LIFT Community Action Agency, Inc.

Hugo, Oklahoma

REPORT ON AUDITS OF FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

For the Years Ended December 31, 2022 and 2021

SAUNDERS & ASSOCIATES, PLLC

Certified Public Accountants

630 East 17th Street
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LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

TABLE OF CONTENTS

December 31, 2022 and 2021

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

TABLE OF CONTENTS

December 31, 2022 and 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
of 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 statement of financial position as of December 31, 2022 and 2021, 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, 2022 and 2021, 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 14, 2023 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 report. The other information comprises the information included in the annual report 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

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

August 14, 2023

FINANCIAL STATEMENTS

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION

December 31, 2022 and December 31, 2021

	2022 Without Donor Restrictions	2022 With Donor Restrictions	2022 Total
ASSETS			
Current Assets			
Cash	$ 9,367,290	$ (61,387)	$ 9,305,903
Due From Grantors	0	1,890,894	1,890,894
Other Receivables	454,043	465,527	919,570
Notes Receivable, Current, Net	11,991	15,255	27,246
Due From (To) Other Funds	14,352	(14,352)	0
Prepaid Expenses	24,618	0	24,618
Total Current Assets	9,872,294	2,295,937	12,168,231
Non-Current Assets			
Notes Receivable, Net	341,763	116,621	458,384
Property Held For Sale	461,353	144,225	605,578
Right To Use Asset	22,837	0	22,837
Less: Accumulated Amortization	(21,569)	0	(21,569)
Property and Equipment	14,561,813	0	14,561,813
Less: Accumulated Depreciation	(7,862,002)	0	(7,862,002)
Total Non-Current Assets	7,504,195	260,846	7,765,041
TOTAL ASSETS	$ 17,376,489	$ 2,556,783	$ 19,933,272
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts Payable	$ 96,814	$ 190,172	$ 286,986
Accrued Expenses	387,904	0	387,904
Deposits Subject to Refund	25,976	0	25,976
Insurance and Taxes Payable	0	0	0
Escrow Payables	0	(506)	(506)
Deferred Revenue	0	3,722	3,722
Lease Payable - Current Portion	5,599	0	5,599
Notes Payable - Current Portion	0	3,332	3,332
Total Current Liabilities	516,293	196,720	713,013
Long-Term Liabilities			
Other Payable	0	0	0
Lease Payable	6,327	0	6,327
Less: Current Portion Lease Payable	(5,599)	0	(5,599)
Notes Payable	0	9,546	9,546
Less: Current Portion Notes Payable	0	(3,332)	(3,332)
Total Long-Term Liabilities	728	6,214	6,942
Total Liabilities	517,021	202,934	719,955
Net Assets			
Without Donor Restrictions	16,859,468	0	16,859,468
With Donor Restrictions	0	2,353,849	2,353,849
Total Net Assets	16,859,468	2,353,849	19,213,317
TOTAL LIABILITIES AND NET ASSETS	$ 17,376,489	$ 2,556,783	$ 19,933,272

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

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION

December 31, 2022 and December 31, 2021

	2021 Without Donor Restrictions	2021 With Donor Restrictions	2021 Total
ASSETS			
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	9,040,290	2,972,686	12,012,976
Non-Current Assets			
Notes Receivable, Net	377,496	161,536	539,032
Property Held For Sale	377,699	143,022	520,721
Right To Use Asset	0	0	0
Less: Accumulated Amortization	0	0	0
Property and Equipment	13,843,062	0	13,843,062
Less: Accumulated Depreciation	(7,647,527)	0	(7,647,527)
Total Non-Current Assets	6,950,730	304,558	7,255,288
TOTAL ASSETS	$ 15,991,020	$ 3,277,244	$ 19,268,264
LIABILITIES AND NET ASSETS			
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
Lease Payable - Current Portion	0	0	0
Notes Payable - Current Portion	0	14,158	14,158
Total Current Liabilities	443,515	358,160	801,675
Long-Term Liabilities			
Other Payable	0	0	0
Lease Payable	0	0	0
Less: Current Portion Lease 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	0	40,297	40,297
Total Liabilities	443,515	398,457	841,972
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	15,547,505	2,878,787	18,426,292
TOTAL LIABILITIES AND NET ASSETS	$ 15,991,020	$ 3,277,244	$ 19,268,264

* 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, 2022 and December 31, 2021

	2022 Without Donor Restrictions	2022 With Donor Restrictions	2022 Total
REVENUES			
Contributions	$ 37,204	$ 0	$ 37,204
Rental	637,237	7,560	644,797
Federal Grants and Loans	310,802	14,297,861	14,608,663
State Grants	0	449,771	449,771
Program Fees and Contracts	2,521,960	1,041,668	3,563,628
Recoveries from Programs	3,119,566	0	3,119,566
Miscellaneous	38,297	1,510	39,807
Match Revenues	0	909,757	909,757
Interest and Dividends	98,886	24,236	123,122
Net Assets Released from Restrictions:			
Satisfaction of Program Restrictions	16,422,262	(16,422,262)	0
Satisfication of Property & Equipment Acquisition Restrictions	83,363	(83,363)	0
Total Revenues	23,269,577	226,738	23,496,315
EXPENSES			
Program Services			
Early Childhood	10,683,874	0	10,683,874
Community Services	2,900,734	0	2,900,734
Housing	3,394,593	0	3,394,593
Transportation	1,515,240	0	1,515,240
Economic Development	897,570	0	897,570
Supportive Services			
General Operating	3,993,390	0	3,993,390
Total Expenses	23,385,401	0	23,385,401
Change in Net Assets	(115,824)	226,738	110,914
Prior Period Adjustment	0	0	0
Interfund Transfers	1,335,149	(1,335,149)	0
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	98,663	583,473	682,136
Gain (Loss) on Disposition of Assets	(4,090)	0	(4,090)
Change in Accounting Principle	(1,935)	0	(1,935)
Net Assets, December 31, 2021	15,547,505	2,878,787	18,426,292
NET ASSETS, DECEMBER 31, 2022	$ 16,859,468	$ 2,353,849	$ 19,213,317

* 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, 2022 and December 31, 2021

	2021 Without Donor Restrictions	2021 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
Satisfication of Property & Equipment Acquisition Restrictions	162,593	(162,593)	0
Total Revenues	22,617,356	(134,242)	22,483,114
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	22,742,028	0	22,742,028
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)
Change in Accounting Principle	0	0	0
Net Assets, December 31, 2020	15,083,120	2,978,967	18,062,087
NET ASSETS, DECEMBER 31, 2021	$ 15,547,505	$ 2,878,787	$ 18,426,292

* 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, 2022 and December 31, 2021

	2022		
	Early Childhood	Community Services	Housing
EXPENSES			
Salaries and Wages	$ 3,724,314	$ 1,242,174	$ 1,145,014
Fringe Benefits	998,910	367,839	322,626
Indirect Costs	770,401	274,923	265,151
Stipends	0	38,649	0
Consultant/Contractual	760,089	122,324	103,788
Travel and Transportation	66,643	84,536	114,302
Space Cost	197,073	70,241	45,499
Telephone and Utilities	207,410	45,512	183,776
Rehabilitation/Renovation	0	0	0
Postage	2,394	1,441	1,452
Supplies	1,123,220	289,009	109,803
Food	1,170,767	14,245	340
Equipment and Facilities	5,487	53,007	607,180
Advertising/Promotion	626	62,224	17,142
Insurance	95,399	5,593	178,552
Printing and Publications	34,965	10,241	4,467
Repairs and Maintenance	26,037	752	190,379
Other	590,726	62,570	61,773
Training	2,626	34,756	9,041
Fees, Licenses and Dues	24,387	15,816	33,027
Direct Services	23,408	54,117	372
Match Expense	858,992	50,765	0
Bad Debt Expense	0	0	909
Depreciation and Amortization	0	0	0
Interest	0	0	0
TOTAL EXPENSES	$ 10,683,874	$ 2,900,734	$ 3,394,593

* 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, 2022 and December 31, 2021

	2022			
	Trans-portation	Economic Development	General Operating	2022 Total
EXPENSES				
Salaries and Wages	$ 688,790	$ 271,948	$ 1,154,971	$ 8,227,211
Fringe Benefits	186,138	71,339	368,672	2,315,524
Indirect Costs	158,423	62,547	10,371	1,541,816
Stipends	0	0	0	38,649
Consultant/Contractual	8,393	113,229	183,746	1,291,569
Travel and Transportation	114,313	12,928	49,889	442,611
Space Cost	27,829	0	34,332	374,974
Telephone and Utilities	64,368	105,552	17,791	624,409
Rehabilitation/Renovation	0	0	0	0
Postage	79	11	5,143	10,520
Supplies	8,175	27,336	27,597	1,585,140
Food	0	0	18,302	1,203,654
Equipment and Facilities	86,168	43,143	65,002	859,987
Advertising/Promotion	720	892	23,643	105,247
Insurance	104,086	77,687	1,349,953	1,811,270
Printing and Publications	2,157	76	726	52,632
Repairs and Maintenance	45,632	62,046	1,219	326,065
Other	2,976	29,011	399,071	1,146,127
Training	0	24	27,315	73,762
Fees, Licenses and Dues	16,993	22,196	29,411	141,830
Direct Services	0	0	1,857	79,754
Match Expense	0	0	0	909,757
Bad Debt Expense	0	(2,951)	0	(2,042)
Depreciation and Amortization	0	0	215,370	215,370
Interest	0	556	9,009	9,565
TOTAL EXPENSES	$ 1,515,240	$ 897,570	$ 3,993,390	$ 23,385,401

* 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, 2022 and December 31, 2021

	2021		
	Early Childhood	Community Services	Housing
EXPENSES			
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, 2022 and December 31, 2021

	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 CASH FLOWS

For the Years Ended December 31, 2022 and December 31, 2021

		2022
CASH FLOWS PROVIDED (USED) OPERATING ACTIVITIES		
Change in Net Assets		$ 110,914
Adjustment for Items Not Affecting Cash:		
Depreciation and Amortization	$ 215,370	
(Increase) Decrease in Other Receivables	(113,750)	
(Increase) Decrease in Notes Receivable	92,966	
(Increase) Decrease in Prepaid Expenses	(21,021)	
(Increase) Decrease in Due From Grantors	(644,034)	
Increase (Decrease) in Escrow Payables	(965)	
Increase (Decrease) in Accounts Payable	82,644	
Increase (Decrease) in Accrued Expenses	35,693	
Increase (Decrease) in Other Payables	0	
Increase (Decrease) in Deposits Subject to Refund	256	
Increase (Decrease) in Deferred Revenue	(201,063)	
Increase (Decrease) in Insurance/Taxes Payable	0	
Capitalized Notes Receivable	0	
Capitalized Fixed Assets	682,136	
Gain (Loss) on Disposition of Assets	(4,090)	
Returned to Grantor	0	
Amount Provided by Grantor	0	
Prior Period Adjustment	0	
		124,142
Cash Provided (Used) by Operating Activities		235,056
CASH PROVIDED (USED) BY INVESTING ACTIVITIES		
Increase in Property Held for Sale	(84,857)	
(Acquisitions)/Dispositions of Property and Equipment	(712,096)	
Cash Provided (Used) by Investing Activities		(796,953)
CASH PROVIDED (USED) BY FINANCING ACTIVITIES		
Acquisition/(Reduction) of Leases Payable	(4,426)	
Acquisition/(Reduction) of Notes Payable	(44,909)	
Cash Provided (Used) by Financing Activities		(49,335)
Increase (Decrease) in Cash		(611,232)
Cash, December 31, 2021		9,917,135
CASH, DECEMBER 31, 2022		$ 9,305,903

* 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, 2022 and December 31, 2021

		2021
CASH FLOWS PROVIDED (USED) OPERATING ACTIVITIES		
Change in Net Assets		$ (258,914)
Adjustment for Items Not Affecting Cash:		
Depreciation and Amortization	$ 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	
		1,144,645
Cash Provided (Used) by Operating Activities		885,731
CASH PROVIDED (USED) BY INVESTING ACTIVITIES		
Decrease in Property Held for Sale	197,540	
(Acquisitions)/Dispositions of Property and Equipment	(697,628)	
Cash Provided (Used) by Investing Activities		(500,088)
CASH PROVIDED (USED) BY FINANCING ACTIVITIES		
Acquisition/(Reduction) of Leases Payable	0	
Acquisition/(Reduction) of Notes Payable	3,598	
Cash Provided (Used) by Financing Activities		3,598
Increase (Decrease) in Cash		389,241
Cash, December 31, 2020		9,527,894
CASH, DECEMBER 31, 2021		$ 9,917,135

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

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

Change in Accounting Principle – During fiscal year 2022 LIFTCAA implemented Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-02, *Leases*. ASU 2016-02 amends both lessor and lessee accounting with the most significant change being the requirement for lessees to recognize right-to-use (ROU) assets and lease liabilities on the statement of financial position.

As a result of adopting the new standard effective January 1, 2022, LIFTCAA recorded additional net lease assets of $16,431 and lease liabilities of $18,366. The difference between lease assets and lease liabilities of $1,935 is reflected on the Statement of Activities as Change in Accounting Principle.

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).

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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).

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.

	2022	2021
Purpose Restrictions Accomplished:		
Early Childhood Program Operations	$ 9,383,812	$ 8,432,370
Community Services Program Operations	2,826,981	3,390,994
Housing Program Operations	2,377,238	2,158,966
Transportation Program Operations	1,431,877	1,787,530
Economic Development Program Operations	402,354	349,667
General Operating	0	0
	16,422,262	16,119,527
Property/Equipment Acquisitions:		
Transportation Program	83,363	162,593
	83,363	162,593
Total Restrictions Released	$ 16,505,625	$ 16,282,120

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.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

In-Kind – Certain grants require in-kind. 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 match revenues and match expenses.

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

	Early Childhood	Community Services	Total
Volunteer Services	$ 203,894	$ 38,665	$ 242,559
Professional Services	15,503	0	15,503
Travel and Training	4,144	2,200	6,344
Child Transportation	399,419	0	399,419
Space	208,521	0	208,521
Supplies	3,140	0	3,140
Maintenance	855	0	855
Telephone and Utilities	23,516	0	23,516
Other	0	9,900	9,900
	$ 858,992	$ 50,765	$ 909,757

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 2022 or 2021.

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 2022 and 2021.

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.

	2022	2021
Financial Assets at year-end	$ 12,601,997	$ 12,548,411
Less those unavailable for general expenditures within one year, due to Contractual or Donor-Imposed Restrictions:		
Restricted for Deposits/Escrow	(25,470)	(26,179)
Notes Receivable due in more than one year	(458,384)	(539,032)
Financial Assets available to meet cash needs for general expenditures within one year	$ 12,118,143	$ 11,983,200

NOTE 4: NET ASSETS WITH DONOR RESTRICTIONS

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

	2022	2021
Subject to Expenditure for Specified Purpose:		
Early Childhood Program Operations	$(5,926)	$ 18,811
Community Services Program Operations	4,559	22,829
Housing Program Operations	1,640,115	1,860,887
Transportation Program Operations	334,302	613,883
Economic Development Program Operations	260,065	362,377
	2,233,115	2,878,787
Subject to Acquisition of Property/Equipment:		
Early Childhood Program	0	0
Community Services Program	0	0
Housing Program	0	0
Transportation Program	120,734	0
Economic Development Program	0	0
	120,734	0
Invested in Perpetuity:		
Housing Program (NWA Capital Fund - 780)	0	0
	$ 2,353,849	$ 2,878,787

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, 2022 and 2021 all deposits were fully insured.

LIFTCAA's certificate of deposit of $815,030 at December 31, 2022 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			
	2022	No. of Loans	2021	No. of Loans
Notes Receivable:				
HOME 96 ReUse (See related Note 21)	$ 58,109	1	$ 64,253	1
Intermediary Relending Program	0	--	2,014	1
NWA Unrestricted	258,882	3	262,117	3
NWA Capital Fund	94,872	3	125,097	4
SBA	0	--	18,866	2
Economic Development	73,767	1	109,200	2
	485,630		581,547	

	2022	2021
Reserve for Doubtful Accounts:		
Intermediary Relending Program	0	121
SBA Microloans	0	2,830
Total Reserve for Doubtful Accounts	0	2,951
NET NOTES RECEIVABLE	$ 485,630	$ 578,596

Interest recognized for the year ended December 31, 2022 was $28,351 and for December 31, 2021 was $26,704. 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, 2022:

	Current	No. Loans	%	Non-Current	No. Loans	%
Intermediary Relending Program	$ 0	---	0%	$ ---	---	---
NWA Capital Fund	258,882	3	100%	---	---	---
HOME 96 ReUse	94,872	3	100%	---	---	---
SBA Microloans	58,109	1	100%	---	---	---
Economic Development	0	---	0%	---	---	---
NWA Unrestricted	73,767	1	100%	---	---	---

NOTE 6: NOTES RECEIVABLE, CONTINUED

Loan Delinquency Status as of December 31, 2021:

		Current	No. Loans	%		Non-Current	No. Loans	%
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%		---	---	---

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 perpetually restricted funds totaled $0 as of December 31, 2022 and December 31, 2021. The interest earned on these loans is unrestricted. LIFTCAA has obtained fidelity bond coverage sufficient to cover any loss of funds paid by NeighborWorks.

NWA Capital Fund notes receivable consists of the following:

	2022	2021
Loans to Individuals	$ 94,872	$ 125,097

Loan activity for the year ended December 31, 2022 was as follows:

	Balance at 12/31/21	Repayments	Write-Offs	Loans Made	Balance at 12/31/22
Notes Receivable	$ 581,547	$(95,917)	$ 0	$ 0	$ 485,630
Allowance for Doubtful Accounts	(2,951)	0	0	2,951	0
Total	$ 578,596	$(95,917)	$ 0	$ 2,951	$ 485,630

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

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

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.

Property and equipment consist of the following:

	2022	2021
Land	$ 345,647	$ 345,647
Buildings and Improvements	6,372,589	6,372,589
Buildings and Improvements – Construction in Progress	614,559	90,735
Vehicles	4,139,847	4,000,373
Computers and Equipment	949,430	910,707
Leased Equipment	16,730	0
Leasehold Improvements	2,123,011	2,123,011
Total Property and Equipment	14,561,813	13,843,062
Accumulated Depreciation	(5,786,307)	(5,594,075)
Accumulated Depreciation – Leased Equipment	(12,648)	0
Accumulated Amortization	(2,063,047)	(2,053,452)
Net Property and Equipment	$ 6,699,811	$ 6,195,535

NOTE 8: FORECLOSED RESIDENTIAL REAL ESTATE

Foreclosed residential real estate includes all properties held at December 31, 2022 and 2021 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, 2022 and 2021 was as follows:

	2022	2021
Properties acquired through foreclosure proceedings	$ 0	$ 0
Properties conveyed through a deed in lieu of foreclosure	0	0
Total	$ 0	$ 0

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 31, 2021. During fiscal year 2022 the foreclosure process was completed and property sold at auction.

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.

NOTE 10: LONG TERM DEBT

LIFTCAA had the following long-term debts:

	Principal Balance 12/31/22	Principal Balance 12/31/21
Note payable to U.S. Small Business Administration. Amount authorized is $100,000. As of December 31, 2022 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.	$ 0	$ 39,861
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.	9,546	14,594
Total Long-Term Debt	$ 9,546	$ 54,455

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

Fiscal Year Ending December 31,	
2023	$ 3,332
2024	3,465
2025	2,749
2026	0
2027	0
Thereafter	0
Total	$ 9,546

Change in Long Term Debt:

Fund No		Balance 12/31/21	Additions	Retirements	Balance 12/31/22
160	US Small Business Admin.	$ 39,861	$ 0	$(39,861)	$ 0
281	Clayton State Park	14,594	0	(5,048)	9,546
	Total	$ 54,455	$ 0	$(44,909)	$ 9,546

NOTE 11: LEASES

Post Adoption of ASU 2016-02, Leases – 12/31/22:

LIFTCAA - LESSEE:

LIFTCAA has operating and finance leases of space and office equipment. The leases have remaining lease terms of one to two years. Operating leases are included in operating lease right-to-use ("ROU") assets and lease liabilities in the Statement of Financial Position. Finance leases are included in property and equipment and lease liabilities in the Statement of Financial Position. The lease assets and liabilities were calculated using the applicable incremental borrowing rate for the operating lease and the implicit rate for the finance leases. Leases with an initial term of 12 months or less are not recorded in the Statement of Financial Position. Lease expense is recognized for these leases on a straight-line basis over the lease term. Lease assets and liabilities consist of the following:

Lease Assets:
Operating lease assets are displayed on the Statement of Financial Position. Finance lease assets are included in Property and Equipment and are disclosed in Note 7 Property and Equipment.

Lease Liabilities:

	Operating Leases	Finance Leases	Total	Rate	
Property Lease	$ 1,490	$ 0	$ 1,490	11.9%	(Incremental)
Equipment (Copier)	0	3,226	3,226	10.9%	(Implicit)
Equipment (Postage Meter)	0	1,611	1,611	10.9%	(Implicit)
	$ 1,490	$ 4,837	$ 6,327		

Maturities of Lease Liabilities as of December 31, 2022 are:

	Operating Leases	Finance Leases	Total
Fiscal Year Ending December 31, 2023	$ 1,500	$ 4,435	$ 5,935
2024	0	762	762
2025	0	0	0
2026	0	0	0
2027	0	0	0
Total Lease Payments	1,500	5,197	6,697
Less: Interest	(10)	(360)	(370)
Present Value of Lease Liabilities	$ 1,490	$ 4,837	$ 6,327

NOTE 11: LEASES, CONTINUED

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. The lease contains a cancellation clause. For the year ended December 31, 2022 LIFTCAA received $76,374 which is included in rental revenue in the Statement of Activities.

Following is an analysis of the underlying asset related to the operating lease:

Building	$ 932,000
Accumulated Depreciation	365,228
Net Building	$ 566,772

Future payments to be received are:

Fiscal Year Ending December 31,	
2023	$76,374
2024	0
2025	0
2026	0
2027	0

Pre Adoption of ASU 2016-02, Leases – 12/31/21:

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

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 year ended December 31, 2021, $8,400 was paid on the lease.

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

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

Fiscal Year Ending December 31,	2021
2022	$ 6,001
2023	6,001
2024	2,501
2025	1
2026	1
2027	---

NOTE 11: LEASES, CONTINUED

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 year ended December 31, 2021, LIFTCAA received $76,374 in rental revenues. 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.

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 $387,904 as of December 31, 2022 and $352,211 as of December 31, 2021. 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, 2022 LIFTCAA contributed $541,712 and for the year ended December 31, 2021, LIFTCAA contributed $504,760.

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 26.30% (final) for 2022 and 23.00% (final) for 2021. 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 14.5% for 2022 and 14.0% for 2021. 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.

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:

	2022	2021
Belmont Place	$ 138,180	$ 104,063
Kiamichi Place	108,306	90,590
Clayton Place	192,897	174,280
	$ 439,383	$ 368,933

Additionally, LIFTCAA has contracts to provide management for the Belmont Place, Clayton Place and Kiamichi Place projects. LIFTCAA received management fees of $25,685 for the year ended December 31, 2022 and $25,388 for the year ended December 31, 2021.

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:

2022	2021
$ 422,002	$ 372,662

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.

NOTE 21: ROULEAU HOUSE LIMITED PARTNERSHIP, CONTINUED

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

Project	Original Loan	Term	Interest	12/31/21 Balance	12/31/22 Balance
Rouleau House	$ 175,000	30 years	1%	$ 64,253	$ 58,109

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

NOTE 22: SUBSEQUENT EVENTS

Date of Management Evaluation – Management of LIFTCAA has evaluated subsequent events through August 14, 2023 which is the date the financial statements were available to be issued.

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 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 position as of December 31, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 14, 2023.

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

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

August 14, 2023

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 year ended December 31, 2022 and 2021. 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 year ended December 31, 2022 and 2021.

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

SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

August 14, 2023

SUPPLEMENTAL INFORMATION

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2022

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. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Direct Programs:							
Head Start Cluster:							
Administration for Children and Families -							
Head Start/Early Head Start	220/320		93.600		06 CH 010743/05	$	$ 313,161
Head Start/Early Head Start	222/322		93.600		06 CH 010743/04		3,829,915
Head Start - CRRSA	270		93.600	COVID-19	06 HE 000106/01		84,190
Head Start - ARP	270		93.600	COVID-19	06 HE 000106/01		648,007
Early Head Start Child Care	460		93.600		06 HP 003312/03		1,085,494
Early Head Start Child Care	461		93.600		06 HP 003312/04		652,724
Total 93.600						0	6,613,491
Total Head Start Cluster						0	6,613,491
Substance Abuse and Mental Health Services Administration -							
Drug Free Communities	490		93.276		5NH28CE002832-08		43,351
Drug Free Communities	491		93.276		5NH28CE002832-09		14,880
Total 93.276						0	58,231
Health Resources and Services Administration -							
Healthy Start Initiative	540		93.926		6H49MC27826-09		765,202
Healthy Start Initiative	541		93.926		5H49MC27826-08		378,490
Total 93.926						0	1,143,692
Rural Health Care Services Outreach - Opioid Response	811		93.912		G25RH32444-01 20/23		260,539
Total 93.912						0	260,539
Pass-Through Oklahoma Department of Commerce:		095453171					
Low-Income Home Energy Assistance	630		93.568		18185 DHS 20		99,817
Total 93.568						0	99,817
Community Service Block Grant	120		93.569		18140 CSBG 21		21,543
Community Service Block Grant	121		93.569		18493 CSBG 22		126,415
Community Service Block Grant	130		93.569	COVID-19	17839 CSBG CR 20		132,785
Community Service Block Grant	135		93.569		18391 CSBG 21		4,233
Community Service Block Grant	141		93.569	COVID-19	18012 CSBG CR 20		450
Pass-Through Oklahoma Association of Community Action Agencies:		N/A					
Community Service Block Grant	285		93.569		2022 OADP/ODOC LIFT CAA		4,687
Total 93.569						0	290,113
Pass-Through Oklahoma Office of Attorney General:		N/A					
Family Violence Prevention & Services/Domestic Violence Shelter & Supportive Services	818		93.671	COVID-19	N/A		550
Total 93.671						0	550
Total U. S. Department of Health and Human Services						0	8,466,433

* 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, 2022

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. S. DEPARTMENT OF JUSTICE							
Direct Programs:							
Rural Domestic Violence, Dating Violence, Sexual Assualt and Stalking Assistance Program	300		16.589		2017-WR-AX-0046		230,742
Total 16.589						0	230,742
Second Chance Reentry Initiative	340		16.812		25PBJA-21-GG-04047-SCAX		126,127
Total 16.812						0	126,127
Consolidated & Technical Assistance Grant Program to Address Children & Youth Experiencing Domestic & Sexual Violence & Engage Men & Boys as Allies	435		16.888		15JOVW-21-GG-00646-CY		57,345
Total 16.888						0	57,345
Pass-Through District Attorney's Council:		N/A					
Crime Victim Assistance	570		16.575		2021 VOCA LDCAA 101		53,637
Crime Victim Assistance	571		16.575		2022 VOCA LIFT 154		18,204
Crime Victim Assistance	580		16.575		2022 VOCA LIFT 153		9,816
Crime Victim Assistance	581		16.575		2021 VOCA Little DixieCAA 100		40,027
Total 16.575						0	121,684
Pass-Through Youth Collaboratory of Pittsburg, PA		N/A					
Juvenile Mentoring Program	500		16.726		2019JUFX0013		44,667
Total 16.726						0	44,667
Total U. S. Department of Justice						0	580,565
U. S. DEPARTMENT OF LABOR							
Direct Programs:							
Youth Build	360		17.274		YB-32995-18-60-A-40		86,371
Youth Build	361		17.274		YB-38191-22-60-A-40		154,733
Total 17.274						0	241,104
Total U. S. Department of Labor						0	241,104
U. S. DEPARTMENT OF AGRICULTURE							
Direct Programs:							
Rural Housing Service	311		10.420		SHARE 1231ME18C003		1,427,358
Rural Housing Service	350		10.420		Self Help Housing 21-22		224,254
Rural Housing Service	351		10.420		Self Help Housing 22-24		331,464
Total 10.420						0	1,983,076
Rural Housing Preservation Grant	590		10.433		42-012-730772321		1,932
Total 10.433						0	1,932
Pass-Through Oklahoma Department of Education:		N/A					
Child and Adult Care Food Program	370		10.558		DC-48-012 22/23		18,758
Child and Adult Care Food Program	371		10.558		DC-48-012 21/22		47,629
Child and Adult Care Food Program	420		10.558		H-12-01 21/22		825,411
Child and Adult Care Food Program	421		10.558		H-12-01 22/23		259,651
Child and Adult Care Food Program	520		10.558		DC-12-100 22/23		57,739
Child and Adult Care Food Program	521		10.558		DC-12-100 21/22		124,742
Total 10.558						0	1,333,930
Total U. S. Department of Agriculture						0	3,318,938

* 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, 2022

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. S. DEPARTMENT OF TRANSPORTATION							
Pass-Through Oklahoma Department of Transportation:		N/A					
Public Transportation for Nonurbanized Areas	230		20.509	COVID-19	FTA-5311-CARE(411)		226,518
Public Transportation for Nonurbanized Areas	235		20.509	COVID-19	S-TRF-9025(470)		204,785
Public Transportation for Nonurbanized Areas	240		20.509		FTA 5311-TP-22(441)		449,406
Total 20.509						0	880,709
Federal Transit Cluster:							
Bus and Bus Facilities Formula Program	249		20.526		FTA 5339-BBF(057)		68,361
Total 20.526						0	68,361
Total Federal Transit Cluster						0	68,361
Total U. S. Department of Transportation						0	949,070
U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Pass-Through Neighborworks America:		N/A					
Comprehensive Housing Counseling	700		14.169		N/A		28,302
Total 14.169						0	28,302
Pass-Through Oklahoma Housing Finance Authority:		N/A					
HOME Investment Partnership Program	641		14.239		1642 HOME 20		16,921
HOME Investment Partnership Program	650		14.239		1659 HOME 20		16,514
HOME Investment Partnership Program	730		14.239		1658 HOME 20		224,344
HOME Investment Partnership Program	740		14.239		1641 HOME 20		135,453
HOME Investment Partnership Program	750		14.239		1668 HOME 21		111,812
Total 14.239						0	505,044
Total U.S. Department of Housing and Urban Development						0	533,346
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES							
Direct Programs:							
Retired and Senior Volunteer Program - 2021/2022	400		94.002		19SRWOK001		17,123
Retired and Senior Volunteer Program - 2020/2021	401		94.002		22SRWOK001		53,839
Total 94.002						0	70,962
Pass-Through Oklahoma Community Service Commission:		N/A					
AmeriCorps - 21/22	390		94.006		18AFHOK0010005		42,212
Total 94.006						0	42,212
Total Corporation for National and Community Services						0	113,174

* 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, 2022

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
NEIGHBORWORKS AMERICA							
Direct Programs:							
NWA Rural Impact	710		21.000		N/A		34,428
NWA Supplemental Grant	760		21.000		N/A		18,369
NWA Expendable Grant	770/771		21.000		N/A		192,862
NWA Racial Equity	790		21.000		N/A		1,514
NWA Agency Rebranding	801		21.000		N/A		25,000
NWA Network Supplemental Request	850		21.000		N/A		8,830
Total 21.000						0	281,003
Total Neighborworks America						0	281,003
U. S. DEPARTMENT OF ENERGY							
Pass-Through Oklahoma Department of Commerce:		095453171					
State Energy Program	610		81.041		18215 DOE 21		87,193
State Energy Program	611		81.041		18555 DOE 22		150,098
Total 81.041						0	237,291
Total U. S. Department of Energy						0	237,291
U.S. DEPARTMENT OF HOMELAND SECURITY							
Direct Programs:							
Emergency Food & Shelter	550		97.024		Pushmataha Co - Phase 39		2,800
Emergency Food & Shelter	551		97.024	COVID-19	Choctaw Co - Phase ARPA-R		4,736
Emergency Food & Shelter	552		97.024		Pushmataha Co - Phase 39		857
Pass-Through SOS for Families		N/A					
Emergency Food & Shelter	563		97.024		McCurtain Co - Phase 39		145
Total 97.024						0	8,538
Total U. S. Department of Homeland Security						0	8,538
Total Expenditures of Federal Awards						$ 0	$ 14,729,462

* 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, 2022

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							
OKLAHOMA DEPARTMENT OF HUMAN SERVICES							
Pass-Through Community Action Project of Tulsa County:							
Oklahoma Early Childhood - 22/23	305				N/A		82,394
Oklahoma Early Childhood - 21/22	306				N/A		101,288
Total Oklahoma Department of Human Services						0	183,682
OKLAHOMA COMMISSION FOR CHILDREN							
CASA - 22/23	530				AG1118		465
CASA - 21/22	535				AG1118		4,959
Freestanding Multidisciplinary Child Abuse - Choctaw Co	340				1279002036		0
Community Based Youth and Family Services - Choctaw County FSMDT	200				12790002545		13,166
Community Based Youth and Family Services - Pushmataha County FSMDT	205				1279002546		17,105
Total Oklahoma Commission for Children						0	35,695
OKLAHOMA TOURISM AND RECREATION DEPARTMENT							
Management of State Parks	281/481				5669026919		117,956
Total Oklahoma Tourism and Recreation						0	117,956
OKLAHOMA DEPARTMENT OF COMMERCE							
State Appropriated Funds for Community Action Agencies	260				18247 SAF/CAA 22		5,025
State Appropriated Funds for Community Action Agencies	261				18638 SAF/CAA 23		5,528
State Appropriated Funds for Community Action Agencies	250				18304 SAF/CAA HS 22		57,225
State Appropriated Funds for Community Action Agencies	251				18674 SAF/CAA HS 23		29,607
Passed-Through KiBois Community Action Foundation:							
Prescription Assistance	485				RX OK 22/23		5,070
Prescription Assistance	506				RX OK 21/22		9,983
Total Oklahoma Department of Commerce						0	112,438
Total Expenditures of State Awards						$ 0	$ 449,771
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS						$ 0	$ 15,179,233

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

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

December 31, 2022

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: 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, 2022

	Early Childhood	Community Services	Housing
REVENUES			
Contributions	$ 0	$ 3,155	$ 0
Rental	0	0	644,797
Federal Grants and Loans	7,947,421	2,721,508	2,990,664
State Grants	270,514	61,301	0
Program Fees and Contracts	2,372,358	7,218	197,381
Recoveries from Programs	0	0	0
Miscellaneous	0	30,000	0
Match Revenues	858,992	50,765	0
Interest and Dividends	17,823	920	54,910
Total Revenues	11,467,108	2,874,867	3,887,752
EXPENSES			
Salaries and Wages	3,724,314	1,242,174	1,145,014
Fringe Benefits	998,910	367,839	322,626
Indirect Costs	770,401	274,923	265,151
Stipends	0	38,649	0
Consultant/Contractual	760,089	122,324	103,788
Travel and Transportation	66,643	84,536	114,302
Space Cost	197,073	70,241	45,499
Telephone and Utilities	207,410	45,512	183,776
Rehabilitation/Renovation	0	0	0
Postage	2,394	1,441	1,452
Supplies	1,123,220	289,009	109,803
Food	1,170,767	14,245	340
Equipment and Facilities	5,487	53,007	607,180
Advertising/Promotion	626	62,224	17,142
Insurance	95,399	5,593	178,552
Printing and Publications	34,965	10,241	4,467
Repairs and Maintenance	26,037	752	190,379
Other	590,726	62,570	61,773
Training	2,626	34,756	9,041
Fees, Licenses and Dues	24,387	15,816	33,027
Direct Services	23,408	54,117	372
Match Expense	858,992	50,765	0
Bad Debt Expense	0	0	909
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	10,683,874	2,900,734	3,394,593
Excess Revenues Over (Under) Expenses	783,234	(25,867)	493,159
Transfers In (Out)	(6,441)	68,006	(1,278,090)
Returned to Grantor	0	0	0
Amount Provided by Grantor	0	0	0
Capitalized Notes Receivable	0	0	0
Capitalized Fixed Assets	6,440	6,440	569,431
Gain (Loss) on Disposition of Assets	0	0	0
Change in Accounting Principle	0	0	0
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2021	1,793,469	36,235	5,288,784
NET ASSETS, DECEMBER 31, 2022	$ 2,576,702	$ 84,814	$ 5,073,284

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, 2022

REVENUES	Transportation	Economic Development	General Operating	Total
Contributions	$ 0	$ 0	$ 34,049	$ 37,204
Rental	0	0	0	644,797
Federal Grants and Loans	949,070	0	0	14,608,663
State Grants	0	117,956	0	449,771
Program Fees and Contracts	402,629	584,042	0	3,563,628
Recoveries from Programs	0	0	3,119,566	3,119,566
Miscellaneous	1,500	10	8,297	39,807
Match Revenues	0	0	0	909,757
Interest and Dividends	3,194	15,605	30,670	123,122
Total Revenues	1,356,393	717,613	3,192,582	23,496,315
EXPENSES				
Salaries and Wages	688,790	271,948	1,154,971	8,227,211
Fringe Benefits	186,138	71,339	368,672	2,315,524
Indirect Costs	158,423	62,547	10,371	1,541,816
Stipends	0	0	0	38,649
Consultant/Contractual	8,393	113,229	183,746	1,291,569
Travel and Transportation	114,313	12,928	49,889	442,611
Space Cost	27,829	0	34,332	374,974
Telephone and Utilities	64,368	105,552	17,791	624,409
Rehabilitation/Renovation	0	0	0	0
Postage	79	11	5,143	10,520
Supplies	8,175	27,336	27,597	1,585,140
Food	0	0	18,302	1,203,654
Equipment and Facilities	86,168	43,143	65,002	859,987
Advertising/Promotion	720	892	23,643	105,247
Insurance	104,086	77,687	1,349,953	1,811,270
Printing and Publications	2,157	76	726	52,632
Repairs and Maintenance	45,632	62,046	1,219	326,065
Other	2,976	29,011	399,071	1,146,127
Training	0	24	27,315	73,762
Fees, Licenses and Dues	16,993	22,196	29,411	141,830
Direct Services	0	0	1,857	79,754
Match Expense	0	0	0	909,757
Bad Debt Expense	0	(2,951)	0	(2,042)
Depreciation and Amortization	0	0	215,370	215,370
Interest	0	556	9,009	9,565
Total Expenses	1,515,240	897,570	3,993,390	23,385,401
Excess Revenues Over (Under) Expenses	(158,847)	(179,957)	(800,808)	110,914
Transfers In (Out)	(80,425)	(68,740)	1,365,690	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	80,425	19,400	0	682,136
Gain (Loss) on Disposition of Assets	0	0	(4,090)	(4,090)
Change in Accounting Principle	0	0	(1,935)	(1,935)
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2021	613,883	1,104,919	9,589,002	18,426,292
NET ASSETS, DECEMBER 31, 2022	$ 455,036	$ 875,622	$ 10,147,859	$ 19,213,317

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, 2022

	220 Head Start 06CH010743/05	222 Head Start 06CH010743/04	250 18304 SAF/ CAA HS 22	251 18674 SAF/ CAA HS 23	270 HS/EHS/CC CCRSA 06HE000106/01
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	249,647	2,979,107	0	0	732,197
State Grants	0	0	57,225	29,607	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	647,794	0	0	0
Interest and Dividends	0	0	0	0	0
Total Revenues	249,647	3,626,901	57,225	29,607	732,197
EXPENSES					
Salaries and Wages	142,744	1,540,387	42,257	22,549	52,043
Fringe Benefits	42,011	446,102	14,968	7,058	16,637
Indirect Costs	32,828	275,419	0	0	11,970
Stipends	0	0	0	0	0
Consultant/Contractual	100	7,976	0	0	0
Travel and Transportation	2,353	25,120	0	0	0
Space Cost	6,847	110,655	0	0	0
Telephone and Utilities	11,643	115,987	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	17	879	0	0	0
Supplies	8,362	223,937	0	0	651,547
Food	0	0	0	0	0
Equipment and Facilities	0	133	0	0	0
Advertising/Promotion	371	0	0	0	0
Insurance	0	59,238	0	0	0
Printing and Publications	0	17,744	0	0	0
Repairs and Maintenance	0	5,623	0	0	0
Other	10,143	172,206	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	153	8,079	0	0	0
Direct Services	0	0	0	0	0
Match Expense	0	647,794	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	257,572	3,657,279	57,225	29,607	732,197
Excess Revenues Over (Under) Expenses	(7,925)	(30,378)	0	0	0
Transfers In (Out)	7,925	30,378	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
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	0	0	0	0	0
NET ASSETS, DECEMBER 31, 2022	$ 0	$ 0	$ 0	$ 0	$ 0

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, 2022

	305 Oklahoma Early Childhood 22-23	306 Oklahoma Early Childhood 21-22	320 Early Head Start 06CH010743/05	322 Early Head Start 06CH010743/04
REVENUES				
Contributions	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	0	63,514	850,808
State Grants	82,394	101,288	0	0
Program Fees and Contracts	0	0	0	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	46,494	45,885	0	112,893
Interest and Dividends	0	0	0	0
Total Revenues	128,888	147,173	63,514	963,701
EXPENSES				
Salaries and Wages	42,743	59,518	34,106	428,823
Fringe Benefits	20,347	22,217	9,902	125,266
Indirect Costs	15,491	16,965	7,844	92,520
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	1,836
Travel and Transportation	2,500	1,076	328	2,009
Space Cost	0	0	511	33,861
Telephone and Utilities	1,259	1,006	1,929	23,137
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	3	149
Supplies	0	506	3,781	71,900
Food	0	0	177	1,097
Equipment and Facilities	0	0	0	149
Advertising/Promotion	0	0	0	0
Insurance	0	0	0	10,202
Printing and Publications	0	0	80	4,149
Repairs and Maintenance	0	0	64	1,163
Other	0	0	4,725	52,494
Training	0	0	0	0
Fees, Licenses and Dues	54	0	64	2,053
Direct Services	0	0	0	0
Match Expense	46,494	45,885	0	112,893
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	128,888	147,173	63,514	963,701
Excess Revenues Over (Under) Expenses	0	0	0	0
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
Change in Accounting Principle	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2021	0	0	0	0
NET ASSETS, DECEMBER 31, 2022	$ 0	$ 0	$ 0	$ 0

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, 2022

	370 ELC CACFP 22-23	371 ELC CACFP 21-22	420 CACFP Day Care Homes H-12-01 21-22	421 CACFP Day Care Homes H-12-01 22-23	460 EHS CC 21-22 06HP003312/03
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	18,758	47,629	825,411	259,651	1,085,494
State Grants	0	0	0	0	0
Program Fees and Contracts	3,417	8,592	0	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	4,257
Interest and Dividends	0	0	0	0	0
Total Revenues	22,175	56,221	825,411	259,651	1,089,751
EXPENSES					
Salaries and Wages	4,978	14,573	56,649	18,883	196,338
Fringe Benefits	1,508	4,040	18,802	6,148	61,439
Indirect Costs	1,145	3,352	13,029	4,343	45,158
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	447,932
Travel and Transportation	0	0	14,546	2,035	2,850
Space Cost	0	0	3,102	1,122	20,845
Telephone and Utilities	0	0	573	245	8,267
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	688	141	302
Supplies	2,852	4,107	1,220	592	98,574
Food	12,405	28,943	712,365	221,798	0
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	10,370
Printing and Publications	0	0	1,468	706	7,949
Repairs and Maintenance	0	0	4,144	1,442	2,594
Other	12,040	29,803	0	0	182,250
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	254	626
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	4,257
Bad Debt Expense	0	0	0	0	0
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	34,928	84,818	826,586	257,709	1,089,751
Excess Revenues Over (Under) Expenses	(12,753)	(28,597)	(1,175)	1,942	0
Transfers In (Out)	0	17,361	(1,479)	1,479	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
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	0	11,236	2,654	0	0
NET ASSETS, DECEMBER 31, 2022	$ (12,753)	$ 0	$ 0	$ 3,421	$ 0

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, 2022

	461 EHS CC 22-23 06HP000312/04	520 USDA DC-12-100 22-23	521 USDA DC-12-100 21-22	803 Potts Family Foundation	804 WalMart Foundation
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	652,724	57,739	124,742	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	53,654	160,778	0	0
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	1,669	0	0	0	0
Interest and Dividends	0	0	0	17	26
Total Revenues	654,393	111,393	285,520	17	26
EXPENSES					
Salaries and Wages	132,381	35,697	93,106	0	0
Fringe Benefits	41,116	9,701	25,601	0	0
Indirect Costs	30,448	8,210	21,414	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	298,591	0	0	0	0
Travel and Transportation	3,653	123	811	0	0
Space Cost	4,389	0	0	0	0
Telephone and Utilities	5,473	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	91	0	0	0	0
Supplies	0	2,258	8,148	0	380
Food	0	56,582	136,440	0	0
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	1,303	0	0	0	0
Printing and Publications	2,433	0	0	0	0
Repairs and Maintenance	968	0	0	0	0
Other	107,806	0	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	664	0	0	0	0
Direct Services	23,408	0	0	0	0
Match Expense	1,669	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	654,393	112,571	285,520	0	380
Excess Revenues Over (Under) Expenses	0	(1,178)	0	17	(354)
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
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	0	0	0	2,006	2,915
NET ASSETS, DECEMBER 31, 2022	$ 0	$ (1,178)	$ 0	$ 2,023	$ 2,561

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, 2022

	Local			
	930 Early Learning Centers Child Care	975 Headstart Non Fed	977 HS DHS Stabilization	Total
REVENUES				
Contributions	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	0	0	7,947,421
State Grants	0	0	0	270,514
Program Fees and Contracts	1,262,231	159,886	723,800	2,372,358
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	858,992
Interest and Dividends	6,377	7,763	3,640	17,823
Total Revenues	1,268,608	167,649	727,440	11,467,108
EXPENSES				
Salaries and Wages	554,164	24,671	227,704	3,724,314
Fringe Benefits	123,141	6,359	(3,453)	998,910
Indirect Costs	104,065	85,288	912	770,401
Stipends	0	0	0	0
Consultant/Contractual	1,064	2,590	0	760,089
Travel and Transportation	9,017	222	0	66,643
Space Cost	0	15,741	0	197,073
Telephone and Utilities	31,363	6,528	0	207,410
Rehabilitation/Renovation	0	0	0	0
Postage	124	0	0	2,394
Supplies	40,602	4,150	304	1,123,220
Food	71	889	0	1,170,767
Equipment and Facilities	5,205	0	0	5,487
Advertising/Promotion	209	46	0	626
Insurance	13,501	785	0	95,399
Printing and Publications	0	436	0	34,965
Repairs and Maintenance	10,039	0	0	26,037
Other	51	19,208	0	590,726
Training	2,626	0	0	2,626
Fees, Licenses and Dues	7,475	4,965	0	24,387
Direct Services	0	0	0	23,408
Match Expense	0	0	0	858,992
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	902,717	171,878	225,467	10,683,874
Excess Revenues Over (Under) Expenses	365,891	(4,229)	501,973	783,234
Transfers In (Out)	(23,802)	(38,303)	0	(6,441)
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	6,440	0	0	6,440
Gain (Loss) on Disposition of Assets	0	0	0	0
Change in Accounting Principle	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2021	579,377	879,027	316,254	1,793,469
NET ASSETS, DECEMBER 31, 2022	$ 927,906	$ 836,495	$ 818,227	$ 2,576,702

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, 2022

	120 18140 CSBG 21	121 18493 CSBG 22	130 17839 CSBG CR 20	135 18391 CSBG 21	141 18012 CSBG CR 20
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	21,543	126,415	132,785	4,233	450
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	21,543	126,415	132,785	4,233	450
EXPENSES					
Salaries and Wages	0	59,220	46,860	0	0
Fringe Benefits	3,836	19,037	3,585	0	0
Indirect Costs	0	13,621	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	989	0	33,869	0	0
Travel and Transportation	0	0	0	0	0
Space Cost	5,477	0	0	0	0
Telephone and Utilities	7,014	2,141	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	371	153	0	0	0
Supplies	1,416	0	9,357	0	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	6,440	4,233	450
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	1,283	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	157	32,243	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	1,000	0	6,487	0	0
Direct Services	0	0	26,187	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	21,543	126,415	132,785	4,233	450
Excess Revenues Over (Under) Expenses	0	0	0	0	0
Transfers In (Out)	0	0	(6,440)	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	6,440	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	0	0	0	0	0
NET ASSETS, DECEMBER 31, 2022	$ 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, 2022

	200 OCCY Choctaw Co FSMDT	205 OCCY Pushmataha Co FSMDT	260 18247 SAF/ CAA 22	261 18638 SAF/ CAA 23	285 OKACAA OADP CSBG 22
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	4,687
State Grants	13,166	17,105	5,025	5,528	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	13,166	17,105	5,025	5,528	4,687
EXPENSES					
Salaries and Wages	0	0	3,198	3,519	2,663
Fringe Benefits	0	0	1,091	1,200	908
Indirect Costs	0	0	736	809	612
Stipends	0	0	0	0	0
Consultant/Contractual	11,280	14,400	0	0	0
Travel and Transportation	0	0	0	0	504
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	891	1,710	0	0	0
Food	0	0	0	0	0
Equipment and Facilities	995	995	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	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	13,166	17,105	5,025	5,528	4,687
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
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	0	0	0	0	0
NET ASSETS, DECEMBER 31, 2022	$ 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, 2022

	300 SPHH DOJ 17-23	340 Second Chance	360 Youth Build 19-22	361 Youth Build 22-25	390 Americorps 21-22 18AFHOK0010005
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	230,744	126,127	86,371	154,733	42,212
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	230,744	126,127	86,371	154,733	42,212
EXPENSES					
Salaries and Wages	114,879	66,022	38,974	64,953	0
Fringe Benefits	34,443	16,808	9,038	16,919	3,563
Indirect Costs	26,422	15,180	8,964	14,930	0
Stipends	0	0	0	0	38,649
Consultant/Contractual	3,081	0	0	0	0
Travel and Transportation	11,966	2,756	603	6,119	0
Space Cost	5,647	2,867	8,000	4,000	0
Telephone and Utilities	927	166	11,973	671	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	11,112	19,322	8,174	20,748	0
Food	0	0	0	0	0
Equipment and Facilities	3,656	0	0	0	0
Advertising/Promotion	0	0	0	490	0
Insurance	0	0	0	0	0
Printing and Publications	2	272	645	0	0
Repairs and Maintenance	0	0	0	403	0
Other	373	0	0	0	0
Training	0	2,359	0	25,500	0
Fees, Licenses and Dues	0	375	0	0	0
Direct Services	18,234	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	230,742	126,127	86,371	154,733	42,212
Excess Revenues Over (Under) Expenses	2	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
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	289	0	0	0	0
NET ASSETS, DECEMBER 31, 2022	$ 291	$ 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, 2022

	400 RSVP 21-22 16SRWOK001	401 RSVP 22-23 22SRWOK001	410 International Paper 21-22	435 SPHH TOO	485 RX OK 22-23
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	17,123	53,839	0	57,345	0
State Grants	0	0	0	0	5,070
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	20,959	0	0	0
Interest and Dividends	0	0	79	0	0
Total Revenues	17,123	74,798	79	57,345	5,070
EXPENSES					
Salaries and Wages	8,177	29,811	0	34,082	3,264
Fringe Benefits	2,630	8,188	0	10,533	1,055
Indirect Costs	1,881	6,857	0	7,839	751
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	407	859	794	1,609	0
Space Cost	873	2,667	0	1,519	0
Telephone and Utilities	617	1,832	0	345	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	347	60	0	1,208	0
Food	0	0	14,000	0	0
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	1,200	0	0	0
Printing and Publications	170	28	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	2,021	2,337	0	0	0
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	210	0
Direct Services	0	0	0	0	0
Match Expense	0	20,959	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	17,123	74,798	14,794	57,345	5,070
Excess Revenues Over (Under) Expenses	0	0	(14,715)	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
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	0	0	15,060	0	0
NET ASSETS, DECEMBER 31, 2022	$ 0	$ 0	$ 345	$ 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, 2022

	490 Drug Free Communities 21-22	491 Drug Free Communities 22-23	500 Juvenile Mentoring 20-22	506 RX OK 21-22	531 CASA 22-23 AG 1118	535 CASA 21-22 AG 1118
REVENUES						
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0	0	0
Federal Grants and Loans	43,351	14,880	44,667	0	0	0
State Grants	0	0	0	9,983	465	4,959
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	27,496	2,310	0	0	0	0
Interest and Dividends	0	0	0	0	0	0
Total Revenues	70,847	17,190	44,667	9,983	465	4,959
EXPENSES						
Salaries and Wages	26,561	9,034	14,660	5,752	0	2,575
Fringe Benefits	8,833	2,917	4,940	1,758	0	857
Indirect Costs	6,109	2,078	3,372	1,323	0	0
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0	0
Travel and Transportation	143	0	476	0	0	(158)
Space Cost	0	0	615	0	208	1,079
Telephone and Utilities	626	245	379	0	162	122
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	(11)	0	0	0	0	0
Supplies	859	0	1,525	0	0	416
Food	0	156	0	0	0	0
Equipment and Facilities	0	0	0	1,150	0	0
Advertising/Promotion	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Printing and Publications	39	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0	0
Other	192	0	18,500	0	0	0
Training	0	0	0	0	0	0
Fees, Licenses and Dues	0	450	200	0	95	68
Direct Services	0	0	0	0	0	0
Match Expense	27,496	2,310	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	70,847	17,190	44,667	9,983	465	4,959
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
Change in Accounting Principle	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2021	0	0	0	0	0	0
NET ASSETS, DECEMBER 31, 2022	$ 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, 2022

	540 22-23 Healthy Start	541 21-22 Healthy Start	550 EFSP Phase 39 Pushmataha Co	551 EFSP ARPAR Choctaw Co	552 EFSP Phase 39 Pushmataha Co
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	765,202	378,490	2,800	4,736	857
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	1	5	2
Total Revenues	765,202	378,490	2,801	4,741	859
EXPENSES					
Salaries and Wages	361,573	116,515	0	0	0
Fringe Benefits	109,566	35,364	0	0	0
Indirect Costs	83,134	26,799	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	49,500	16,500	0	0	0
Travel and Transportation	27,995	10,021	0	0	0
Space Cost	21,243	6,576	0	0	0
Telephone and Utilities	8,437	3,784	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	928	0	0	0
Supplies	76,731	91,714	0	0	0
Food	0	0	0	0	0
Equipment and Facilities	18,008	7,853	0	0	0
Advertising/Promotion	4,533	54,301	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	838	4,108	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	591	652	0	0	0
Training	2,690	371	0	0	0
Fees, Licenses and Dues	363	3,004	0	0	0
Direct Services	0	0	2,800	4,741	857
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	765,202	378,490	2,800	4,741	857
Excess Revenues Over (Under) Expenses	0	0	1	0	2
Transfers In (Out)	0	0	(1)	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
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	0	0	0	0	0
NET ASSETS, DECEMBER 31, 2022	$ 0	$ 0	$ 0	$ 0	$ 2

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, 2022

	553 EFSP ARPAR Pushmataha Co	563 EFSP Phase 39 McCurtain Co	570 VOCA Victim Advocacy 21-22	571 VOCA Victim Advocacy 22-23
REVENUES				
Contributions	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	145	53,637	18,204
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	4	3	0	0
Total Revenues	4	148	53,637	18,204
EXPENSES				
Salaries and Wages	0	0	34,310	11,721
Fringe Benefits	0	0	11,435	3,787
Indirect Costs	0	0	7,892	2,696
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	0	148	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	0	148	53,637	18,204
Excess Revenues Over (Under) Expenses	4	0	0	0
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
Change in Accounting Principle	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2021	0	0	0	0
NET ASSETS, DECEMBER 31, 2022	$ 4	$ 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, 2022

	580 VOCA 22-23	581 VOCA 21-22	790 NWA Racial Equity	801 NWA Agency Rebranding	811 HRSA Opioid Response 20-23
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	9,816	40,027	0	25,000	260,539
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	12	83	0
Total Revenues	9,816	40,027	12	25,083	260,539
EXPENSES					
Salaries and Wages	5,531	23,634	0	0	131,190
Fringe Benefits	1,791	7,819	0	0	40,761
Indirect Costs	1,272	5,436	0	0	30,163
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	(7,295)	0
Travel and Transportation	1,222	3,138	0	0	11,447
Space Cost	0	0	0	0	7,056
Telephone and Utilities	0	0	0	0	326
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	0	0	1,526	12,837	26,474
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	320	8,000
Advertising/Promotion	0	0	0	2,900	0
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	999
Repairs and Maintenance	0	0	0	0	0
Other	0	0	0	0	0
Training	0	0	0	0	3,277
Fees, Licenses and Dues	0	0	0	0	846
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	9,816	40,027	1,526	8,762	260,539
Excess Revenues Over (Under) Expenses	0	0	(1,514)	16,321	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
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	0	0	1,514	(16,321)	0
NET ASSETS, DECEMBER 31, 2022	$ 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, 2022

	812 Potts Family Foundation	818 VOCA OKDAC ARPA	Local 912 Emergency Assistance	Local 917 Youth Build NonFed	Local 918 Int Paper Comm Garden
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 3,725	$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	550	0	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	4,427	0
Match Revenues	0	0	0	0	0
Interest and Dividends	44	0	89	6	60
Total Revenues	44	550	89	8,158	60
EXPENSES					
Salaries and Wages	2,309	0	0	0	0
Fringe Benefits	767	0	0	0	0
Indirect Costs	531	0	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	0	0	0	3,692	0
Space Cost	0	0	0	0	0
Telephone and Utilities	0	0	0	0	391
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	0	0	0	0	106
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	187	0
Advertising/Promotion	0	0	0	0	0
Insurance	0	0	0	0	23
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	94	0
Fees, Licenses and Dues	0	0	0	58	0
Direct Services	0	550	600	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	3,607	550	600	4,031	520
Excess Revenues Over (Under) Expenses	(3,563)	0	(511)	4,127	(460)
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
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	7,480	0	10,343	0	6,878
NET ASSETS, DECEMBER 31, 2022	$ 3,917	$ 0	$ 9,832	$ 4,127	$ 6,418

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, 2022

	Local					
	927 DFC NonFed	932 Youth Build NonFed	940 RSVP NonFed	960 PPTF NonFed	985 CASA NonFed	Total
REVENUES						
Contributions	$ 0	$ (2,125)	$ 1,555	$ 0	$ 0	$ 3,155
Rental	0	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	0	2,721,508
State Grants	0	0	0	0	0	61,301
Program Fees and Contracts	0	0	0	2,718	4,500	7,218
Recoveries from Programs	0	0	0	0	0	0
Miscellaneous	0	(4,427)	15,000	7,500	7,500	30,000
Match Revenues	0	0	0	0	0	50,765
Interest and Dividends	138	0	9	186	199	920
Total Revenues	138	(6,552)	16,564	10,404	12,199	2,874,867
EXPENSES						
Salaries and Wages	0	0	13,556	4,732	2,899	1,242,174
Fringe Benefits	0	0	1,850	1,588	972	367,839
Indirect Costs	0	0	3,118	1,139	1,259	274,923
Stipends	0	0	0	0	0	38,649
Consultant/Contractual	0	0	0	0	0	122,324
Travel and Transportation	0	57	0	531	355	84,536
Space Cost	0	0	0	780	1,634	70,241
Telephone and Utilities	1,878	412	24	1,184	1,856	45,512
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	0	0	1,441
Supplies	0	2,288	0	188	0	289,009
Food	0	89	0	0	0	14,245
Equipment and Facilities	0	720	0	0	0	53,007
Advertising/Promotion	0	0	0	0	0	62,224
Insurance	0	3,692	678	0	0	5,593
Printing and Publications	0	0	17	1,840	0	10,241
Repairs and Maintenance	0	248	0	0	101	752
Other	10	0	0	3,774	1,720	62,570
Training	0	465	0	0	0	34,756
Fees, Licenses and Dues	29	460	863	1,804	(496)	15,816
Direct Services	0	0	0	0	0	54,117
Match Expense	0	0	0	0	0	50,765
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	1,917	8,431	20,106	17,560	10,300	2,900,734
Excess Revenues Over (Under) Expenses	(1,779)	(14,983)	(3,542)	(7,156)	1,899	(25,867)
Transfers In (Out)	0	74,447	0	0	0	68,006
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	6,440
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0
Change in Accounting Principle	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2021	16,168	(59,464)	4,402	26,955	22,931	36,235
NET ASSETS, DECEMBER 31, 2022	$ 14,389	$ 0	$ 860	$ 19,799	$ 24,830	$ 84,814

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, 2022

	180 HAC - SHOP NonFed	311 SHARE 1231ME18 C-003 18-23	350 Self-Help Housing 21-22	351 Self-Help Housing 22-24	436 K Place Operating
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	1,305,060	224,254	331,464	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	7,623
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	493	1,156	0	0	0
Total Revenues	493	1,306,216	224,254	331,464	7,623
EXPENSES					
Salaries and Wages	0	381,105	121,767	180,003	0
Fringe Benefits	0	98,836	35,595	51,719	(12)
Indirect Costs	0	86,266	28,006	41,396	1,907
Stipends	0	0	0	0	0
Consultant/Contractual	0	3,984	0	0	0
Travel and Transportation	0	47,162	19,463	29,428	0
Space Cost	0	12,168	8,465	9,251	0
Telephone and Utilities	0	5,486	5,430	9,771	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	486	664	27
Supplies	0	21,188	1,782	1,731	0
Food	0	0	0	0	0
Equipment and Facilities	0	953	0	2,634	0
Advertising/Promotion	0	1,732	0	2,632	0
Insurance	11	0	3,158	0	0
Printing and Publications	0	2,404	102	1,815	0
Repairs and Maintenance	465	0	0	0	0
Other	650	1,647	0	0	0
Training	0	340	0	0	0
Fees, Licenses and Dues	0	7,243	0	420	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	1,126	670,514	224,254	331,464	1,922
Excess Revenues Over (Under) Expenses	(633)	635,702	0	0	5,701
Transfers In (Out)	0	(758,000)	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
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	124,888	380,949	0	0	37,373
NET ASSETS, DECEMBER 31, 2022	$ 124,255	$ 258,651	$ 0	$ 0	$ 43,074

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, 2022

	441 Belmont Pl Operating	446 Clayton Pl Operating	590 HPG	600 7757 HOME 96 REUSE	610 18215 DOE 20
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	1,932	0	87,193
State Grants	0	0	0	0	0
Program Fees and Contracts	12,352	5,710	0	20	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	2,867	0
Total Revenues	12,352	5,710	1,932	2,887	87,193
EXPENSES					
Salaries and Wages	0	0	435	0	29,678
Fringe Benefits	(16)	(8)	146	0	10,439
Indirect Costs	2,595	1,314	101	0	6,865
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	6,522
Travel and Transportation	0	175	0	0	1,542
Space Cost	0	0	0	0	0
Telephone and Utilities	0	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	(48)	0	0	0
Supplies	0	0	0	0	10,127
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	0	16,684
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	86	0	0	0
Other	0	0	1,250	0	5,336
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	2,579	1,519	1,932	0	87,193
Excess Revenues Over (Under) Expenses	9,773	4,191	0	2,887	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
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	95,064	10,474	0	381,054	0
NET ASSETS, DECEMBER 31, 2022	$ 104,837	$ 14,665	$ 0	$ 383,941	$ 0

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, 2022

	611 18555 DOE 22	630 18185 HOME 20	641 1642 HOME 20	650 1659 HOME 20	700 NWA Housing Counseling
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	150,098	99,817	16,921	16,514	28,302
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	150,098	99,817	16,921	16,514	28,302
EXPENSES					
Salaries and Wages	50,193	43,413	10,374	10,155	18,655
Fringe Benefits	15,624	13,507	3,369	3,537	4,996
Indirect Costs	11,545	3,465	2,386	2,336	4,291
Stipends	0	0	0	0	0
Consultant/Contractual	15,595	7,257	0	0	0
Travel and Transportation	5,818	6,580	792	486	0
Space Cost	0	0	0	0	0
Telephone and Utilities	544	0	0	0	0
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	27,259	8,225	0	0	0
Food	0	0	0	0	0
Equipment and Facilities	589	454	0	0	0
Advertising/Promotion	0	3,863	0	0	0
Insurance	2,173	1,108	0	0	0
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	0	0
Other	20,758	11,945	0	0	0
Training	0	0	0	0	120
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	150,098	99,817	16,921	16,514	28,062
Excess Revenues Over (Under) Expenses	0	0	0	0	240
Transfers In (Out)	0	0	0	0	(240)
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
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	0	0	0	0	0
NET ASSETS, DECEMBER 31, 2022	$ 0	$ 0	$ 0	$ 0	$ 0

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, 2022

	710 NWA Rural Impact 16-20	730 1658 HOME 20	740 1641 HOME 20	750 1668 HOME 21	760 NWA Supplemental Grant
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	224,344	135,453	111,812	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	281	0	0	0	355
Total Revenues	281	224,344	135,453	111,812	355
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	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	0	0
Food	0	0	0	0	0
Equipment and Facilities	36,676	224,344	135,453	111,812	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	18,369
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	36,676	224,344	135,453	111,812	18,369
Excess Revenues Over (Under) Expenses	(36,395)	0	0	0	(18,014)
Transfers In (Out)	0	(224,344)	(135,453)	(111,812)	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	224,344	135,453	111,812	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	36,395	0	0	0	50,210
NET ASSETS, DECEMBER 31, 2022	$ 0	$ 0	$ 0	$ 0	$ 32,196

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, 2022

	770 NWA 22-23 Expendable Grant	771 NWA 21-22 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	176,500	6,000	0	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	30
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	1,727	795	202	224	6,814
Total Revenues	178,227	6,795	202	224	6,844
EXPENSES					
Salaries and Wages	32,114	68,584	0	0	0
Fringe Benefits	8,602	15,295	0	0	0
Indirect Costs	7,386	15,775	0	0	0
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	1,009	2,377	0	0	0
Space Cost	7,245	6,090	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	53	5,625	0	0	0
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	0	0
Advertising/Promotion	3,462	3,568	0	0	0
Insurance	0	0	0	0	0
Printing and Publications	144	0	0	0	0
Repairs and Maintenance	4,349	0	0	0	0
Other	3,370	0	0	0	0
Training	3,143	4,774	0	0	0
Fees, Licenses and Dues	61	76	0	0	0
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	909
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenses	70,938	122,164	0	0	909
Excess Revenues Over (Under) Expenses	107,289	(115,369)	202	224	5,935
Transfers In (Out)	173,777	(173,537)	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
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	0	288,906	22,221	24,658	234,869
NET ASSETS, DECEMBER 31, 2022	$ 281,066	$ 0	$ 22,423	$ 24,882	$ 240,804

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, 2022

	782 NWA Hsg Loans Reserve	800 Unrestricted NWA Capital Fund	850 LD SOCDC (NWA & (NonFed)	880 Ardmore Bldg Acct	890 Housing Non-Fed
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	7,560	0
Federal Grants and Loans	0	75,000	0	0	0
State Grants	0	0	0	0	0
Program Fees and Contracts	0	312	0	0	165,030
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Match Revenues	0	0	0	0	0
Interest and Dividends	502	16,313	200	58	6,734
Total Revenues	502	91,625	200	7,618	171,764
EXPENSES					
Salaries and Wages	0	0	2,578	0	155,657
Fringe Benefits	0	0	733	0	47,110
Indirect Costs	0	0	1,234	0	39,013
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	(2,231)
Travel and Transportation	0	0	3,295	0	(6,449)
Space Cost	0	0	912	0	1,368
Telephone and Utilities	0	0	0	3,191	4,839
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	85	0	13
Supplies	0	0	0	1,576	5,916
Food	0	0	0	0	340
Equipment and Facilities	0	0	0	0	24,791
Advertising/Promotion	0	0	0	0	1,841
Insurance	0	0	0	1,327	4,624
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	0	0	1,114	2,075
Other	0	0	0	0	(3,674)
Training	0	0	0	0	493
Fees, Licenses and Dues	0	0	(7)	0	16,470
Direct Services	0	0	0	0	372
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	0	0	8,830	7,208	292,568
Excess Revenues Over (Under) Expenses	502	91,625	(8,630)	410	(120,804)
Transfers In (Out)	0	0	49,340	0	(24,998)
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	24,999
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	55,106	362,109	397,281	6,532	824,553
NET ASSETS, DECEMBER 31, 2022	$ 55,608	$ 453,734	$ 437,991	$ 6,942	$ 703,750

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, 2022

			Local			
	895 Lynn Lane Bldg Acct	915 Scattered Sites Hsg Dev	920 Antlers Building Fund	925 E Street Building Fund	935 Terry Hill Reserve Fund	936 Rental Apartments
REVENUES						
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	10,800	0	12,000	19,200	0	401,926
Federal Grants and Loans	0	0	0	0	0	0
State Grants	0	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	0	6,304
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	3,378	265	0	192	10,045
Total Revenues	10,800	3,378	12,265	19,200	192	418,275
EXPENSES						
Salaries and Wages	0	0	0	0	0	40,303
Fringe Benefits	0	0	0	0	0	13,154
Indirect Costs	0	0	0	0	0	9,270
Stipends	0	0	0	0	0	0
Consultant/Contractual	0	0	2,275	4,521	0	7,160
Travel and Transportation	0	0	0	0	0	2,597
Space Cost	0	0	0	0	0	0
Telephone and Utilities	0	0	5,112	6,790	0	72,612
Rehabilitation/Renovation	0	0	0	0	0	0
Postage	0	0	0	0	0	225
Supplies	0	0	1,797	2,348	0	4,684
Food	0	0	0	0	0	0
Equipment and Facilities	0	0	(222)	0	0	52,763
Advertising/Promotion	0	0	0	0	0	44
Insurance	1,237	0	2,359	2,247	0	126,962
Printing and Publications	0	0	0	0	0	0
Repairs and Maintenance	1,930	0	913	1,103	0	136,677
Other	0	2,122	0	0	0	0
Training	0	0	0	0	0	171
Fees, Licenses and Dues	0	0	0	0	0	8,582
Direct Services	0	0	0	0	0	0
Match Expense	0	0	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	3,167	2,122	12,234	17,009	0	475,204
Excess Revenues Over (Under) Expenses	7,633	1,256	31	2,191	192	(56,929)
Transfers In (Out)	0	0	0	0	7,200	(79,123)
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	66,523
Gain (Loss) on Disposition of Assets	0	0	0	0	0	0
Change in Accounting Principle	0	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0	0
Net Assets, December 31, 2021	(26,568)	810,286	29,629	(55,771)	124,563	1,209,354
NET ASSETS, DECEMBER 31, 2022	$ (18,935)	$ 811,542	$ 29,660	$ (53,580)	$ 131,955	$ 1,139,825

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, 2022

	Local				
	937 LD Apt Reserve Fund	955 5th St Buildings Fund	965 502 W Duke Building Fund	968 Durant HOC	970 Idabel Office Building Fund
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	16,080	0	0	18,000
Federal Grants and Loans	0	0	0	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	777	0	0	366	0
Total Revenues	777	16,080	0	366	18,000
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	5,018	0	0	3,900
Travel and Transportation	0	0	0	0	27
Space Cost	0	0	0	0	0
Telephone and Utilities	0	13,590	4,215	0	8,364
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	0
Supplies	0	2,428	0	0	2,424
Food	0	0	0	0	0
Equipment and Facilities	0	0	0	0	(16)
Advertising/Promotion	0	0	0	0	0
Insurance	0	3,805	1,829	2	2,886
Printing and Publications	0	0	0	0	0
Repairs and Maintenance	0	10,351	1,359	0	5,993
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	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	0	35,192	7,403	2	23,578
Excess Revenues Over (Under) Expenses	777	(19,112)	(7,403)	364	(5,578)
Transfers In (Out)	5,400	(6,300)	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	6,300	0	0	0
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	82,361	(302,887)	(34,060)	40,135	(1,806)
NET ASSETS, DECEMBER 31, 2022	$ 88,538	$ (321,999)	$ (41,463)	$ 40,499	$ (7,384)

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, 2022

	Local			
	972 Jackson St Building Fund	980 Federal Building Fund	995 HOC Building Fund	Total
REVENUES				
Contributions	$ 0	$ 0	$ 0	$ 0
Rental	12,000	119,938	27,293	644,797
Federal Grants and Loans	0	0	0	2,990,664
State Grants	0	0	0	0
Program Fees and Contracts	0	0	0	197,381
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Interest and Dividends	39	1,127	0	54,910
Total Revenues	12,039	121,065	27,293	3,887,752
EXPENSES				
Salaries and Wages	0	0	0	1,145,014
Fringe Benefits	0	0	0	322,626
Indirect Costs	0	0	0	265,151
Stipends	0	0	0	0
Consultant/Contractual	0	40,323	9,464	103,788
Travel and Transportation	0	0	0	114,302
Space Cost	0	0	0	45,499
Telephone and Utilities	0	28,231	15,601	183,776
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	1,452
Supplies	2,585	7,391	2,664	109,803
Food	0	0	0	340
Equipment and Facilities	0	265	0	607,180
Advertising/Promotion	0	0	0	17,142
Insurance	2,815	13,175	8,834	178,552
Printing and Publications	0	0	2	4,467
Repairs and Maintenance	6,955	10,923	6,086	190,379
Other	0	0	0	61,773
Training	0	0	0	9,041
Fees, Licenses and Dues	0	0	182	33,027
Direct Services	0	0	0	372
Match Expense	0	0	0	0
Bad Debt Expense	0	0	0	909
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	12,355	100,308	42,833	3,394,593
Excess Revenues Over (Under) Expenses	(316)	20,757	(15,540)	493,159
Transfers In (Out)	0	0	0	(1,278,090)
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	569,431
Gain (Loss) on Disposition of Assets	0	0	0	0
Change in Accounting Principle	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2021	4,278	114,323	(37,695)	5,288,784
NET ASSETS, DECEMBER 31, 2022	$ 3,962	$ 135,080	$ (53,235)	$ 5,073,284

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, 2022

	230 Transit CARES	235 Transit RPTA CRRSA	240 Section 5311 Transit 21-22	245 Section 5311 Transit 19-20
REVENUES				
Contributions	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0
Federal Grants and Loans	226,518	204,785	449,406	0
State Grants	0	0	0	0
Program Fees and Contracts	5,979	0	396,650	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	1,500	0
Match Revenues	0	0	0	0
Interest and Dividends	0	1,157	1,097	0
Total Revenues	232,497	205,942	848,653	0
EXPENSES				
Salaries and Wages	87,181	182,497	419,112	0
Fringe Benefits	25,087	46,691	114,360	0
Indirect Costs	26,525	41,975	89,923	0
Stipends	0	0	0	0
Consultant/Contractual	702	2,348	5,343	0
Travel and Transportation	24,498	39,186	50,629	0
Space Cost	2,268	5,905	19,656	0
Telephone and Utilities	9,711	23,014	31,643	0
Rehabilitation/Renovation	0	0	0	0
Postage	1	27	51	0
Supplies	4,221	654	3,300	0
Food	0	0	0	0
Equipment and Facilities	0	0	0	0
Advertising/Promotion	515	158	47	0
Insurance	41,229	0	62,857	0
Printing and Publications	466	332	1,359	0
Repairs and Maintenance	8,030	13,518	24,084	0
Other	540	0	2,436	0
Training	0	0	0	0
Fees, Licenses and Dues	1,523	5,931	9,539	0
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	232,497	362,236	834,339	0
Excess Revenues Over (Under) Expenses	0	(156,294)	14,314	0
Transfers In (Out)	0	155,306	268,330	(529,034)
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
Change in Accounting Principle	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2021	107	988	37,326	529,034
NET ASSETS, DECEMBER 31, 2022	$ 107	$ 0	$ 319,970	$ 0

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, 2022

	246 Transit Insurance Settlement	247 Section 5339 Transit FY20	248 Section 5339 Transit 21-23	249 Section 5339 Transit 22	Total
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	68,361	949,070
State Grants	0	0	0	0	0
Program Fees and Contracts	0	0	0	0	402,629
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	1,500
Match Revenues	0	0	0	0	0
Interest and Dividends	137	266	147	390	3,194
Total Revenues	137	266	147	68,751	1,356,393
EXPENSES					
Salaries and Wages	0	0	0	0	688,790
Fringe Benefits	0	0	0	0	186,138
Indirect Costs	0	0	0	0	158,423
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	8,393
Travel and Transportation	0	0	0	0	114,313
Space Cost	0	0	0	0	27,829
Telephone and Utilities	0	0	0	0	64,368
Rehabilitation/Renovation	0	0	0	0	0
Postage	0	0	0	0	79
Supplies	0	0	0	0	8,175
Food	0	0	0	0	0
Equipment and Facilities	2,805	495	2,443	80,425	86,168
Advertising/Promotion	0	0	0	0	720
Insurance	0	0	0	0	104,086
Printing and Publications	0	0	0	0	2,157
Repairs and Maintenance	0	0	0	0	45,632
Other	0	0	0	0	2,976
Training	0	0	0	0	0
Fees, Licenses and Dues	0	0	0	0	16,993
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	2,805	495	2,443	80,425	1,515,240
Excess Revenues Over (Under) Expenses	(2,668)	(229)	(2,296)	(11,674)	(158,847)
Transfers In (Out)	0	0	28,609	(3,636)	(80,425)
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	80,425	80,425
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	16,893	29,535	0	0	613,883
NET ASSETS, DECEMBER 31, 2022	$ 14,225	$ 29,306	$ 26,313	$ 65,115	$ 455,036

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, 2022

	160 SBA RLF #2	170 Intermediary Relending Program	281 Clayton State Park 21-26	315 Loan Fund KEDDO Econ Dev
REVENUES				
Contributions	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0
Federal Grants and Loans	0	0	0	0
State Grants	0	0	57,030	0
Program Fees and Contracts	30	40	51,109	90
Recoveries from Programs	0	0	0	0
Miscellaneous	0	10	0	0
Match Revenues	0	0	0	0
Interest and Dividends	768	458	56	7,562
Total Revenues	798	508	108,195	7,652
EXPENSES				
Salaries and Wages	0	0	47,872	0
Fringe Benefits	0	0	11,677	0
Indirect Costs	0	0	11,010	0
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	0	0	1,268	0
Space Cost	0	0	0	0
Telephone and Utilities	0	0	27,053	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	0
Supplies	0	0	7,653	0
Food	0	0	0	0
Equipment and Facilities	0	0	3,997	0
Advertising/Promotion	0	0	0	0
Insurance	0	0	3,369	0
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	0	1,576	0
Other	0	0	0	0
Training	0	0	0	0
Fees, Licenses and Dues	0	0	4,042	0
Direct Services	0	0	0	0
Match Expense	0	0	0	0
Bad Debt Expense	(2,830)	(121)	0	0
Depreciation and Amortization	0	0	0	0
Interest	105	0	451	0
Total Expenses	(2,725)	(121)	119,968	0
Excess Revenues Over (Under) Expenses	3,523	629	(11,773)	7,652
Transfers In (Out)	(20,898)	(28,442)	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
Change in Accounting Principle	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2021	17,375	27,813	7,348	210,412
NET ASSETS, DECEMBER 31, 2022	$ 0	$ 0	$ (4,425)	$ 218,064

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, 2022

	481 Raymond Gary State Park 21-26	860 USDA RD Intermediary	Local: 945 Park Improve-ments	Local: 950 HLSP Marina	Total
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	0	0	0	0
State Grants	60,926	0	0	0	117,956
Program Fees and Contracts	88,419	82,175	0	362,179	584,042
Recoveries from Programs	0	0	0	0	0
Miscellaneous	0	0	0	0	10
Match Revenues	0	0	0	0	0
Interest and Dividends	705	4	294	5,758	15,605
Total Revenues	150,050	82,179	294	367,937	717,613
EXPENSES					
Salaries and Wages	53,723	47,046	0	123,307	271,948
Fringe Benefits	14,426	14,480	0	30,756	71,339
Indirect Costs	12,356	10,821	0	28,360	62,547
Stipends	0	0	0	0	0
Consultant/Contractual	8,525	56,675	0	48,029	113,229
Travel and Transportation	3,850	0	126	7,684	12,928
Space Cost	0	0	0	0	0
Telephone and Utilities	25,197	0	0	53,302	105,552
Rehabilitation/Renovation	0	0	0	0	0
Postage	9	0	0	2	11
Supplies	6,922	0	4,778	7,983	27,336
Food	0	0	0	0	0
Equipment and Facilities	7,933	0	0	31,213	43,143
Advertising/Promotion	0	0	0	892	892
Insurance	7,653	0	0	66,665	77,687
Printing and Publications	76	0	0	0	76
Repairs and Maintenance	8,815	0	17,477	34,178	62,046
Other	0	0	0	29,011	29,011
Training	24	0	0	0	24
Fees, Licenses and Dues	6,701	0	0	11,453	22,196
Direct Services	0	0	0	0	0
Match Expense	0	0	0	0	0
Bad Debt Expense	0	0	0	0	(2,951)
Depreciation and Amortization	0	0	0	0	0
Interest	0	0	0	0	556
Total Expenses	156,210	129,022	22,381	472,835	897,570
Excess Revenues Over (Under) Expenses	(6,160)	(46,843)	(22,087)	(104,898)	(179,957)
Transfers In (Out)	0	0	(34,811)	15,411	(68,740)
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	19,400	19,400
Gain (Loss) on Disposition of Assets	0	0	0	0	0
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	95,199	4,230	56,898	685,644	1,104,919
NET ASSETS, DECEMBER 31, 2022	$ 89,039	$ (42,613)	$ 0	$ 615,557	$ 875,622

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, 2022

	101 21 Indirect Cost	102 22 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	1,553,307	0
Miscellaneous	0	2,275	0
Match Revenues	0	0	0
Interest and Dividends	0	962	9
Total Revenues	0	1,556,544	9
EXPENSES			
Salaries and Wages	0	1,082,878	0
Fringe Benefits	0	344,208	0
Indirect Costs	0	0	0
Stipends	0	0	0
Consultant/Contractual	0	115,919	0
Travel and Transportation	0	48,317	0
Space Cost	0	34,332	0
Telephone and Utilities	0	17,384	0
Rehabilitation/Renovation	0	0	0
Postage	0	5,143	0
Supplies	0	24,593	0
Food	0	0	0
Equipment and Facilities	0	80,814	0
Advertising/Promotion	0	27	0
Insurance	0	68,591	0
Printing and Publications	0	515	0
Repairs and Maintenance	0	0	0
Other	0	0	0
Training	0	27,053	0
Fees, Licenses and Dues	1,028	7,004	0
Direct Services	0	0	1,857
Match Expense	0	0	0
Bad Debt Expense	0	0	0
Depreciation and Amortization	0	0	0
Interest	0	0	0
Total Expenses	1,028	1,856,778	1,857
Excess Revenues Over (Under) Expenses	(1,028)	(300,234)	(1,848)
Transfers In (Out)	(250,613)	250,613	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
Change in Accounting Principle	0	0	0
Prior Period Adjustment	0	0	0
Net Assets, December 31, 2021	251,641	0	1,848
NET ASSETS, DECEMBER 31, 2022	$ 0	$ (49,621)	$ 0

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, 2022

	900 General Funds	905 Plant Fund	999 Fringe Benefit Pool	Total
REVENUES				
Contributions	$ 0	$ 34,049	$ 0	$ 34,049
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	1,566,259	3,119,566
Miscellaneous	6,022	0	0	8,297
Match Revenues	0	0	0	0
Interest and Dividends	20,461	0	9,238	30,670
Total Revenues	26,483	34,049	1,575,497	3,192,582
EXPENSES				
Salaries and Wages	38,799	0	33,294	1,154,971
Fringe Benefits	15,134	0	9,330	368,672
Indirect Costs	3,528	0	6,843	10,371
Stipends	0	0	0	0
Consultant/Contractual	5,827	0	62,000	183,746
Travel and Transportation	1,572	0	0	49,889
Space Cost	0	0	0	34,332
Telephone and Utilities	407	0	0	17,791
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	5,143
Supplies	3,004	0	0	27,597
Food	18,302	0	0	18,302
Equipment and Facilities	(2,377)	(13,435)	0	65,002
Advertising/Promotion	23,616	0	0	23,643
Insurance	61	0	1,281,301	1,349,953
Printing and Publications	211	0	0	726
Repairs and Maintenance	1,219	0	0	1,219
Other	191,328	0	207,743	399,071
Training	262	0	0	27,315
Fees, Licenses and Dues	10,379	0	11,000	29,411
Direct Services	0	0	0	1,857
Match Expense	0	0	0	0
Bad Debt Expense	0	0	0	0
Depreciation and Amortization	0	215,370	0	215,370
Interest	0	9,009	0	9,009
Total Expenses	311,272	210,944	1,611,511	3,993,390
Excess Revenues Over (Under) Expenses	(284,789)	(176,895)	(36,014)	(800,808)
Transfers In (Out)	683,553	682,137	0	1,365,690
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	(4,090)	0	(4,090)
Change in Accounting Principle	0	(1,935)	0	(1,935)
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2021	2,472,840	6,195,535	667,138	9,589,002
NET ASSETS, DECEMBER 31, 2022	$ 2,871,604	$ 6,694,752	$ 631,124	$ 10,147,859

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, 2022

1. Home Office		$ 50,000
2. Add:		
Branch Office	$ 25,000	
x Number of Branch Offices	0	
Subtotal		0
3. Total		$ 50,000
4. Net Worth Required (lessor of $250,000 or Line 3)		$ 50,000
Owner's Equity (Net Worth) per Statement of Financial Position	$ 19,213,317	
Less Unacceptable Assets	0	
Adjusted Net Worth for HUD Requirement Purposes		$ 19,213,317
Adjusted Net Worth ABOVE Amount Required		$ 19,163,317
Adjusted Net Worth BELOW Amount Required		$ 0

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF IN-KIND
HEAD START AND EARLY HEAD START
Contract No.: 06CH010743/04

For the Period December 1, 2021 through November 30, 2022

	222 Head Start	322 Early Head Start	Total
REVENUES			
In-Kind	$ 697,958	$ 115,422	$ 813,380
TOTAL REVENUES	$ 697,958	$ 115,422	$ 813,380
EXPENSES			
In Center Salaries	$ 27,262	$ 64,067	$ 91,329
In Center Fringe	3,342	18,175	21,517
Child Transportation	426,397	0	426,397
Professional Services	12,949	1,257	14,206
Travel	0	4,145	4,145
Space Cost/Rent	200,188	27,375	227,563
Classroom Supplies	1,576	359	1,935
Maintenance and Repairs	636	44	680
Telephone/Utilities	25,608	0	25,608
TOTAL EXPENSES	$ 697,958	$ 115,422	$ 813,380

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

SCHEDULE OF IN-KIND
EARLY HEAD START CHILD CARE PARTNERSHIP
Contract No.: 06HP000312-03

For the Period August 1, 2021 through July 31, 2022

	461 Early Head Start Child Care
REVENUES	
In-Kind	$ 6,955
TOTAL REVENUES	$ 6,955
EXPENSES	
Volunteer Salaries	$ 2,228
Volunteer Fringe	178
Professional Services	2,258
Office/Other Supplies	1,336
Building/Grounds Maintenance	205
Maintenance and Repairs	750
TOTAL EXPENSES	$ 6,955

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORWORKS AMERICA FUNDS

December 31, 2022

	450 NWA COVID Response	700 NWA Housing Counseling	710 NWA Rural Impact 16-20	760 NWA Supplemental Grant
ASSETS				
Current Assets				
Cash	$ 0	$ 0	$ 0	$ 32,196
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
	0	0	0	32,196
Non-Current Assets				
Notes Receivable, Net	0	0	0	0
Property Held For Sale	0	0	0	0
Right To Use Asset	0	0	0	0
Less: Accumulated Amortization	0	0	0	0
Property and Equipment	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0
	0	0	0	0
TOTAL ASSETS	$ 0	$ 0	$ 0	$ 32,196
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts Payable	$ 0	$ 0	$ 0	$ 0
Accrued Expenses	0	0	0	0
Deposits Subject to Refund	0	0	0	0
Due To Other Funds	0	0	0	0
Lease Payable - Current Portion	0	0	0	0
Notes Payable - Current Portion	0	0	0	0
	0	0	0	0
Long-Term Liabilities				
Other Payable	0	0	0	0
Lease Payable	0	0	0	0
Less: Current Portion Lease Payable	0	0	0	0
Notes Payable	0	0	0	0
Less: Current Portion Notes Payable	0	0	0	0
	0	0	0	0
	0	0	0	0
Net Assets				
Without Donor Restrictions - NWA	0	0	0	32,196
Without Donor Restrictions - Other	0	0	0	0
With Donor Restrictions, Invested in Perpetuity	0	0	0	0
	0	0	0	32,196
TOTAL LIABILITIES AND NET ASSETS	$ 0	$ 0	$ 0	$ 32,196

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORWORKS AMERICA FUNDS

December 31, 2022

	770 NWA 22-23 Expendable Grant	771 NWA 21-22 Expendable Grant	772 NWA Housing Counseling NonFed	775 NWA Strategic Planning
ASSETS				
Current Assets				
Cash	$ 281,066	$ 0	$ 22,423	$ 24,882
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
	281,066	0	22,423	24,882
Non-Current Assets				
Notes Receivable, Net	0	0	0	0
Property Held For Sale	0	0	0	0
Right To Use Asset	0	0	0	0
Less: Accumulated Amortization	0	0	0	0
Property and Equipment	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0
	0	0	0	0
TOTAL ASSETS	$ 281,066	$ 0	$ 22,423	$ 24,882
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts Payable	$ 0	$ 0	$ 0	$ 0
Accrued Expenses	0	0	0	0
Deposits Subject to Refund	0	0	0	0
Due To Other Funds	0	0	0	0
Lease Payable - Current Portion	0	0	0	0
Notes Payable - Current Portion	0	0	0	0
	0	0	0	0
Long-Term Liabilities				
Other Payable	0	0	0	0
Lease Payable	0	0	0	0
Less: Current Portion Lease Payable	0	0	0	0
Notes Payable	0	0	0	0
Less: Current Portion Notes Payable	0	0	0	0
	0	0	0	0
	0	0	0	0
Net Assets				
Without Donor Restrictions - NWA	281,066	0	22,423	24,882
Without Donor Restrictions - Other	0	0	0	0
With Donor Restrictions, Invested in Perpetuity	0	0	0	0
	281,066	0	22,423	24,882
TOTAL LIABILITIES AND NET ASSETS	$ 281,066	$ 0	$ 22,423	$ 24,882

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORWORKS AMERICA FUNDS

December 31, 2022

	780 NWA Capital Fund	782 NWA Housing Loans Reserve	790 NWA Racial Equity	800 Unrestricted NWA Capital Fund
ASSETS				
Current Assets				
Cash	$ 145,932	$ 55,608	$ 0	$ 194,852
Due From Grantors	0	0	0	0
Other Receivables	0	0	0	0
Notes Receivable, Current, Net	6,889	0	0	5,102
Due From Other Funds	0	0	0	0
Prepaid Expenses	0	0	0	0
	152,821	55,608	0	199,954
Non-Current Assets				
Notes Receivable, Net	87,983	0	0	253,780
Property Held For Sale	0	0	0	0
Right To Use Asset	0	0	0	0
Less: Accumulated Amortization	0	0	0	0
Property and Equipment	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0
	87,983	0	0	253,780
TOTAL ASSETS	$ 240,804	$ 55,608	$ 0	$ 453,734
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts Payable	$ 0	$ 0	$ 0	$ 0
Accrued Expenses	0	0	0	0
Deposits Subject to Refund	0	0	0	0
Due To Other Funds	0	0	0	0
Lease Payable - Current Portion	0	0	0	0
Notes Payable - Current Portion	0	0	0	0
	0	0	0	0
Long-Term Liabilities				
Other Payable	0	0	0	0
Lease Payable	0	0	0	0
Less: Current Portion Lease Payable	0	0	0	0
Notes Payable	0	0	0	0
Less: Current Portion Notes Payable	0	0	0	0
	0	0	0	0
	0	0	0	0
Net Assets				
Without Donor Restrictions - NWA	240,804	55,608	0	453,734
Without Donor Restrictions - Other	0	0	0	0
With Donor Restrictions, Invested in Perpetuity	0	0	0	0
	240,804	55,608	0	453,734
TOTAL LIABILITIES AND NET ASSETS	$ 240,804	$ 55,608	$ 0	$ 453,734

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
NEIGHBORWORKS AMERICA FUNDS

December 31, 2022

	801 NWA Agency Rebranding	850 LD SOCDC (NWA & NonFed)	Total
ASSETS			
Current Assets			
Cash	$ 0	$ 15,989	$ 772,948
Due From Grantors	0	0	0
Other Receivables	0	422,002	422,002
Notes Receivable, Current, Net	0	0	11,991
Due From Other Funds	0	0	0
Prepaid Expenses	0	0	0
	0	437,991	1,206,941
Non-Current Assets			
Notes Receivable, Net	0	0	341,763
Property Held For Sale	0	0	0
Right To Use Asset	0	0	0
Less: Accumulated Amortization	0	0	0
Property and Equipment	0	0	0
Less: Accumulated Depreciation	0	0	0
	0	0	341,763
TOTAL ASSETS	$ 0	$ 437,991	$ 1,548,704
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts Payable	$ 0	$ 0	$ 0
Accrued Expenses	0	0	0
Deposits Subject to Refund	0	0	0
Due To Other Funds	0	0	0
Lease Payable - Current Portion	0	0	0
Notes Payable - Current Portion	0	0	0
	0	0	0
Long-Term Liabilities			
Other Payable	0	0	0
Lease Payable	0	0	0
Less: Current Portion Lease Payable	0	0	0
Notes Payable	0	0	0
Less: Current Portion Notes Payable	0	0	0
	0	0	0
	0	0	0
Net Assets			
Without Donor Restrictions - NWA	0	15,353	1,126,066
Without Donor Restrictions - Other	0	422,638	422,638
With Donor Restrictions, Invested in Perpetuity	0	0	0
	0	437,991	1,548,704
TOTAL LIABILITIES AND NET ASSETS	$ 0	$ 437,991	$ 1,548,704

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, 2022

	450 NWA COVID Response	700 NWA Housing Counseling	710 NWA Rural Impact 16-20	760 NWA Supplemental Grant	770 NWA 22-23 Expendable Grant
REVENUES					
Contributions	$ 0	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0	0
Federal Grants and Loans	0	28,302	0	0	176,500
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	9	0	281	355	1,727
Total Revenues	9	28,302	281	355	178,227
EXPENSES					
Salaries and Wages	0	18,655	0	0	32,114
Fringe Benefits	0	4,996	0	0	8,602
Indirect Costs	0	4,291	0	0	7,386
Stipends	0	0	0	0	0
Consultant/Contractual	0	0	0	0	0
Travel and Transportation	0	0	0	0	1,009
Space Cost	0	0	0	0	7,245
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	53
Food	0	0	0	0	0
Equipment and Facilities	0	0	36,676	0	0
Advertising/Promotion	0	0	0	0	3,462
Insurance	0	0	0	0	0
Printing and Publications	0	0	0	0	144
Repairs and Maintenance	0	0	0	0	4,349
Other	0	0	0	18,369	3,370
Training	0	120	0	0	3,143
Fees, Licenses and Dues	0	0	0	0	61
Direct Services	1,857	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	1,857	28,062	36,676	18,369	70,938
Excess Revenues Over (Under) Expenses	(1,848)	240	(36,395)	(18,014)	107,289
Transfers In (Out)	0	(240)	0	0	173,777
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
Change in Accounting Principle	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Net Assets, December 31, 2021	1,848	0	36,395	50,210	0
NET ASSETS, DECEMBER 31, 2022	$ 0	$ 0	$ 0	$ 32,196	$ 281,066

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, 2022

	771 NWA 21-22 Expendable Grant	772 NWA Housing Counseling NonFed	775 NWA Strategic Planning	780 NWA Capital Fund
REVENUES				
Contributions	$ 0	$ 0	$ 0	$ 0
Rental	0	0	0	0
Federal Grants and Loans	6,000	0	0	0
State Grants	0	0	0	0
Program Fees and Contracts	0	0	0	30
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Interest and Dividends	795	202	224	6,814
Total Revenues	6,795	202	224	6,844
EXPENSES				
Salaries and Wages	68,584	0	0	0
Fringe Benefits	15,295	0	0	0
Indirect Costs	15,775	0	0	0
Stipends	0	0	0	0
Consultant/Contractual	0	0	0	0
Travel and Transportation	2,377	0	0	0
Space Cost	6,090	0	0	0
Telephone and Utilities	0	0	0	0
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	0	0
Supplies	5,625	0	0	0
Food	0	0	0	0
Equipment and Facilities	0	0	0	0
Advertising/Promotion	3,568	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	4,774	0	0	0
Fees, Licenses and Dues	76	0	0	0
Direct Services	0	0	0	0
Match Expense	0	0	0	0
Bad Debt Expense	0	0	0	909
Depreciation and Amortization	0	0	0	0
Interest	0	0	0	0
Total Expenses	122,164	0	0	909
Excess Revenues Over (Under) Expenses	(115,369)	202	224	5,935
Transfers In (Out)	(173,537)	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
Change in Accounting Principle	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2021	288,906	22,221	24,658	234,869
NET ASSETS, DECEMBER 31, 2022	$ 0	$ 22,423	$ 24,882	$ 240,804

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, 2022

	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	25,000
State Grants	0	0	0	0
Program Fees and Contracts	0	0	312	0
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Interest and Dividends	502	12	16,313	83
Total Revenues	502	12	91,625	25,083
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	(7,295)
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	1,526	0	12,837
Food	0	0	0	0
Equipment and Facilities	0	0	0	320
Advertising/Promotion	0	0	0	2,900
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	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	0	1,526	0	8,762
Excess Revenues Over (Under) Expenses	502	(1,514)	91,625	16,321
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
Change in Accounting Principle	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2021	55,106	1,514	362,109	(16,321)
NET ASSETS, DECEMBER 31, 2022	$ 55,608	$ 0	$ 453,734	$ 0

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, 2022

	850 LD SOCDC (NWA & NonFed)	Total
REVENUES		
Contributions	$ 0	$ 0
Rental	0	0
Federal Grants and Loans	0	310,802
State Grants	0	0
Program Fees and Contracts	0	342
Recoveries from Programs	0	0
Miscellaneous	0	0
Match Revenues	0	0
Interest and Dividends	200	27,508
Total Revenues	200	309,714
EXPENSES		
Salaries and Wages	2,578	121,931
Fringe Benefits	733	29,626
Indirect Costs	1,234	28,686
Stipends	0	0
Consultant/Contractual	0	(7,295)
Travel and Transportation	3,295	6,681
Space Cost	912	14,247
Telephone and Utilities	0	0
Rehabilitation/Renovation	0	0
Postage	85	85
Supplies	0	20,041
Food	0	0
Equipment and Facilities	0	36,996
Advertising/Promotion	0	9,930
Insurance	0	0
Printing and Publications	0	144
Repairs and Maintenance	0	4,349
Other	0	21,739
Training	0	8,037
Fees, Licenses and Dues	(7)	130
Direct Services	0	0
Match Expense	0	0
Bad Debt Expense	0	909
Depreciation and Amortization	0	0
Interest	0	0
Total Expenses	8,830	213,129
Excess Revenues Over (Under) Expenses	(8,630)	96,585
Transfers In (Out)	49,340	49,340
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
Change in Accounting Principle	0	0
Prior Period Adjustment	0	0
Net Assets, December 31, 2021	397,281	1,456,948
NET ASSETS, DECEMBER 31, 2022	$ 437,991	$ 1,548,704

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATEMENT OF FINANCIAL POSITION
LIFT RENTAL APARTMENTS

December 31, 2022

	935 Terry Hill Apts Reserve	937 LD Apts Reserve	936 Rental Apartments	Total
ASSETS				
Current Assets				
Cash	$ 131,955	$ 88,538	$ 1,170,265	$ 1,390,758
Due From Grantors	0	0	0	0
Other Receivables	0	0	944	944
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	131,955	88,538	1,171,209	1,391,702
Non-Current Assets				
Notes Receivable, Net	0	0	0	0
Property Held For Sale	0	0	0	0
Right To Use Asset	0	0	0	0
Less: Accumulated Amortization	0	0	0	0
Property and Equipment	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0
Total Non-Current Assets	0	0	0	0
TOTAL ASSETS	$ 131,955	$ 88,538	$ 1,171,209	$ 1,391,702
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts Payable	$ 0	$ 0	$ 5,408	$ 5,408
Accrued Expenses	0	0	0	0
Deposits Subject to Refund	0	0	25,976	25,976
Escrow Payables	0	0	0	0
Deferred Revenue	0	0	0	0
Due To Other Funds	0	0	0	0
Lease Payable - Current Portion	0	0	0	0
Notes Payable - Current Portion	0	0	0	0
Total Current Liabilities	0	0	31,384	31,384
Long-Term Liabilities				
Other Payable	0	0	0	0
Lease Payable	0	0	0	0
Less: Current Portion Lease Payable	0	0	0	0
Notes Payable	0	0	0	0
Less: Current Portion Notes Payable	0	0	0	0
Total Long-Term Liabilities	0	0	0	0
Total Liabilities	0	0	31,384	31,384
Net Assets				
Without Donor Restrictions	131,955	88,538	1,139,825	1,360,318
With Donor Restrictions	0	0	0	0
Total Net Assets	131,955	88,538	1,139,825	1,360,318
TOTAL LIABILITIES AND NET ASSETS	$ 131,955	$ 88,538	$ 1,171,209	$ 1,391,702

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, 2022

	935 Terry Hill Apts Reserve	937 LD Apts Reserve	936 Rental Apartments	Total
REVENUES				
Contributions	$ 0	$ 0	$ 0	$ 0
Rental	0	0	401,926	401,926
Federal Grants and Loans	0	0	0	0
State Grants	0	0	0	0
Program Fees and Contracts	0	0	6,304	6,304
Recoveries from Programs	0	0	0	0
Miscellaneous	0	0	0	0
Match Revenues	0	0	0	0
Interest and Dividends	192	777	10,045	11,014
Total Revenues	192	777	418,275	419,244
EXPENSES				
Salaries and Wages	0	0	40,303	40,303
Fringe Benefits	0	0	13,154	13,154
Indirect Costs	0	0	9,270	9,270
Stipends	0	0	0	0
Consultant/Contractual	0	0	7,160	7,160
Travel and Transportation	0	0	2,597	2,597
Space Cost	0	0	0	0
Telephone and Utilities	0	0	72,612	72,612
Rehabilitation/Renovation	0	0	0	0
Postage	0	0	225	225
Supplies	0	0	4,684	4,684
Food	0	0	0	0
Equipment and Facilities	0	0	52,763	52,763
Advertising/Promotion	0	0	44	44
Insurance	0	0	126,962	126,962
Printing and Publications	0	0	0	0
Repairs and Maintenance	0	0	136,677	136,677
Other	0	0	0	0
Training	0	0	171	171
Fees, Licenses and Dues	0	0	8,582	8,582
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	0	0	475,204	475,204
Excess Revenues Over (Under) Expenses	192	777	(56,929)	(55,960)
Transfers In (Out)	7,200	5,400	(79,123)	(66,523)
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	66,523	66,523
Gain (Loss) on Disposition of Assets	0	0	0	0
Change in Accounting Principle	0	0	0	0
Prior Period Adjustment	0	0	0	0
Net Assets, December 31, 2021	124,563	82,361	1,209,354	1,416,278
NET ASSETS, DECEMBER 31, 2022	$ 131,955	$ 88,538	$ 1,139,825	$ 1,360,318

LIFT COMMUNITY ACTION AGENCY, INC.
Hugo, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS

December 31, 2022

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, 2022

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 _X_No

Significant deficiencies identified not considered to be material weaknesses? __Yes _X_No

Noncompliance material to financial statements noted? __Yes _X_No

Federal Awards:
Internal Control Over Major Programs:
Material weakness(es) identified? __Yes _X_No

Significant deficiencies identified not considered to be material weakness(es)? __Yes _X_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 _X_No

Dollar threshold used to distinguish between Type A and Type B programs $750,000.
Auditee qualified as low-risk auditee? _X_Yes __No

Identification of Major Programs:

CFDA #	PROGRAM TITLE
10.558	Child and Adult Care Food Program
20.509	Public Transportation for Non Urbanized Areas
81.041	State Energy Program

Section II – Financial Statement Findings and Questioned Costs:

None reported.

Section III – Federal Awards Findings and Questioned Costs:

None reported.