	7,088
NET ASSETS, DECEMBER 31, 2021	\$ 7,480	\$ 0	\$ 0	\$ 10,343	\$ 6,878

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
COMMUNITY SERVICES
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	Local					
	927	932	940	960	985	
	DFC	Youth Build	RSVP	PPTF	CASA	
	NonFed	NonFed	NonFed	NonFed	NonFed	Total
REVENUES						
Contributions	\$ 0	\$ 4,901	\$ 0	\$ 0	\$ 0	\$ 34,431
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	0	3,065,003
State Grants	0	0	0	0	0	42,248
Program Fees and Contracts	0	0	0	2,196	1,085	3,281
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	11,152	49,872	9,000	12,000	82,024
Match Revenues	0	0	0	0	0	229,665
Interest and Dividends	95	4	22	166	152	771
Total Revenues	95	16,057	49,894	11,362	13,237	3,457,423
EXPENSES						
Salaries and Wages	0	0	19,138	3,190	2,174	1,332,518
Fringe Benefits	0	0	2,421	620	701	412,824
Indirect Costs	0	37,023	4,402	734	2,071	306,240
Stipends	0	0	0	0	0	63,771
Consultant/Contractual	0	0	0	0	0	196,003
Travel and Transportation	0	8,509	161	979	0	54,414
Space Cost	0	11,000	0	1,872	1,188	63,527
Telephone and Utilities	294	9,368	52	1,317	1,147	42,437
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	141	0	0	0	13,170
Supplies	0	5,000	0	0	1,479	440,679
Food	0	0	0	0	0	9,826
Equipment and Facilities	0	1,082	0	0	0	74,305
Advertising/Promotion	0	0	8	25	25	44,947
Insurance	0	0	1,128	0	0	1,128
Printing and Publications	0	0	18	1,670	0	28,224
Repairs and Maintenance	0	1,008	0	0	0	1,008
Other	54	3,155	19,548	1,350	894	128,563
Training	0	6,675	0	0	0	46,133
Fees, Licenses and Dues	0	1,472	567	1,350	1,087	39,281
Direct Services	0	0	0	0	0	76,386
Match Expense	0	0	0	0	0	229,665
Bad Debt Expense	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Total Expenses	348	84,433	47,443	13,107	10,766	3,605,049
Excess Revenues Over (Under) Expenses	(253)	(68,376)	2,451	(1,745)	2,471	(147,626)
Transfers In (Out)	0	0	0	0	0	(7)
Returned to Grantor	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2020	16,421	8,912	1,951	28,700	20,460	183,868
NET ASSETS, DECEMBER 31, 2021	\$ 16,168	\$ (59,464)	\$ 4,402	\$ 26,955	\$ 22,931	\$ 36,235

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	180 HAC - SHOP NonFed	311 SHARE 1231ME18 C-003 18-23	350 Self-Help Housing 18-22	436 K Place Operating	441 Belmont PI Operating
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	1,260,295	569,547	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	7,360	12,448
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	318	1,093	0	0	8
Total Revenues	<u>318</u>	<u>1,261,388</u>	<u>569,547</u>	<u>7,360</u>	<u>12,456</u>
EXPENSES					
Salaries and Wages	0	481,408	307,140	0	0
Fringe Benefits	0	127,999	93,794	0	0
Indirect Costs	0	109,102	70,678	1,881	2,723
Stipends	0	0	0	0	0
Consultant/Contractual	0	1,245	0	0	0
Travel and Transportation	0	27,901	62,606	41	0
Space Cost	0	11,344	18,308	0	0
Telephone and Utilities	0	5,804	9,110	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	439	343	0	0
Supplies	0	16,136	3,099	0	0
Food	0	0	0	0	0
Equipment and Facilities	0	1,787	571	0	0
Advertising/Promotion	0	459	0	0	0
Insurance	13	(824)	0	0	0
Printing and Publications	0	936	739	0	0
Repairs and Maintenance	530	0	0	0	0
Other	649	42	0	0	0
Training	0	2,000	0	0	0
Fees, Licenses and Dues	0	5,466	3,159	0	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>1,192</u>	<u>791,244</u>	<u>569,547</u>	<u>1,922</u>	<u>2,723</u>
Excess Revenues Over (Under) Expenses	(874)	470,144	0	5,438	9,733
Transfers In (Out)	0	(704,740)	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	<u>125,762</u>	<u>615,545</u>	<u>0</u>	<u>31,935</u>	<u>85,331</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 124,888</u>	<u>\$ 380,949</u>	<u>\$ 0</u>	<u>\$ 37,373</u>	<u>\$ 95,064</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	446 Clayton PI Operating	600 7757 HOME 96 REUSE	610 18215 DOE 20	611 17811 DOE 20	630 18185 HOME 20
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	108,943	66,699	57,608
State Grants	0	0	0	0	0
Program Fees and Contracts	5,580	10	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	0	2,117	0	0	0
Total Revenues	<u>5,580</u>	<u>2,127</u>	<u>108,943</u>	<u>66,699</u>	<u>57,608</u>
EXPENSES					
Salaries and Wages	0	0	36,573	24,976	23,333
Fringe Benefits	0	0	12,004	7,820	7,399
Indirect Costs	1,168	0	9,967	5,749	5,917
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	11,582	8,538	3,594
Travel and Transportation	0	0	450	1,805	4,333
Space Cost	0	0	0	0	0
Telephone and Utilities	0	0	516	468	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	0	0	14,228	2,604	4,681
Food	0	0	0	0	0
Equipment and Facilities	0	0	42	849	41
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	1,000	0	961
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	3,893	0	0
Other	0	0	18,688	13,890	7,349
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>1,168</u>	<u>0</u>	<u>108,943</u>	<u>66,699</u>	<u>57,608</u>
Excess Revenues Over (Under) Expenses	4,412	2,127	0	0	0
Transfers In (Out)	0	0	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	<u>6,062</u>	<u>378,927</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 10,474</u>	<u>\$ 381,054</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	631 17682 DHS 19	640 1591 HOME 18	641 1642 HOME 20	650 1659 HOME 20	651 NWA Resilience (Wells Fargo)
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	112,147	2,337	4,078	9,485	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	0	0	0	0	18
Total Revenues	<u>112,147</u>	<u>2,337</u>	<u>4,078</u>	<u>9,485</u>	<u>18</u>
EXPENSES					
Salaries and Wages	36,588	1,486	2,538	5,645	0
Fringe Benefits	11,926	509	838	1,852	0
Indirect Costs	8,373	342	584	1,298	0
Stipends	0	0	0	0	0
Consultant/Contractual	7,388	0	0	0	0
Travel and Transportation	12,409	0	118	690	0
Space Cost	0	0	0	0	0
Telephone and Utilities	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	5,162	0	0	0	0
Food	0	0	0	0	0
Equipment and Facilities	12,784	0	0	0	0
Advertising/Promotion	4,476	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	19,384
Other	13,041	0	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>112,147</u>	<u>2,337</u>	<u>4,078</u>	<u>9,485</u>	<u>19,384</u>
Excess Revenues Over (Under) Expenses	0	0	0	0	(19,366)
Transfers In (Out)	0	0	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,366</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	680 1603 HOME 19	701 NWA Housing Counseling	710 NWA Rural Impact 16-20	730 1658 HOME 20	740 1641 HOME 20
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	16,218	0	7,428	8,797
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	1,953	0	0	0	0
Interest and Dividends	0	0	210	0	0
Total Revenues	<u>1,953</u>	<u>16,218</u>	<u>210</u>	<u>7,428</u>	<u>8,797</u>
EXPENSES					
Salaries and Wages	0	6,638	0	0	0
Fringe Benefits	0	2,067	0	0	0
Indirect Costs	0	1,527	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	0	0	0	0	0
Space Cost	0	0	0	0	0
Telephone and Utilities	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	0	0	52	0	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	(218)	7,428	8,797
Advertising/Promotion	0	0	85	0	0
Insurance	0	0	(85)	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	0	0	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	166	0	0
Direct Services	0	0	0	0	0
Match Expense	1,953	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>1,953</u>	<u>10,232</u>	<u>0</u>	<u>7,428</u>	<u>8,797</u>
Excess Revenues Over (Under) Expenses	0	5,986	210	0	0
Transfers In (Out)	0	0	0	(7,428)	(8,797)
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	7,428	8,797
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	<u>0</u>	<u>(5,986)</u>	<u>36,185</u>	<u>0</u>	<u>0</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 36,395</u>	<u>\$ 0</u>	<u>\$ 0</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	760 NWA Supplemental Grant	770 NWA 20-21 Expendable Grant	771 NWA 19-20 Expendable Grant	772 NWA Housing Counseling NonFed	775 NWA Strategic Planning
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	70,000	0	165,500	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	210	214	1,655	130	143
Total Revenues	<u>70,210</u>	<u>214</u>	<u>167,155</u>	<u>130</u>	<u>143</u>
EXPENSES					
Salaries and Wages	13,121	48,613	43,403	667	0
Fringe Benefits	3,863	13,095	8,894	227	0
Indirect Costs	3,016	11,423	13,449	153	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	442	0	0	0
Travel and Transportation	0	638	1,870	0	0
Space Cost	0	2,216	5,597	0	0
Telephone and Utilities	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	57	204	0	0
Supplies	0	838	5,196	0	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	1,571	4,723	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	0	0	2,217	0	0
Training	0	2,612	2,778	0	0
Fees, Licenses and Dues	0	1,637	837	0	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>20,000</u>	<u>83,142</u>	<u>89,168</u>	<u>1,047</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	50,210	(82,928)	77,987	(917)	143
Transfers In (Out)	0	(210,919)	210,919	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	<u>0</u>	<u>293,847</u>	<u>0</u>	<u>23,138</u>	<u>24,515</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 50,210</u>	<u>\$ 0</u>	<u>\$ 288,906</u>	<u>\$ 22,221</u>	<u>\$ 24,658</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	780 NWA Capital Fund	782 NWA Hsg Loans Reserve	800 Unrestricted NWA Capital Fund	814 Sarkeys Terry Hill	850 LD SOCDC (NWA & (NonFed)
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	75,000	0	25,000
State Grants	0	0	0	0	0
Program Fees and Contracts	35	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	8,185	318	13,029	1	185
Total Revenues	<u>8,220</u>	<u>318</u>	<u>88,029</u>	<u>1</u>	<u>25,185</u>
EXPENSES					
Salaries and Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Indirect Costs	0	0	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	50
Travel and Transportation	0	0	0	0	0
Space Cost	0	0	0	0	72
Telephone and Utilities	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	53
Supplies	0	0	0	0	(49)
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	603	0
Other	0	0	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	3,774
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>603</u>	<u>3,900</u>
Excess Revenues Over (Under) Expenses	8,220	318	88,029	(602)	21,285
Transfers In (Out)	(513)	0	(4,441)	0	(57)
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	<u>227,162</u>	<u>54,788</u>	<u>278,521</u>	<u>602</u>	<u>376,053</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 234,869</u>	<u>\$ 55,106</u>	<u>\$ 362,109</u>	<u>\$ 0</u>	<u>\$ 397,281</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	880		895		915	Local	
	Ardmore		Lynn Lane		Scattered	920	925
	Bldg		Bldg		Sites	Antlers	E Street
	Acct		Acct		Hsg Dev	Building	Building
						Fund	Fund
REVENUES							
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	7,560	0	10,800	0	12,000	18,000	
Federal Grants and Loans	0	0	0	0	0	0	0
State Grants	0	0	0	0	0	0	0
Program Fees and Contracts	0	189,248	0	5,606	0	0	0
Recoveries from Programs	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0	0
Interest and Dividends	33	4,706	0	2,414	166	0	0
Total Revenues	<u>7,593</u>	<u>193,954</u>	<u>10,800</u>	<u>8,020</u>	<u>12,166</u>	<u>18,000</u>	
EXPENSES							
Salaries and Wages	0	196,377	0	0	0	0	0
Fringe Benefits	0	56,453	0	0	0	0	0
Indirect Costs	0	43,773	0	0	0	0	0
Stipends	0	0	0	0	0	0	0
Consultant/Contractual	0	6,203	0	0	1,000	2,875	
Travel and Transportation	0	(10,764)	0	0	0	0	0
Space Cost	0	3,776	0	0	0	0	0
Telephone and Utilities	2,726	3,680	844	0	4,353	5,015	
Rehabilitation/Renovation	0	0	0	0	0	0	0
Postage	0	451	0	0	0	0	0
Supplies	230	4,974	0	0	1,748	1,110	
Food	0	520	0	0	0	0	0
Equipment and Facilities	0	81,840	0	0	(219)	0	0
Advertising/Promotion	0	542	0	0	0	0	0
Insurance	1,476	707	1,172	0	2,258	2,132	
Printing and Publications	0	0	0	0	0	0	0
Repairs and Maintenance	1,869	2,538	5,545	0	882	1,857	
Other	0	3,638	0	(358)	0	0	0
Training	0	0	0	0	0	0	0
Fees, Licenses and Dues	0	8,339	350	0	0	0	0
Direct Services	0	1,744	0	0	0	0	0
Match Expense	0	0	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Total Expenses	<u>6,301</u>	<u>404,791</u>	<u>7,911</u>	<u>(358)</u>	<u>10,022</u>	<u>12,989</u>	
Excess Revenues Over (Under) Expenses	1,292	(210,837)	2,889	8,378	2,144	5,011	
Transfers In (Out)	0	627,447	0	(74,510)	0	0	0
Returned to Grantor	0	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0	0
Capitalized Fixed Assets	0	82,247	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0	0
Net Assets, December 31, 2020	<u>5,240</u>	<u>325,696</u>	<u>(29,457)</u>	<u>876,418</u>	<u>27,485</u>	<u>(60,782)</u>	
NET ASSETS, DECEMBER 31, 2021	<u>\$ 6,532</u>	<u>\$ 824,553</u>	<u>\$ (26,568)</u>	<u>\$ 810,286</u>	<u>\$ 29,629</u>	<u>\$ (55,771)</u>	

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	Local				
	935 Terry Hill Reserve Fund	936 Rental Apartments	937 LD Apt Reserve Fund	955 5th St Buildings Fund	965 502 W Duke Building Fund
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	399,195	0	9,870	0
Federal Grants and Loans	0	0	0	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	6,233	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	137	6,560	466	0	0
Total Revenues	<u>137</u>	<u>411,988</u>	<u>466</u>	<u>9,870</u>	<u>0</u>
EXPENSES					
Salaries and Wages	0	39,659	0	211	0
Fringe Benefits	0	9,122	0	62	0
Indirect Costs	0	13,061	0	49	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	4,605	0
Travel and Transportation	0	195	0	0	0
Space Cost	0	0	0	0	0
Telephone and Utilities	0	66,059	0	10,445	3,093
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	73	0	0	0
Supplies	0	6,459	0	2,166	0
Food	0	0	0	0	0
Equipment and Facilities	0	4,734	0	975	0
Advertising/Promotion	0	263	0	0	0
Insurance	0	115,665	0	4,361	2,611
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	145,290	0	12,967	1,164
Other	0	113	0	0	0
Training	0	1,999	0	0	0
Fees, Licenses and Dues	0	9,732	0	0	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>0</u>	<u>412,424</u>	<u>0</u>	<u>35,841</u>	<u>6,868</u>
Excess Revenues Over (Under) Expenses	137	(436)	466	(25,971)	(6,868)
Transfers In (Out)	7,200	(12,600)	5,400	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	<u>117,226</u>	<u>1,222,390</u>	<u>76,495</u>	<u>(276,916)</u>	<u>(27,192)</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 124,563</u>	<u>\$ 1,209,354</u>	<u>\$ 82,361</u>	<u>\$ (302,887)</u>	<u>\$ (34,060)</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
HOUSING
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	Local					
	968	970	972	980	995	
	Durant	Idabel	Jackson St	Federal	HOC	
	HOC	Building	Building	Building	Building	Total
	Fund	Fund	Fund	Fund	Fund	
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	18,000	12,000	107,561	27,315	622,301
Federal Grants and Loans	0	0	0	0	0	2,559,082
State Grants	0	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0	226,520
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	1,953
Interest and Dividends	231	2	12	636	0	43,197
Total Revenues	<u>231</u>	<u>18,002</u>	<u>12,012</u>	<u>108,197</u>	<u>27,315</u>	<u>3,453,053</u>
EXPENSES						
Salaries and Wages	0	0	0	0	0	1,268,376
Fringe Benefits	0	0	0	0	0	357,924
Indirect Costs	0	0	0	0	0	304,233
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	2,750	0	36,912	4,100	91,284
Travel and Transportation	0	0	0	0	0	102,292
Space Cost	0	0	0	0	0	41,313
Telephone and Utilities	0	5,748	0	21,455	9,057	148,373
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	0	0	1,620
Supplies	0	866	749	2,888	2,323	75,460
Food	0	0	0	0	0	520
Equipment and Facilities	0	(656)	0	(3,357)	1,633	117,031
Advertising/Promotion	0	0	0	0	0	12,119
Insurance	3	2,756	2,758	13,011	8,455	158,430
Printing and Publications	0	0	0	0	0	1,675
Repairs and Maintenance	0	9,897	878	26,687	45,187	279,171
Other	0	0	0	0	0	59,269
Training	0	0	0	0	0	9,389
Fees, Licenses and Dues	0	0	0	0	0	33,460
Direct Services	0	0	0	0	0	1,744
Match Expense	0	0	0	0	0	1,953
Bad Debt Expense	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Total Expenses	<u>3</u>	<u>21,361</u>	<u>4,385</u>	<u>97,596</u>	<u>70,755</u>	<u>3,065,636</u>
Excess Revenues Over (Under) Expenses	228	(3,359)	7,627	10,601	(43,440)	387,417
Transfers In (Out)	0	0	0	0	0	(173,039)
Returned to Grantor	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0	98,472
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2020	<u>39,907</u>	<u>1,553</u>	<u>(3,349)</u>	<u>103,722</u>	<u>5,745</u>	<u>4,975,934</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 40,135</u>	<u>\$ (1,806)</u>	<u>\$ 4,278</u>	<u>\$ 114,323</u>	<u>\$ (37,695)</u>	<u>\$ 5,288,784</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
TRANSPORTATION
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	230 Transit CARES	235 Transit RPTA CRRSA	240 Section 5311 Transit 21-22	245 Section 5311 Transit 19-20	246 Transit Insurance Settlement	247 Section 5339 Transit FY20	Total
REVENUES							
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0	0
Federal Grants and Loans	589,318	0	52,783	360,451	0	132,680	1,135,232
State Grants	0	0	0	0	0	0	0
Program Fees and Contracts	0	0	205,168	235,169	0	0	440,337
Recoveries from Programs	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0	0
Interest and Dividends	0	988	488	2,382	231	49	4,138
Total Revenues	<u>589,318</u>	<u>988</u>	<u>258,439</u>	<u>598,002</u>	<u>231</u>	<u>132,729</u>	<u>1,579,707</u>
EXPENSES							
Salaries and Wages	180,893	0	161,938	329,324	0	0	672,155
Fringe Benefits	48,522	0	43,068	86,423	0	0	178,013
Indirect Costs	41,605	0	37,246	75,745	0	0	154,596
Stipends	0	0	0	0	0	0	0
Consultant/Contractual	2,560	0	1,380	2,008	0	0	5,948
Travel and Transportation	31,236	0	20,213	34,471	0	0	85,920
Space Cost	19,848	0	4,687	25,232	0	0	49,767
Telephone and Utilities	28,146	0	12,297	20,834	0	0	61,277
Rehabilitation/Renovation	0	0	0	0	0	0	0
Postage	89	0	16	13	0	0	118
Supplies	2,036	0	2,456	1,650	0	0	6,142
Food	0	0	0	0	0	0	0
Equipment and Facilities	255,793	0	0	1,415	98,869	162,593	518,670
Advertising/Promotion	3,836	0	0	502	0	0	4,338
Insurance	41,259	0	51,641	47,325	0	0	140,225
Printing and Publications	0	0	46	0	0	0	46
Repairs and Maintenance	16,692	0	7,451	22,098	0	0	46,241
Other	0	0	8,491	5,878	0	0	14,369
Training	15	0	0	0	0	0	15
Fees, Licenses and Dues	2,285	0	599	9,399	0	0	12,283
Direct Services	0	0	0	0	0	0	0
Match Expense	0	0	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Total Expenses	<u>674,815</u>	<u>0</u>	<u>351,529</u>	<u>662,317</u>	<u>98,869</u>	<u>162,593</u>	<u>1,950,123</u>
Excess Revenues Over (Under) Expenses	(85,497)	988	(93,090)	(64,315)	(98,638)	(29,864)	(370,416)
Transfers In (Out)	(249,831)	0	0	(59,671)	(88,270)	(99,623)	(497,395)
Returned to Grantor	0	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0	0
Capitalized Fixed Assets	249,831	0	0	272	88,270	159,022	497,395
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0	0
Net Assets, December 31, 2020	<u>85,604</u>	<u>0</u>	<u>130,416</u>	<u>652,748</u>	<u>115,531</u>	<u>0</u>	<u>984,299</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 107</u>	<u>\$ 988</u>	<u>\$ 37,326</u>	<u>\$ 529,034</u>	<u>\$ 16,893</u>	<u>\$ 29,535</u>	<u>\$ 613,883</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
ECONOMIC DEVELOPMENT
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	150 SBA RLF #1	160 SBA RLF #2	170 Intermediary Relending Program	280 Clayton State Park 16-21	281 Clayton State Park 21-26	315 Loan Fund KEDDO Econ Dev
REVENUES						
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	0	0
State Grants	0	0	0	28,515	28,515	0
Program Fees and Contracts	0	10	80	25,222	31,772	80
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0
Interest and Dividends	0	1,374	551	22	86	8,001
Total Revenues	<u>0</u>	<u>1,384</u>	<u>631</u>	<u>53,759</u>	<u>60,373</u>	<u>8,081</u>
EXPENSES						
Salaries and Wages	0	0	0	23,123	24,455	0
Fringe Benefits	0	0	0	5,247	5,911	0
Indirect Costs	0	0	0	5,318	5,624	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	0
Travel and Transportation	0	0	0	648	1,145	0
Space Cost	0	0	0	0	0	0
Telephone and Utilities	0	0	0	12,346	10,474	0
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	0	0	0
Supplies	0	0	0	1,962	5,576	0
Food	0	0	0	0	0	0
Equipment and Facilities	0	0	0	1,406	18,281	0
Advertising/Promotion	0	0	0	0	8	0
Insurance	0	0	0	5,722	65	0
Printing and Publications	0	0	0	0	0	0
Repairs and Maintenance	0	0	0	3,744	5,783	0
Other	57	0	0	0	0	0
Training	0	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	1,850	2,285	0
Direct Services	0	0	0	0	0	0
Match Expense	0	0	0	0	0	0
Bad Debt Expense	0	(1,810)	(383)	0	0	0
Depreciation and Amortization	0	0	0	0	0	0
Interest	0	131	0	0	316	0
Total Expenses	<u>57</u>	<u>(1,679)</u>	<u>(383)</u>	<u>61,366</u>	<u>79,923</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	(57)	3,063	1,014	(7,607)	(19,550)	8,081
Transfers In (Out)	57	0	0	(26,898)	10,331	0
Returned to Grantor	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	16,567	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2020	<u>0</u>	<u>14,312</u>	<u>26,799</u>	<u>34,505</u>	<u>0</u>	<u>202,331</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 0</u>	<u>\$ 17,375</u>	<u>\$ 27,813</u>	<u>\$ 0</u>	<u>\$ 7,348</u>	<u>\$ 210,412</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
ECONOMIC DEVELOPMENT
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	480 Raymond Gary State Park 16-21	481 Raymond Gary State Park 21-26	860 USDA RD Intermediary	Local			Total
				910 Group Camps	945 Park Improve- ments	950 HLSP Marina	
REVENUES							
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	0	0	0
State Grants	30,463	30,463	0	0	0	0	117,956
Program Fees and Contracts	60,212	59,526	38,950	0	0	473,475	689,327
Recoveries from Programs	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
Match Revenues	0	0	0	0	0	0	0
Interest and Dividends	88	468	53	0	328	3,932	14,903
Total Revenues	90,763	90,457	39,003	0	328	477,407	822,186
EXPENSES							
Salaries and Wages	32,398	46,530	13,374	0	142	133,013	273,035
Fringe Benefits	10,966	13,409	3,910	0	36	41,825	81,304
Indirect Costs	7,451	10,702	3,076	0	33	30,593	62,797
Stipends	0	0	0	0	0	0	0
Consultant/Contractual	1,950	2,770	18,200	0	0	47,311	70,231
Travel and Transportation	229	1,302	0	108	0	5,162	8,594
Space Cost	0	0	0	0	0	0	0
Telephone and Utilities	10,178	11,282	0	126	0	41,877	86,283
Rehabilitation/Renovation	0	0	0	0	0	0	0
Postage	0	28	0	0	0	8	36
Supplies	1,151	2,846	0	0	0	4,306	15,841
Food	0	0	0	0	0	0	0
Equipment and Facilities	71	0	0	0	0	6,856	26,614
Advertising/Promotion	0	17	0	0	0	934	959
Insurance	6,894	0	0	0	0	73,877	86,558
Printing and Publications	0	0	0	0	0	0	0
Repairs and Maintenance	3,080	3,365	0	0	0	42,905	58,877
Other	0	0	0	0	0	16,236	16,293
Training	0	0	200	0	0	0	200
Fees, Licenses and Dues	2,647	2,357	0	0	0	15,076	24,215
Direct Services	0	0	0	0	0	0	0
Match Expense	0	0	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0	0	(2,193)
Depreciation and Amortization	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	447
Total Expenses	77,015	94,608	38,760	234	211	459,979	810,091
Excess Revenues Over (Under) Expenses	13,748	(4,151)	243	(234)	117	17,428	12,095
Transfers In (Out)	(99,350)	99,350	0	11,187	0	0	(5,323)
Returned to Grantor	0	0	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0	0	16,567
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0	0
Net Assets, December 31, 2020	85,602	0	3,987	(10,953)	56,781	668,216	1,081,580
NET ASSETS, DECEMBER 31, 2021	\$ 0	\$ 95,199	\$ 4,230	\$ 0	\$ 56,898	\$ 685,644	\$ 1,104,919

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
GENERAL OPERATING
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	100 20 Indirect Cost	101 21 Indirect Cost	450 NWA COVID Response
REVENUES			
Contributions	\$ 0	\$ 0	\$ 0
Rental	0	0	0
Federal Grants and Loans	0	0	0
State Grants	0	0	0
Program Fees and Contracts	0	0	0
Recoveries from Programs	0	1,584,786	0
Miscellaneous	0	368	0
Match Revenues	0	0	0
Interest and Dividends	0	2,279	16
Total Revenues	<u>0</u>	<u>1,587,433</u>	<u>16</u>
EXPENSES			
Salaries and Wages	0	1,101,692	0
Fringe Benefits	0	349,931	0
Indirect Costs	0	0	0
Stipends	0	0	0
Consultant/Contractual	0	123,140	0
Travel and Transportation	0	28,456	0
Space Cost	0	30,798	0
Telephone and Utilities	0	16,241	0
Rehabilitation/Renovation	0	0	0
Postage	0	6,053	0
Supplies	0	53,095	0
Food	0	0	0
Equipment and Facilities	0	31,767	0
Advertising/Promotion	0	797	0
Insurance	0	40,720	0
Printing and Publications	0	683	0
Repairs and Maintenance	0	16	0
Other	0	0	0
Training	0	19,695	0
Fees, Licenses and Dues	0	13,805	0
Direct Services	0	0	1,759
Match Expense	0	0	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	<u>0</u>	<u>1,816,889</u>	<u>1,759</u>
Excess Revenues Over (Under) Expenses	0	(229,456)	(1,743)
Transfers In (Out)	(481,097)	481,097	0
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2020	<u>481,097</u>	<u>0</u>	<u>3,591</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 0</u>	<u>\$ 251,641</u>	<u>\$ 1,848</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
GENERAL OPERATING
(Non-GAAP Presentation)

For the Year Ended December 31, 2021

	900 General Funds	905 Plant Fund	999 Fringe Benefit Pool	Total
REVENUES				
Contributions	\$ 3,600	\$ 0	\$ 0	\$ 3,600
Rental	0	0	0	0
Federal Grants and Loans	0	0	0	0
State Grants	0	0	0	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	1,586,112	3,170,898
Miscellaneous	5,534	0	0	5,902
Match Revenues	0	0	0	0
Interest and Dividends	24,301	0	5,945	32,541
Total Revenues	<u>33,435</u>	<u>0</u>	<u>1,592,057</u>	<u>3,212,941</u>
EXPENSES				
Salaries and Wages	44,437	0	59,214	1,205,343
Fringe Benefits	8,989	0	18,584	377,504
Indirect Costs	4,830	0	13,584	18,414
Stipends	0	0	0	0
Consultant/Contractual	2,832	0	52,235	178,207
Travel and Transportation	880	0	0	29,336
Space Cost	0	0	0	30,798
Telephone and Utilities	880	0	0	17,121
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	6,053
Supplies	(48)	0	0	53,047
Food	16,325	0	0	16,325
Equipment and Facilities	17,057	0	0	48,824
Advertising/Promotion	12,505	0	0	13,302
Insurance	100	0	1,238,670	1,279,490
Printing and Publications	99	0	0	782
Repairs and Maintenance	43	0	0	59
Other	56,558	0	150,199	206,757
Training	0	0	0	19,695
Fees, Licenses and Dues	9,256	0	5,750	28,811
Direct Services	0	0	0	1,759
Match Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	404,195	0	404,195
Interest	0	0	0	0
Total Expenses	<u>174,743</u>	<u>404,195</u>	<u>1,538,236</u>	<u>3,935,822</u>
Excess Revenues Over (Under) Expenses	(141,308)	(404,195)	53,821	(722,881)
Transfers In (Out)	(11,186)	705,431	0	694,245
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	0	0	0	0
Gain (Loss) on Disposition of Assets	0	(7,803)	0	(7,803)
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2020	<u>2,625,334</u>	<u>5,902,102</u>	<u>613,317</u>	<u>9,625,441</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 2,472,840</u>	<u>\$ 6,195,535</u>	<u>\$ 667,138</u>	<u>\$ 9,589,002</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

COMPUTATION OF ADJUSTED NET WORTH FOR APPROVAL AND
RECERTIFICATION OF NONSUPERVISED LOAN CORRESPONDENTS

For the Year Ended December 31, 2021

1. Home Office		\$	50,000
2. Add:			
Branch Office	\$	25,000	
x Number of Branch Offices		<u>0</u>	
Subtotal			<u>0</u>
3. Total		\$	<u>50,000</u>
4. Net Worth Required		\$	<u>50,000</u>
(lessor of \$250,000 or Line 3)			
Owner's Equity (Net Worth) per Statement of Financial Position	\$	18,426,292	
Less Unacceptable Assets		<u>0</u>	
Adjusted Net Worth for HUD Requirement Purposes	\$	<u>18,426,292</u>	
Adjusted Net Worth ABOVE Amount Required	\$	<u>18,376,292</u>	
Adjusted Net Worth BELOW Amount Required	\$	<u>0</u>	

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF IN-KIND
HEAD START AND EARLY HEAD START
Contract No.: 06CH010743/03

For the Period December 1, 2020 through November 30, 2021

	221 Head Start	321 Early Head Start	Total
<u>REVENUES</u>			
In-Kind	\$ 607,140	\$ 115,743	\$ 722,883
TOTAL REVENUES	\$ 607,140	\$ 115,743	\$ 722,883
<u>EXPENSES</u>			
In Center Salaries	\$ 13,390	\$ 72,066	\$ 85,456
In Center Fringe	1,422	22,568	23,990
Indirect Cost	0	0	
Dues/Fees	0	0	0
Pupil Transportation	377,366	0	377,366
Professional Services	10,917	933	11,850
Local Travel	0	1,708	1,708
Out of Area Travel	0	0	0
Space Cost/Rent	178,153	18,000	196,153
Classroom Supplies	1,345	95	1,440
Insurance	0	0	0
Maintenance and Repairs	1,592	373	1,965
Recruitment/Advertising	0	0	0
Training/T&TA	0	0	0
Printing/Copying	0	0	0
Telephone/Utilities	22,955	0	22,955
Transition Activities	0	0	0
Nutrition Support	0	0	0
TOTAL EXPENSES	\$ 607,140	\$ 115,743	\$ 722,883

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF IN-KIND
EARLY HEAD START CHILD CARE PARTNERSHIP
Contract No.: 06HP000312-02

For the Period August 1, 2020 through July 31, 2021

	461 Early Head Start Child Care
<u>REVENUES</u>	
In-Kind	\$ 4,348
TOTAL REVENUES	\$ 4,348
<u>EXPENSES</u>	
In Center Salaries	\$ 533
In Center Fringe	57
Indirect Cost	0
Dues/Fees	0
Pupil Transportation	0
Contractual	0
Professional Services	2,098
Local Travel	0
Out of Area Travel	0
Space Cost/Rent	0
Classroom Supplies	1,495
Insurance	0
Maintenance and Repairs	165
Recruitment/Advertising	0
Training/T&TA	0
Telephone/Utilities	0
Transition Activities	0
Printing/Copies	0
TOTAL EXPENSES	\$ 4,348

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORWORKS AMERICA FUNDS

December 31, 2021

	450 NWA COVID Response	651 NWA Resilience (Wells Fargo)	701 NWA Housing Counseling	710 NWA Rural Impact 16-20	760 NWA Supplemental Grant
ASSETS					
Current Assets					
Cash	\$ 1,848	\$ 0	\$ 0	\$ 36,395	\$ 50,210
Due From Grantors	0	0	0	0	0
Other Receivables	0	0	0	0	0
Notes Receivable, Current, Net	0	0	0	0	0
Due From Other Funds	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0
	<u>1,848</u>	<u>0</u>	<u>0</u>	<u>36,395</u>	<u>50,210</u>
Non-Current Assets					
Notes Receivable, Net	0	0	0	0	0
Property Held For Sale	0	0	0	0	0
Property and Equipment	0	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>\$ 1,848</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 36,395</u>	<u>\$ 50,210</u>
LIABILITIES AND NET ASSETS					
Current Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Expenses	0	0	0	0	0
Deposits Subject to Refund	0	0	0	0	0
Due To Other Funds	0	0	0	0	0
Notes Payable - Current Portion	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Long-Term Liabilities					
Other Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Less: Current Portion Notes Payable	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets					
Without Donor Restrictions - NWA	0	0	0	36,395	50,210
Without Donor Restrictions - Other	1,848	0	0	0	0
With Donor Restrictions, Invested in Perpetuity	0	0	0	0	0
	<u>1,848</u>	<u>0</u>	<u>0</u>	<u>36,395</u>	<u>50,210</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,848</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 36,395</u>	<u>\$ 50,210</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORWORKS AMERICA FUNDS

December 31, 2021

	770 NWA 20-21 Expendable Grant	771 NWA 19-20 Expendable Grant	772 NWA Housing Counseling NonFed	775 NWA Strategic Planning
<u>ASSETS</u>				
Current Assets				
Cash	\$ 0	\$ 289,530	\$ 22,221	\$ 24,658
Due From Grantors	0	0	0	0
Other Receivables	0	0	0	0
Notes Receivable, Current, Net	0	0	0	0
Due From Other Funds	0	0	0	0
Prepaid Expenses	0	0	0	0
	<u>0</u>	<u>289,530</u>	<u>22,221</u>	<u>24,658</u>
Non-Current Assets				
Notes Receivable, Net	0	0	0	0
Property Held For Sale	0	0	0	0
Property and Equipment	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	\$ <u>0</u>	\$ <u>289,530</u>	\$ <u>22,221</u>	\$ <u>24,658</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts Payable	\$ 0	\$ 624	\$ 0	\$ 0
Accrued Expenses	0	0	0	0
Deposits Subject to Refund	0	0	0	0
Due To Other Funds	0	0	0	0
Notes Payable - Current Portion	0	0	0	0
	<u>0</u>	<u>624</u>	<u>0</u>	<u>0</u>
Long-Term Liabilities				
Other Payable	0	0	0	0
Notes Payable	0	0	0	0
Less: Current Portion Notes Payable	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>624</u>	<u>0</u>	<u>0</u>
Net Assets				
Without Donor Restrictions - NWA	0	288,906	22,221	24,658
Without Donor Restrictions - Other	0	0	0	0
With Donor Restrictions, Invested in Perpetuity	0	0	0	0
	<u>0</u>	<u>288,906</u>	<u>22,221</u>	<u>24,658</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>0</u>	\$ <u>289,530</u>	\$ <u>22,221</u>	\$ <u>24,658</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORWORKS AMERICA FUNDS

December 31, 2021

	780 NWA Capital Fund	782 NWA Housing Loans Reserve	790 NWA Racial Equity	800 Unrestricted NWA Capital Fund	801 NWA Agency Rebranding
ASSETS					
Current Assets					
Cash	\$ 109,772	\$ 55,106	\$ 1,514	\$ 99,992	\$ (16,321)
Due From Grantors	0	0	0	0	0
Other Receivables	0	0	0	0	0
Notes Receivable, Current, Net	5,724	0	0	3,994	0
Due From Other Funds	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0
	<u>115,496</u>	<u>55,106</u>	<u>1,514</u>	<u>103,986</u>	<u>(16,321)</u>
Non-Current Assets					
Notes Receivable, Net	119,373	0	0	258,123	0
Property Held For Sale	0	0	0	0	0
Property and Equipment	0	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0	0
	<u>119,373</u>	<u>0</u>	<u>0</u>	<u>258,123</u>	<u>0</u>
TOTAL ASSETS	<u>\$ 234,869</u>	<u>\$ 55,106</u>	<u>\$ 1,514</u>	<u>\$ 362,109</u>	<u>\$ (16,321)</u>
LIABILITIES AND NET ASSETS					
Current Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Expenses	0	0	0	0	0
Deposits Subject to Refund	0	0	0	0	0
Due To Other Funds	0	0	0	0	0
Notes Payable - Current Portion	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Long-Term Liabilities					
Other Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Less: Current Portion Notes Payable	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets					
Without Donor Restrictions - NWA	234,869	55,106	1,514	362,109	(16,321)
Without Donor Restrictions - Other	0	0	0	0	0
With Donor Restrictions, Invested in Perpetuity	0	0	0	0	0
	<u>234,869</u>	<u>55,106</u>	<u>1,514</u>	<u>362,109</u>	<u>(16,321)</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 234,869</u>	<u>\$ 55,106</u>	<u>\$ 1,514</u>	<u>\$ 362,109</u>	<u>\$ (16,321)</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORWORKS AMERICA FUNDS

December 31, 2021

	850 LD SOCDC (NWA & NonFed)	Total
<u>ASSETS</u>		
Current Assets		
Cash	\$ 24,619	\$ 697,696
Due From Grantors	0	0
Other Receivables	372,662	372,662
Notes Receivable, Current, Net	0	9,718
Due From Other Funds	0	0
Prepaid Expenses	0	0
	<u>397,281</u>	<u>1,080,076</u>
Non-Current Assets		
Notes Receivable, Net	0	377,496
Property Held For Sale	0	0
Property and Equipment	0	0
Less: Accumulated Depreciation	0	0
	<u>0</u>	<u>377,496</u>
TOTAL ASSETS	\$ <u>397,281</u>	\$ <u>1,457,572</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities		
Accounts Payable	\$ 0	\$ 624
Accrued Expenses	0	0
Deposits Subject to Refund	0	0
Due To Other Funds	0	0
Notes Payable - Current Portion	0	0
	<u>0</u>	<u>624</u>
Long-Term Liabilities		
Other Payable	0	0
Notes Payable	0	0
Less: Current Portion Notes Payable	0	0
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>624</u>
Net Assets		
Without Donor Restrictions - NWA	3,140	1,062,807
Without Donor Restrictions - Other	394,141	394,141
With Donor Restrictions, Invested in Perpetuity	0	0
	<u>397,281</u>	<u>1,456,948</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>397,281</u>	\$ <u>1,457,572</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
NEIGHBORWORKS AMERICA FUNDS

For the Year Ended December 31, 2021

	450 NWA COVID Response	651 NWA Resilience (Wells Fargo)	701 NWA Housing Counseling	710 NWA Rural Impact 16-20	760 NWA Supplemental Grant
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	16,218	0	70,000
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	16	18	0	210	210
Total Revenues	16	18	16,218	210	70,210
EXPENSES					
Salaries and Wages	0	0	6,638	0	13,121
Fringe Benefits	0	0	2,067	0	3,863
Indirect Costs	0	0	1,527	0	3,016
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	0	0	0	0	0
Space Cost	0	0	0	0	0
Telephone and Utilities	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	0	0	0	52	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	(218)	0
Advertising/Promotion	0	0	0	85	0
Insurance	0	0	0	(85)	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	19,384	0	0	0
Other	0	0	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	166	0
Direct Services	1,759	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	1,759	19,384	10,232	0	20,000
Excess Revenues Over (Under) Expenses	(1,743)	(19,366)	5,986	210	50,210
Transfers In (Out)	0	0	0	0	0
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	3,591	19,366	(5,986)	36,185	0
NET ASSETS, DECEMBER 31, 2021	\$ 1,848	\$ 0	\$ 0	\$ 36,395	\$ 50,210

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
NEIGHBORWORKS AMERICA FUNDS

For the Year Ended December 31, 2021

	770 NWA 20-21 Expendable Grant	771 NWA 19-20 Expendable Grant	772 NWA Housing Counseling NonFed	775 NWA Strategic Planning	780 NWA Capital Fund
REVENUES					
Contributions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	165,500	0	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	35
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	214	1,655	130	143	8,185
Total Revenues	<u>214</u>	<u>167,155</u>	<u>130</u>	<u>143</u>	<u>8,220</u>
EXPENSES					
Salaries and Wages	48,613	43,403	667	0	0
Fringe Benefits	13,095	8,894	227	0	0
Indirect Costs	11,423	13,449	153	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	442	0	0	0	0
Travel and Transportation	638	1,870	0	0	0
Space Cost	2,216	5,597	0	0	0
Telephone and Utilities	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	57	204	0	0	0
Supplies	838	5,196	0	0	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	1,571	4,723	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	0	2,217	0	0	0
Training	2,612	2,778	0	0	0
Fees, Licenses and Dues	1,637	837	0	0	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	<u>83,142</u>	<u>89,168</u>	<u>1,047</u>	<u>0</u>	<u>0</u>
Excess Revenues Over (Under) Expenses	(82,928)	77,987	(917)	143	8,220
Transfers In (Out)	(210,919)	210,919	0	0	(513)
Returned to Grantor	0	0	0	0	0
Amount Provided by Grantor	0	0	0	0	0
Capitalized Notes Receivable	0	0	0	0	0
Capitalized Fixed Assets	0	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2020	<u>293,847</u>	<u>0</u>	<u>23,138</u>	<u>24,515</u>	<u>227,162</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 0</u>	<u>\$ 288,906</u>	<u>\$ 22,221</u>	<u>\$ 24,658</u>	<u>\$ 234,869</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
NEIGHBORWORKS AMERICA FUNDS

For the Year Ended December 31, 2021

	782 NWA Hsg Loans Reserve	790 NWA Racial Equity	800 Unrestricted NWA Capital Fund	801 NWA Agency Rebranding
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	0	75,000	0
State Grants	0	0	0	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Interest and Dividends	318	43	13,029	61
Total Revenues	<u>318</u>	<u>43</u>	<u>88,029</u>	<u>61</u>
EXPENSES				
Salaries and Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Indirect Costs	0	0	0	0
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	20,942
Travel and Transportation	0	0	0	0
Space Cost	0	0	0	0
Telephone and Utilities	0	0	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	0
Supplies	0	9,731	0	15,239
Food	0	9,826	0	0
Equipment and Facilities	0	0	0	0
Advertising/Promotion	0	0	0	100
Insurance	0	0	0	0
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	0	0	0
Other	0	0	0	0
Training	0	0	0	0
Fees, Licenses and Dues	0	0	0	270
Direct Services	0	0	0	0
Match Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>0</u>	<u>19,557</u>	<u>0</u>	<u>36,551</u>
Excess Revenues Over (Under) Expenses	318	(19,514)	88,029	(36,490)
Transfers In (Out)	0	0	(4,441)	0
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2020	<u>54,788</u>	<u>21,028</u>	<u>278,521</u>	<u>20,169</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 55,106</u>	<u>\$ 1,514</u>	<u>\$ 362,109</u>	<u>\$ (16,321)</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
NEIGHBORWORKS AMERICA FUNDS

For the Year Ended December 31, 2021

	850 LD SOCDC (NWA & NonFed)	Total
REVENUES		
Contributions	\$ 0	\$ 0
Rental	0	0
Federal Grants and Loans	25,000	351,718
State Grants	0	0
Program Fees and Contracts	0	35
Recoveries from Programs	0	0
Miscellaneous	0	0
Match Revenues	0	0
Interest and Dividends	185	24,383
Total Revenues	<u>25,185</u>	<u>289,498</u>
EXPENSES		
Salaries and Wages	0	112,442
Fringe Benefits	0	28,146
Indirect Costs	0	29,568
Stipends	0	0
Consultant/Contractual	50	21,434
Travel and Transportation	0	2,508
Space Cost	72	7,885
Telephone and Utilities	0	0
Rehabilitation/Renovation	0	0
Postage	53	314
Supplies	(49)	31,007
Food	0	9,826
Equipment and Facilities	0	(218)
Advertising/Promotion	0	6,479
Insurance	0	(85)
Printing and Publications	0	0
Repairs and Maintenance	0	0
Other	0	2,217
Training	0	5,390
Fees, Licenses and Dues	3,774	6,684
Direct Services	0	0
Match Expense	0	0
Bad Debt Expense	0	0
Depreciation and Amortization	0	0
Interest	0	0
Total Expenses	<u>3,900</u>	<u>233,365</u>
Excess Revenues Over (Under) Expenses	21,285	56,133
Transfers In (Out)	(57)	(5,011)
Returned to Grantor	0	0
Amount Provided by Grantor	0	0
Capitalized Notes Receivable	0	0
Capitalized Fixed Assets	0	0
Gain (Loss) on Disposition of Assets	0	0
Prior Period Adjustment	0	0
Net Assets, December 31, 2020	<u>376,053</u>	<u>1,349,420</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 397,281</u>	<u>\$ 1,456,948</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
LIFT RENTAL APARTMENTS

December 31, 2021

	935 Terry Hill Apts Reserve	937 LD Apts Reserve	936 Rental Apartments	Total
<u>ASSETS</u>				
Current Assets				
Cash	\$ 124,563	\$ 82,361	\$ 1,236,102	\$ 1,443,026
Due From Grantors	0	0	0	0
Other Receivables	0	0	3,586	3,586
Notes Receivable, Current, Net	0	0	0	0
Due From Other Funds	0	0	0	0
Prepaid Expenses	0	0	0	0
Total Current Assets	<u>124,563</u>	<u>82,361</u>	<u>1,239,688</u>	<u>1,446,612</u>
Non-Current Assets				
Notes Receivable, Net	0	0	0	0
Property Held For Sale	0	0	0	0
Property and Equipment	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0
Total Non-Current Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>\$ 124,563</u>	<u>\$ 82,361</u>	<u>\$ 1,239,688</u>	<u>\$ 1,446,612</u>
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts Payable	\$ 0	\$ 0	\$ 4,614	\$ 4,614
Accrued Expenses	0	0	0	0
Deposits Subject to Refund	0	0	25,720	25,720
Escrow Payables	0	0	0	0
Deferred Revenue	0	0	0	0
Due To Other Funds	0	0	0	0
Notes Payable - Current Portion	0	0	0	0
Total Current Liabilities	<u>0</u>	<u>0</u>	<u>30,334</u>	<u>30,334</u>
Long-Term Liabilities				
Other Payable	0	0	0	0
Notes Payable	0	0	0	0
Less: Current Portion Notes Payable	0	0	0	0
Total Long-Term Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>30,334</u>	<u>30,334</u>
Net Assets				
Without Donor Restrictions	124,563	82,361	1,209,354	1,416,278
With Donor Restrictions	0	0	0	0
Total Net Assets	<u>124,563</u>	<u>82,361</u>	<u>1,209,354</u>	<u>1,416,278</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 124,563</u>	<u>\$ 82,361</u>	<u>\$ 1,239,688</u>	<u>\$ 1,446,612</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
LIFT RENTAL APARTMENTS

For the Year Ended December 31, 2021

	935 Terry Hill Apts Reserve	937 LD Apts Reserve	936 Rental Apartments	Total
REVENUES				
Contributions	\$ 0	\$ 0	\$ 0	\$ 0
Rental	0	0	399,195	399,195
Federal Grants and Loans	0	0	0	0
State Grants	0	0	0	0
Program Fees and Contracts	0	0	6,233	6,233
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Interest and Dividends	137	466	6,560	7,163
Total Revenues	<u>137</u>	<u>466</u>	<u>411,988</u>	<u>412,591</u>
EXPENSES				
Salaries and Wages	0	0	39,659	39,659
Fringe Benefits	0	0	9,122	9,122
Indirect Costs	0	0	13,061	13,061
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	0	0	195	195
Space Cost	0	0	0	0
Telephone and Utilities	0	0	66,059	66,059
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	73	73
Supplies	0	0	6,459	6,459
Food	0	0	0	0
Equipment and Facilities	0	0	4,734	4,734
Advertising/Promotion	0	0	263	263
Insurance	0	0	115,665	115,665
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	0	145,290	145,290
Other	0	0	113	113
Training	0	0	1,999	1,999
Fees, Licenses and Dues	0	0	9,732	9,732
Direct Services	0	0	0	0
Match Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	<u>0</u>	<u>0</u>	<u>412,424</u>	<u>412,424</u>
Excess Revenues Over (Under) Expenses	137	466	(436)	167
Transfers In (Out)	7,200	5,400	(12,600)	0
Returned to Grantor	0	0	0	0
Amount Provided by Grantor	0	0	0	0
Capitalized Notes Receivable	0	0	0	0
Capitalized Fixed Assets	0	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2020	<u>117,226</u>	<u>76,495</u>	<u>1,222,390</u>	<u>1,416,111</u>
NET ASSETS, DECEMBER 31, 2021	<u>\$ 124,563</u>	<u>\$ 82,361</u>	<u>\$ 1,209,354</u>	<u>\$ 1,416,278</u>

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS

December 31, 2021

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported.

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2021

Section 1 – 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 not considered to be material weaknesses? ☐ Yes ☒ No

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards:

Internal Control Over Major Programs:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiencies identified not considered to be material weakness(es)? ☐ Yes ☒ None Reported

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

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

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

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

Identification of Major Programs:

<u>CFDA #</u>	<u>PROGRAM TITLE</u>
10.420	Rural Housing Service
93.569	Community Services Block Grant
93.926	Healthy Start Initiative

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported.

LIFT Head Start/Early Head Start/Early Head Start-Child Care Programs Staff Wellness, Retention, and Incentive Compensation Policy

The LIFT Head Start, Early Head Start, and Early Head Start-Child Care Programs have set a focus on prioritizing staff wellness in accordance with program policies. Staff well-being (mental and physical health) is critical to the delivery of high-quality, comprehensive services to enrolled infants, toddlers, and their families, as it shapes their engagement, influences job satisfaction/retention, and quality of life. Along with the provision of resources/materials, services, incentives, and needed supports, the Management Team works to convey a culture of wellness within the work environment through regular modeling and promotion of staff well-being. The programs also recognize the importance of staff recruitment and retention, as it contributes to a more stable learning environment for children and connections for families.

PURPOSE:

The purpose of this policy is to provide guidance to the LIFT Head Start/Early Head Start/EHS-Child Care Programs (HS/EHS/EHS-CC) around the provision of staff wellness supports and incentive compensation for staff, in accordance with the Head Start Program Performance Standards, Federal, State, and local laws and regulations.

SCOPE:

This policy applies to all LIFT HS/EHS/EHS-CC Program staff. Implementation is the task of Program Management in coordination with Fiscal Department personnel.

AUTHORITY:

Guidance for this policy is supported by 45 CFR Part 75 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards; Head Start Program Performance Standards; Office of Head Start Information Memoranda (ACF-IM-HS-21-05, ACF-IM-HS-22-04, ACF-IM-HS-22-06); LIFT CAA Fiscal Policies and Procedures; the LIFT CAA Personnel Policy Manual; and the LIFT HS/EHS/EHS-CC Programs' Integrated Services Policies and Procedures.

POLICY:

Incentive compensation to LIFT HS/EHS/EHS-CC employees may, at the discretion of the Board of Directors, Policy Council, Executive Director, and Program Director, be awarded under one or more of the following circumstances:

- In recognition of individual, highly-efficient performance or cost reduction;
- In recognition of individual superior performance which goes above and beyond, exceeding expectations;
- As hazard pay or as compensation for additional, situational job duties which are outside the scope of the agreed-upon job description in response to an organizational need;
- As a hiring incentive to increase recruitment, fill vacant positions, and build the programs' workforce, with a two-part, staggered payment schedule;
- As part of a retention plan to stabilize the workforce which applies a one-time or periodic incentive (as funds are available) consistently through the program, based on tenure, and which is announced to all employees. Such awards may be pro-rated based on time spent

working (full-time vs. part-time) for the program(s). Employees with a long-term absence of over six months (uninterrupted) are excluded from such incentives.

Overall compensation pursuant to any incentive compensation must be determined to be reasonable and allowable under Federal and State regulations. Incentive compensation above \$5,000 must be approved by the LIFT CAA Board of Directors and Policy Council. The Program Director may approve incentive compensation awards not to exceed \$5,000.

Fringe benefits provided in addition to an employee's regular wages must be allocated to Federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such Federal awards and other activities in accordance with LIFT CAA Fiscal Policies and Procedures.

Furthermore, employees must be actively working and in good standing to receive any incentive compensation. For purposes of this policy, "in good standing" shall be defined as having not received a disciplinary action within the last three months. With regards to hiring incentives, the employee must have a successful probationary period.

Any incentive compensation received shall be considered income for tax purposes and LIFT CAA shall proceed with the appropriate withholdings. LIFT CAA and its HS/EHS/EHS-CC Programs may discontinue the provision of incentive compensation at any time for any reason.