

***Deep Fork Community Action Foundation, Inc.***  
*Okmulgee, Oklahoma*

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

***For the Year Ended September 30, 2020***

***SAUNDERS & ASSOCIATES, PLLC***  
***Certified Public Accountants***

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DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

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September 30, 2020

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# *Saunders & Associates, PLLC*

## *Certified Public Accountants*

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### INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Deep Fork Community Action Foundation, Inc.

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

#### **Management's Responsibility for the Financial Statements**

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

#### **Auditor's Responsibility**

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

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

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

#### **Opinion**

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

**Other Matters**

*Other Information*

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

**Other Reporting Required By Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2021 on our consideration of Deep Fork Community Action Foundation, Inc.'s internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Deep Fork Community Action Foundation, 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 Deep Fork Community Action Foundation, Inc.'s internal control over financial reporting and compliance.

*Saunders + Associates, PLLC*

SAUNDERS & ASSOCIATES, PLLC  
Certified Public Accountants  
Ada, Oklahoma

March 4, 2021

## FINANCIAL STATEMENTS

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

STATEMENT OF FINANCIAL POSITION

September 30, 2020

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 220,038
Grants/Contracts Receivable	308,576
Other Receivables	125,154
Note Receivable - Property, Current Portion	3,761
Interest Receivable - Tax Credit Projects, Current Portion	47,514
Prepaid Expenses	14,770
Inventory	2,315
Total Current Assets	<u>722,128</u>

Non-Current Assets:

Restricted Cash	1,500
Deposits	1,130
Banked Match	2,310,073
Note Receivable - Property	6,728
Notes Receivable - Tax Credit Projects	1,072,246
Interest Receivable - Tax Credit Projects	4,689
Fixed Assets	2,339,073
Accumulated Depreciation	(791,920)
Total Non-Current Assets	<u>4,943,519</u>

TOTAL ASSETS \$ 5,665,647

LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts Payable	\$ 176,386
Accrued Expenses	33,056
Payroll Liabilities	12,247
Deferred Revenue	8,253
Note Payable - Current Portion	75,264
Total Current Liabilities	<u>305,206</u>

Long Term Liabilities:

Rent Deposits Payable	6,100
Deferred Credit - Banked Match	2,310,073
Note Payable	37,636
Total Long Term Liabilities	<u>2,353,809</u>
Total Liabilities	<u>2,659,015</u>

Net Assets:

Net Assets Without Donor Restrictions	683,081
Net Assets With Donor Restrictions	2,323,551
Total Net Assets	<u>3,006,632</u>

TOTAL LIABILITIES AND NET ASSETS \$ 5,665,647

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

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
<u>REVENUES AND GAINS</u>			
Grant Revenue	\$ 0	\$ 2,724,790	\$ 2,724,790
Program Revenue	2,820	938	3,758
Rental Income	61,766	0	61,766
Donations	1,052	8,201	9,253
Other	171,009	0	171,009
Interest	719	47,598	48,317
Donated Assets	0	0	0
Gain (Loss) Asset Dispositions	1,221	0	1,221
InKind Revenue	0	0	0
Match Revenue	103,875	0	103,875
Net Assets Released From Restriction:			
Satisfaction of Program Requirements	2,285,605	(2,285,605)	0
Total Revenues and Gains	2,628,067	495,922	3,123,989
<u>EXPENSES AND LOSSES</u>			
Program Services:			
Children's Services	1,429,106	0	1,429,106
Community Services	337,101	0	337,101
Prescription Drug Program	18,832	0	18,832
Weatherization	27,442	0	27,442
Emergency Services	194,713	0	194,713
Housing	402,415	0	402,415
Management and General	251,489	0	251,489
Total Expenses and Losses	2,661,098	0	2,661,098
Change in Net Assets	(33,031)	495,922	462,891
Net Assets, October 1, 2019	716,112	1,744,987	2,461,099
Prior Period Adjustment	0	82,642	82,642
Transfers	0	0	0
NET ASSETS, SEPTEMBER 30, 2020	\$ 683,081	\$ 2,323,551	\$ 3,006,632

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

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended September 30, 2020

<u>EXPENSES</u>	<u>Children's Services</u>	<u>Community Services</u>	<u>Prescription Drug Program</u>	<u>Weatherization</u>
Salaries	\$ 52,640	\$ 148,747	\$ 11,463	\$ 10,890
Payroll Taxes	5,604	8,422	936	1,999
Fringe Benefits	5,627	17,260	485	497
Transportation and Travel	4,783	2,689	553	2,725
Professional/Consulting	8,539	11,825	1,100	1,640
Contracted Services	452	3,872	0	662
Property Acquisition	0	0	0	0
Communications	4,794	8,335	3,695	295
Occupancy	1,762	22,189	0	2,861
Insurance	851	12,660	0	1,266
Development and Training	819	6,413	0	910
Supplies	7,725	9,135	600	2,976
Equipment	0	7,020	0	791
Program Services	1,335,660	20,714	0	0
Other Expense	(150)	(2,174)	0	(70)
Interest	0	215	0	0
Depreciation	0	59,751	0	0
Bad Debt Expense	0	28	0	0
InKind Expense	0	0	0	0
Match Expense	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>\$ <u>1,429,106</u></b>	<b>\$ <u>337,101</u></b>	<b>\$ <u>18,832</u></b>	<b>\$ <u>27,442</u></b>

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



DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended September 30, 2020

<u>EXPENSES</u>	<u>Emergency Services</u>	<u>Housing</u>	<u>Management and General</u>	<u>Total</u>
Salaries	\$ 11,439	\$ 190,340	\$ 95,558	\$ 521,077
Payroll Taxes	975	21,713	1,169	40,818
Fringe Benefits	1,589	22,961	16,066	64,485
Transportation and Travel	2,317	5,458	4,799	23,324
Professional/Consulting	0	76,959	106,841	206,904
Contracted Services	1,619	(43,746)	4,670	(32,471)
Property Acquisition	0	(3,988)	0	(3,988)
Communications	0	7,201	0	24,320
Occupancy	0	79,164	7,355	113,331
Insurance	0	26,337	2,336	43,450
Development and Training	0	3,340	1,037	12,519
Supplies	0	3,911	2,287	26,634
Equipment	1,347	134	0	9,292
Program Services	24,962	0	0	1,381,336
Other Expense	46,590	422	9,371	53,989
Interest	0	0	0	215
Depreciation	0	0	0	59,751
Bad Debt Expense	0	12,209	0	12,237
InKind Expense	0	0	0	0
Match Expense	103,875	0	0	103,875
<b>TOTAL EXPENSES</b>	<b>\$ 194,713</b>	<b>\$ 402,415</b>	<b>\$ 251,489</b>	<b>\$ 2,661,098</b>

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

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

STATEMENT OF CASH FLOWS

For the Year Ended September 30, 2020

<u>Cash Flows From Operating Activities</u>	
Change in Net Assets	\$ 462,891
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:	
Depreciation	59,751
(Increase) Decrease in Grants/Contracts Receivable	(20,426)
(Increase) Decrease in Other Receivable	(114,327)
(Increase) Decrease in Prepaid Expenses	(14,770)
(Increase) Decrease in Inventory	0
(Increase) Decrease in Deposits	(700)
(Increase) Decrease in Note Receivable - Property	(10,489)
(Increase) Decrease in Note Receivable - Tax Credit Projects	0
(Increase) Decrease in Interest Receivable	8,059
Increase (Decrease) in Accounts Payable and Accrued Expenses	49,978
Increase (Decrease) in Payroll Liabilities	4,397
Increase (Decrease) in Deferred Revenue	8,253
Increase (Decrease) in Rent Deposits Payable	2,425
Gain on Disposition of Fixed Assets	(1,221)
Net Cash Provided (Used) by Operating Activities	<u>433,821</u>
<u>Cash Flows From Investing Activities</u>	
Acquisition of Fixed Assets	(514,551)
Proceeds from Sale of Fixed Assets	24,498
Net Cash Provided (Used) by Investing Activities	<u>(490,053)</u>
<u>Cash Flows From Financing Activities</u>	
Proceeds from Debt	112,900
Reduction of Note Principal	(8,071)
Net Cash Provided (Used) by Financing Activities	<u>104,829</u>
Net Increase (Decrease) in Cash and Cash Equivalents	48,597
Cash and Cash Equivalents, September 30, 2019	<u>172,941</u>
CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2020	\$ <u><u>221,538</u></u>
	Cash \$ 220,038
	Restricted Cash <u>1,500</u>
	\$ <u><u>221,538</u></u>

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

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

NOTE 1: ORGANIZATION

Deep Fork Community Action, Foundation, Inc. (Deep Fork) is a not-for-profit corporation which provides social services primarily to low-income individuals, children, disabled and families as well as the elderly and homeless.

Deep Fork Development Corporation (Development Corp.), a for-profit corporation, was formed December 21, 1999 to act as a subsidiary of Deep Fork Community Action Foundation, Inc. and to become a partner of Oxford Place Housing, L.L.C. The Development Corporation has been dormant since 2010, but has not been dissolved as of September 30, 2020. As there was not any activity for the subsidiary, the financial statements reflect only the transactions of Deep Fork Community Action Foundation, Inc. and required no consolidation.

Deep Fork Development HOME Corporation (DFDHC), a for-profit corporation, was formed October 12, 2017 to act as a subsidiary of Deep Fork Community Action Foundation, Inc. and to become a partner of Hadlee Manor GP, LLC. DFDHC has had no activity since inception and required no consolidation.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Accounting – The accrual basis of accounting is used by the organization. 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.

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

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

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

Income Taxes and Uncertain Tax Positions

Income Tax Status – Deep Fork qualifies as an organization exempt from income taxes under Section 501(c)(3) of the *Internal Revenue Code* and is subject to a tax on income from any unrelated business, as defined by Section 509(a)(1) of the Code. Deep Fork currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded.

Deep Fork has adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examinations by taxing authorities. Deep Fork has analyzed tax positions taken for filing with the Internal Revenue Service and the State of Oklahoma where it operates. Deep Fork believes that

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on Deep Fork's financial condition, results of operations, or cash flows. Accordingly, Deep Fork has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at September 30, 2020.

Deep Fork files forms 990 in the U.S. federal jurisdiction and the State of Oklahoma. Federal and state income status dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, Deep Fork has no open examinations with the Internal Revenue Service or the Oklahoma Tax Commission.

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

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.

Cash and Cash Equivalents – For purposes of the Statement of Cash Flows, cash and cash equivalents consist of demand deposits maintained at financial institutions insured by the FDIC. Deposits are carried at cost. Bank balances at year-end are categorized as follows to give an indication of the level of risk assumed by the organization.

<u>Bank Category</u>	<u>Balance</u>
1) Insured or collateralized with securities held by the organization or by its agent in the organization's name.	\$ 199,064
2) Collateralized with securities held by the pledging financial institution's trust department.	0
3) Uncollateralized	0
TOTAL	\$ <u>199,064</u>

Restricted Cash - \$1,500 required reserve by National Housing Trust Fund.

Other Receivables – Other receivables are considered fully collectible and consist of the following:

PPP Loan Forgiveness	\$ 112,900
Rental	3,780
Other	<u>8,474</u>
	\$ <u>125,154</u>

Inventory – Inventory consists of housing materials, valued at cost and is used on first-in first-out basis.

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Cost Allocation – Certain categories of expenses are attributable to more than one program or supporting function and are allocated on a reasonable basis that is consistently applied.

<u>Allocation Basis</u>	<u>Allocated Expenses</u>
Percentage of Agency Workforce	Administrative Staff, Insurance, Space, Office Supplies, Postage, Copies, Telephone
Number of Accounting Transactions	Finance Staff, Audit and Accounting Costs, Board Travel
Depreciation	Building or Capital Improvement Costs
Number of Staff Using	Equipment

NOTE 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects Deep Fork'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 Deep Fork's programs in the coming year.

Financial assets at year end	\$ 1,790,206
Less those unavailable for general expenditures within one year, due to:	
Interest Receivable due in more than one year	( 4,689)
Notes Receivable – Tax Credit Projects due in more than one year	( 1,072,246)
Note Receivable – Property due in more than one year	( 6,728)
Cash Restricted – Reserves – National Housing Trust Fund	( 1,500)
Financial assets available to meet cash needs for general expenditures within one year	\$ <u>705,043</u>

NOTE 4: PROPERTY AND EQUIPMENT

Acquisitions of property and equipment are recorded as expenditures when purchased in accordance with contract agreements. Those fixed assets in excess of \$5,000 are capitalized at cost or fair market value if donated. Depreciation of property and equipment has been calculated on the estimated useful lives using the straight-line method as follows:

<u>Asset Type</u>	<u>Years</u>
Vehicles	5
Office Equipment	5
Computers	5
Furniture	10
Kitchen Equipment	10
Commercial Buildings	39
Residential Buildings	27.5

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

NOTE 4: PROPERTY AND EQUIPMENT, CONTINUED

Fixed asset activity for the fiscal year ending September 30, 2020 was as follows:

	<u>09/30/19</u>	<u>Adjustment</u>	<u>Additions</u>	<u>Dispositions</u>	<u>09/30/20</u>
Vehicles	\$ 163,434	\$ 0	\$ 0	\$( 99,704)	\$ 63,730
Equipment and Furniture	35,815	0	0	0	35,815
Construction in Progress –					
Buildings	0	0	406,367	0	406,367
Land and Buildings	<u>1,687,333</u>	<u>82,642</u>	<u>108,184</u>	<u>( 44,998)</u>	<u>1,833,161</u>
	<u>1,886,582</u>	<u>82,642</u>	<u>514,551</u>	<u>( 144,702)</u>	<u>2,339,073</u>
Accumulated Depreciation	<u>( 853,594)</u>	<u>0</u>	<u>( 59,751)</u>	<u>121,425</u>	<u>( 791,920)</u>
	<u>\$ 1,032,988</u>	<u>\$ 82,642</u>	<u>\$ 454,800</u>	<u>\$( 23,277)</u>	<u>\$ 1,547,153</u>

Certain grantors retain a reversionary interest in the fixed assets.

NOTE 5: NOTES RECEIVABLE – TAX CREDIT PROJECTS

Deep Fork has a note receivable from Oxford Place Apartments, L.P. The funds were made available pursuant to a HOME grant contract for the purpose of providing affordable housing to low and moderate income individuals. The note originated September 29, 2004 for \$455,000 and carries an interest rate of 4.73% (based on a weighted average of the rates applicable to each draw made on the loan). Payments on the loan are due at the lesser of the amortized payment amount, based on a 40-year amortization, or available net cash flows (as defined) until the loan matures on August 15, 2035. Activity for the fiscal year ended September 30, 2020 is as follows:

<u>Class</u>	<u>09/30/19</u>	<u>Interest Accrued</u>	<u>Payments</u>	<u>09/30/20</u>
Note Receivable	\$ 453,644	\$ 0	\$ 0	\$ 453,644
Interest Receivable	17,374	21,471	( 12,685)	26,160

The Development Corp. is a 0.1% partner of Oxford Place Housing, L.L.C. which is a .01% partner of Oxford Place Apartments, L.P.

Deep Fork has a note receivable from Eufaula Affordable Housing Partners, L.P. The funds were made available pursuant to a HOME grant contract for the purpose of providing affordable housing to low and moderate income individuals. The note originated August 27, 2008 for \$618,602 and carries an interest rate the greater of 4.9% or the long term applicable federal rate in effect on date of close of loan. Payments on the loan are due at the lesser of the amortized payment amount, based on a 40-year amortization, or available net cash flows (as defined) until the loan matures on the earlier of the first payment date (first month after date placed in service) or 25 years after end of compliance period (as defined). Activity for the fiscal year ended September 30, 2020 is as follows:

<u>Class</u>	<u>09/30/19</u>	<u>Interest Accrued</u>	<u>Payments</u>	<u>09/30/20</u>
Note Receivable	\$ 618,602	\$ 0	\$ 0	\$ 618,602
Interest Receivable	42,888	26,043	( 42,888)	26,043

Deep Fork Community Action Foundation, Inc. is a 0.1% partner of Millennium Eufaula, L.L.C. which is a .01% partner of Eufaula Affordable Housing Partners, L.P.

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

NOTE 6: NOTE RECEIVABLE – PROPERTY

On April 9, 2020 Deep Fork entered into a “rent to own” agreement with an individual for real property. Title to the property will not transfer to the individual until receipt of final payment. The note is for \$12,000 principal, bearing 5% interest for 38 monthly payments of \$350. The principal balance due at September 30, 2020 was \$10,489.

Future payments to be received are as follows:

Fiscal Year Ending <u>September 30,</u>	
2021	\$ 3,761
2022	3,953
2023	<u>2,775</u>
	<u>\$ 10,489</u>

NOTE 7: NOTE PAYABLE

On April 17, 2020 Deep Fork was granted a loan of \$112,900 pursuant to the Paycheck Protection Program (“PPP”) under the Coronavirus Aid, Relief and Economic Security Act (“CARES Act”). The loan bears interest at 1% and calls for equal principal and interest payments every month beginning six months from date of note. The loan and accrued interest are forgivable provided the proceeds were used for eligible purposes, including payroll benefits, rent and utilities, and payroll levels were maintained. No interest has been accrued on the PPP loan as the amount is not material to the financial statements. Proceeds were used consistent with PPP requirements. Principal balance at September 30, 2020 was \$112,900. The loan was formally forgiven subsequent to fiscal year end, on November 5, 2020. A receivable for the entire loan amount has been recognized as of September 30, 2020 (see related Note 2).

Future debt requirements are as follows:

Fiscal Year Ending <u>September 30</u>	<u>Total</u>
2021	\$ 75,264
2022	<u>37,636</u>
	<u>\$ 112,900</u>

NOTE 8: INVESTMENTS

The Development Corp., subsidiary of Deep Fork, owns a 0.1% interest in Oxford Place Housing, L.L.C. which owns a .01% interest in Oxford Place Apartments, L.P. The equity in the limited partnership has not been recorded, as the amount is not material to the financial statements.

As discussed in Note 5, Deep Fork, acting through the Oklahoma Housing Finance Agency, provided below market interest rate loans to Oxford Place Apartments, L.P. for the purpose of providing affordable housing to low and moderate income individuals.

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

NOTE 8: INVESTMENTS, CONTINUED

Deep Fork owns a 0.1% interest in Millennium Eufaula, L.L.C. which owns a .01% interest in Eufaula Affordable Housing Partners, L.P. The equity in the limited partnership has not been recorded, as the amount is not material to the financial statements.

As discussed in Note 5, Deep Fork, acting through the Oklahoma Housing Finance Agency, provided below market interest rate loans to Eufaula Affordable Housing Partners, L.P. for the purpose of providing affordable housing to low and moderate income individuals.

On October 12, 2017 Deep Fork Development HOME Corporation (DFDHC), a for-profit corporation, was formed to act as a subsidiary of Deep Fork and to become a partner of Hadlee Manor GP, LLC whose project is a 48 unit low income apartment complex in Bixby, Oklahoma.

NOTE 9: BANKED MATCH

In accordance with requirements and procedures of Oklahoma Housing Finance Agency, Deep Fork carries forward HOME program match funds in excess of match funds required by current and prior year HOME contracts. Details of the excess HOME match are as follows:

Balance September 30, 2019	\$ 1,293,959
Provided	1,016,114
Used	<u>( 0 )</u>
Balance September 30, 2020	\$ <u>2,310,073</u>

NOTE 10: RETIREMENT PLAN

Deep Fork employees who have completed six months of employment are eligible to participate in a defined contribution retirement plan. Employees may contribute up to 15% of their compensation or such as the law allows. Deep Fork matches the employees' contribution, up to 5% of the employees' compensation. During the year ended September 30, 2020, Deep Fork contributed \$15,279.

NOTE 11: COMPENSATED ABSENCES

It is Deep Fork's policy to permit regular full-time employees to earn vacation at the following rates depending on the length of employment. 1-3 years of service earns 96 hours per calendar year, 4-10 year of service earns 120 hours, and more than 10 years accrues 144 hours annually. All accrued annual leave must be taken each calendar year or will be forfeited with the exception for allowance of carryover up to 40 hours. Upon termination, unused leave time is paid in accordance with the budgeted position pay and accordingly a consideration for compensated absences has been accrued as of September 30, 2020 for \$18,595.



DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

NOTE 12: LEASES

Deep Fork is obligated on various lease agreements for facilities and certain office equipment. The leases are classified as operating leases for accounting purposes and have terms that range from one year to five years. Future minimum lease payments for leases whose terms exceed one year and are non-cancelable are as follows:

Year Ending <u>September 30</u>	
2021	\$ 719
2022	0
2023	0
2024	0
2025	0

Total lease expense for the fiscal year ended September 30, 2020 was \$19,444.

NOTE 13: ECONOMIC DEPENDENCY

Deep Fork receives a significant portion of its revenue from funds provided through federal and state grants. The grants 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 operations. 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 14: CONTINGENT LIABILITIES

Deep Fork participates in a number of federal and state assisted 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, Deep Fork has no such requests pending, and in the opinion of management, any such amounts would not be considered material.

NOTE 15: NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions at September 30, 2020 consist of the following:

	<u>09/30/20</u>
CHDO Proceeds	\$( 116,401)
Adult Protective Service	2,171
Okmulgee Veterans Memorial Fund	16,108
Single Family and Multi Family Acquisition/Rehab Property	1,297,224
Notes and Interest Receivable – Tax Credit Project	<u>1,124,449</u>
	<u>\$ 2,323,551</u>

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

NOTE 16: PRIOR PERIOD ADJUSTMENT

A prior period adjustment of \$82,642 was made to capitalize buildings not previously capitalized. Beginning net assets, if restated, would be \$2,543,741.

NOTE 17: RISK AND UNCERTANTIES

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

NOTE 18: SUBSEQUENT EVENTS

Date of Management Evaluation – Management has evaluated subsequent events through March 4, 2021, which is the date the financial statements were available to be issued.

# Saunders & Associates, PLLC

## Certified Public Accountants

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630 East 17<sup>th</sup> Street \* P. O. Box 1406 \* Ada, Oklahoma 74820 \* (580) 332-8548 \* FAX: (580) 332-2272  
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### INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors  
Deep Fork Community Action Foundation, 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 Deep Fork Community Action Foundation, Inc. (a non-profit organization), which comprise the statement of financial position as of September 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 4, 2021.

#### **Internal Control Over Financial Reporting**

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

March 4, 2021

# *Saunders & Associates, PLLC*

## *Certified Public Accountants*

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

Board of Directors  
Deep Fork Community Action Foundation, Inc.

#### **Report on Compliance for Each Major Program**

We have audited Deep Fork Community Action Foundation, 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 Deep Fork Community Action Foundation, Inc.'s major federal programs for the year ended September 30, 2020. Deep Fork Community Action Foundation, 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 Deep Fork Community Action Foundation, 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 Deep Fork Community Action Foundation, 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 Deep Fork Community Action Foundation, Inc.'s compliance.

#### **Opinion on Each Major Federal Program**

In our opinion, Deep Fork Community Action Foundation, 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 September 30, 2020.

## Report on Internal Control Over Compliance

Management of Deep Fork Community Action Foundation, 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 Deep Fork Community Action Foundation, 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 Deep Fork Community Action Foundation, 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

March 4, 2021

SUPPLEMENTAL INFORMATION

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2020

Federal Grantor/Pass-Through Grantor - Program Title	Unique Entity Identifier	CFDA Number	Additional Award Identification	Contract Number	Expenditures
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
<u>Passed Through Oklahoma Association of Community Action Agencies, Inc.:</u>					
Oklahoma Asset Development Project	N/A	93.569		2020 OADP/ODOC Deep Fork \$	7,879
<u>Passed Through the Okla. Department of Commerce:</u>					
	119737203				
Community Services Block Grant		93.569		17431 CSBG 19	171,415
Community Services Block Grant		93.569		17754 CSBG 20	33,724
Community Services Block Grant		93.569		17588 CSBG 19	5,644
Community Services Block Grant		93.569	COVID-19	17845 CSBGCR 20	30,700
Community Services Block Grant		93.569		18018 CSBGDR 20	300
Weatherization DHS - LIHEAP		93.568		17683 DHS 19	10,496
Weatherization DHS - LIHEAP		93.568		17094 DHS 17	(294)
Total Department of Health and Human Services					<u>259,864</u>
<u>U.S. DEPARTMENT OF AGRICULTURE - Passed Through the Oklahoma Department Of Education:</u>					
Child and Adult Care Food Program	N/A	10.558		H56-01	1,470,490
<u>Passed Through Rural Development:</u>					
Rural Self Help Housing Technical Assistance	N/A	10.420		42-56 20/22	55,809
Rural Self Help Housing Technical Assistance		10.420		42-56 18/21	208,730
Total Department of Agriculture					<u>1,735,029</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
<u>Passed Through the Oklahoma Dept. of Commerce</u>					
	119737203				
Emergency Shelter Grant		14.231		17641 ESG 19	90,605
Emergency Shelter Grant		14.231	COVID-19	17935 ESGCR 20	2,692
<u>Passed Through the Oklahoma Housing Finance Agency</u>					
	N/A				
HOME Investment Partnership Program		14.239		1561 HOME 17	3,345
HOME Investment Partnership Program		14.239		1597 HOME 18	43,171
HOME Investment Partnership Program		14.239		1609 HOME 19	15,606
HOME Investment Partnership Program		14.239		1596 HOME 18	108,165
HOME Investment Partnership Program		14.239		1608 HOME 19	185,925
HOME Investment Partnership Program		14.239		1625 HOME 19	768
HOME Investment Partnership Program		14.239		1620 HOME 19	218,874
HOME Investment Partnership Program		14.239		1634 HOME 20	1,312
Total Dept. of Housing and Urban Dev.					<u>670,463</u>
<u>U.S. DEPARTMENT OF ENERGY</u>					
<u>Passed Through the Oklahoma Dept. of Commerce</u>					
	119737203				
Weatherization DOE		81.042		17474 DOE 19	29,844
Total Department of Energy					<u>29,844</u>
TOTAL FEDERAL AWARDS					<u>\$ 2,695,200</u>

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



DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year Ended September 30, 2020

	<u>Contract Number</u>	<u>Expenditures</u>
<u>Oklahoma Department of Commerce</u>		
State Appropriated Funds	17919 SAF/CAA 21	\$ 1,392
State Appropriated Funds	17544 SAF/CAA 20	9,066
<u>Passed Through Northeast Oklahoma Community Action Agency, Inc:</u>		
Prescription Drug Program - Region 3	PDP 19/20	7,973
Prescription Drug Program - Region 3	PDP 20/21	1,526
<u>Passed Through Community Action Agency of Oklahoma City:</u>		
Prescription Drug Program - Region 5	RX 20 CAA OK/Canadian	8,616
Prescription Drug Program - Region 5	RX 21 CAA OK/Canadian	<u>1,017</u>
TOTAL STATE AWARDS		<u>\$ 29,590</u>

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

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended September 30, 2020

NOTE 1: BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards include the federal and state grant activity. The information in these schedules 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 schedules presents only a selected portion of the operations of the organization, they are not intended to and do 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 schedules 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. 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 expenses disallowed under the terms of the grant. Based on prior experience, management believes that further examinations would not result in any significant disallowed costs.

NOTE 4: RELATIONSHIP TO FINANCIAL REPORTS

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

NOTE 5: INDIRECT COSTS

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

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
NON-GAAP PRESENTATION

For the Year Ended September 30, 2020

	CACFP 105	SAF/CAA 240	PSO/TCF 250	ESG 300	ESG COVID-19 310
<b>REVENUES</b>					
Grant Revenue	\$ 1,470,490	\$ 10,458	\$ 0	\$ 90,605	\$ 2,692
Program Revenue	0	0	938	0	0
Rental Income	0	0	0	0	0
Donations	0	0	0	0	0
Other	0	0	0	0	0
Interest	0	0	0	0	0
Donated Assets	0	0	0	0	0
Gain (Loss) Asset Dispositions	0	0	0	0	0
InKind Revenue	0	0	0	0	0
Match Revenue	0	0	0	103,875	0
Total Revenues	<u>1,470,490</u>	<u>10,458</u>	<u>938</u>	<u>194,480</u>	<u>2,692</u>
<b>EXPENSES</b>					
Administration:					
Salaries	20,054	0	0	1,835	0
Payroll Taxes	0	0	0	0	0
Fringe Benefits	4,042	0	0	289	0
Transportation and Travel	0	0	0	0	0
Professional/Consulting	14,171	0	0	1,273	0
Contracted Services	0	0	0	0	0
Property Acquisition	0	0	0	0	0
Communications	0	0	0	0	0
Occupancy	0	0	0	0	0
Insurance	0	0	0	0	0
Development and Training	0	0	0	0	0
Supplies	837	0	0	0	0
Equipment	0	0	0	0	0
Program Services	0	0	0	0	0
Other Expense	150	0	0	0	0
Interest	0	0	0	0	0
Depreciation	0	0	0	0	0
Total Administration	<u>39,254</u>	<u>0</u>	<u>0</u>	<u>3,397</u>	<u>0</u>
Operations:					
Salaries	52,640	0	0	10,324	1,115
Payroll Taxes	5,604	0	0	894	81
Fringe Benefits	5,627	0	0	1,440	149
Transportation and Travel	4,783	0	0	2,317	0
Professional/Consulting	8,539	0	0	0	0
Contracted Services	452	0	0	1,619	0
Property Acquisition	0	0	0	0	0
Communications	4,794	0	0	0	0
Occupancy	1,762	3,668	0	0	0
Insurance	851	0	0	0	0

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
NON-GAAP PRESENTATION

For the Year Ended September 30, 2020

	<u>CACFP</u> 105	<u>SAF/CAA</u> 240	<u>PSO/TCF</u> 250	<u>ESG</u> 300	<u>ESG</u> <u>COVID-19</u> 310
<u>EXPENSES</u>					
Development and Training	819	0	0	0	0
Supplies	7,725	0	0	0	0
Equipment	0	0	0	0	1,347
Program Services	1,335,660	6,790	938	24,024	0
Other Expense	(150)	0	0	46,590	0
Interest	0	0	0	0	0
Depreciation	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
InKind Expense	0	0	0	0	0
Match Expense	0	0	0	103,875	0
Total Operations	<u>1,429,106</u>	<u>10,458</u>	<u>938</u>	<u>191,083</u>	<u>2,692</u>
Total Expenses	<u>1,468,360</u>	<u>10,458</u>	<u>938</u>	<u>194,480</u>	<u>2,692</u>
Change in Net Assets	2,130	0	0	0	0
Transfers	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Beginning Net Assets	<u>993</u>	<u>1,716</u>	<u>0</u>	<u>(2,981)</u>	<u>0</u>
<b>ENDING NET ASSETS</b>	<b>\$ <u>3,123</u></b>	<b>\$ <u>1,716</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>(2,981)</u></b>	<b>\$ <u>0</u></b>

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
NON-GAAP PRESENTATION

For the Year Ended September 30, 2020

	DHS LIHEAP 400	WX DOE 410	CHDO Operating 500	1597 HOME CHDO 502	1609 HOME CHDO 503
<b>REVENUES</b>					
Grant Revenue	\$ 10,202	\$ 29,844	\$ 3,345	\$ 43,171	\$ 15,606
Program Revenue	0	0	0	0	0
Rental Income	0	0	0	0	0
Donations	0	0	0	0	0
Other	0	0	0	0	0
Interest	0	0	0	0	0
Donated Assets	0	0	0	0	0
Gain (Loss) Asset Dispositions	0	0	0	0	0
InKind Revenue	0	0	0	0	0
Match Revenue	0	0	0	0	0
Total Revenues	<u>10,202</u>	<u>29,844</u>	<u>3,345</u>	<u>43,171</u>	<u>15,606</u>
<b>EXPENSES</b>					
Administration:					
Salaries	3,940	6,427	0	0	0
Payroll Taxes	0	1,169	0	0	0
Fringe Benefits	746	0	0	0	0
Transportation and Travel	0	13	0	0	0
Professional/Consulting	309	0	0	0	0
Contracted Services	0	0	0	0	0
Property Acquisition	0	0	0	0	0
Communications	0	0	0	0	0
Occupancy	0	0	0	0	0
Insurance	0	0	0	0	0
Development and Training	0	0	0	0	0
Supplies	0	0	0	0	0
Equipment	0	0	0	0	0
Program Services	0	0	0	0	0
Other Expense	0	0	0	0	0
Interest	0	0	0	0	0
Depreciation	0	0	0	0	0
Total Administration	<u>4,995</u>	<u>7,609</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operations:					
Salaries	0	10,890	372	19,660	8,377
Payroll Taxes	616	1,383	25	2,174	591
Fringe Benefits	(327)	824	51	1,359	958
Transportation and Travel	51	2,674	108	2,098	556
Professional/Consulting	500	1,140	2,789	15,931	4,777
Contracted Services	0	662	0	0	0
Property Acquisition	0	0	0	0	0
Communications	245	50	0	34	40
Occupancy	1,074	1,787	0	0	0
Insurance	1,130	136	0	0	0

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
NON-GAAP PRESENTATION

For the Year Ended September 30, 2020

	DHS LIHEAP 400	WX DOE 410	CHDO Operating 500	1597 HOME CHDO 502	1609 HOME CHDO 503
<b>EXPENSES</b>					
Development and Training	2,043	(1,133)	0	1,827	250
Supplies	(224)	3,200	0	88	57
Equipment	169	622	0	0	0
Program Services	0	0	0	0	0
Other Expense	(70)	0	0	0	0
Interest	0	0	0	0	0
Depreciation	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
InKind Expense	0	0	0	0	0
Match Expense	0	0	0	0	0
Total Operations	<u>5,207</u>	<u>22,235</u>	<u>3,345</u>	<u>43,171</u>	<u>15,606</u>
Total Expenses	<u>10,202</u>	<u>29,844</u>	<u>3,345</u>	<u>43,171</u>	<u>15,606</u>
Change in Net Assets	0	0	0	0	0
Transfers	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Beginning Net Assets	<u>(574)</u>	<u>(417)</u>	<u>7,643</u>	<u>0</u>	<u>0</u>
<b>ENDING NET ASSETS</b>	<u>\$ (574)</u>	<u>\$ (417)</u>	<u>\$ 7,643</u>	<u>\$ 0</u>	<u>\$ 0</u>

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
NON-GAAP PRESENTATION

For the Year Ended September 30, 2020

	CHDO Proceeds 505	Hadlee Manor 510	Single Family Acquisition Rehab 520	Single Family Acquisition Rehab 525	Multi Family Acquisition Rehab 530
<b>REVENUES</b>					
Grant Revenue	\$ 0	\$ 0	\$ 0	\$ 108,165	\$ 185,925
Program Revenue	0	0	0	0	0
Rental Income	0	0	0	0	0
Donations	0	0	0	0	0
Other	0	0	0	0	0
Interest	55,573	0	0	0	0
Donated Assets	0	0	0	0	0
Gain (Loss) Asset Dispositions	0	0	0	0	0
InKind Revenue	0	0	0	0	0
Match Revenue	0	0	0	0	0
Total Revenues	<u>55,573</u>	<u>0</u>	<u>0</u>	<u>108,165</u>	<u>185,925</u>
<b>EXPENSES</b>					
Administration:					
Salaries	6,229	0	0	0	0
Payroll Taxes	0	0	0	0	0
Fringe Benefits	1,213	0	0	0	0
Transportation and Travel	0	0	0	0	0
Professional/Consulting	9,672	0	0	0	0
Contracted Services	0	0	0	0	0
Property Acquisition	0	0	0	0	0
Communications	0	0	0	0	0
Occupancy	0	0	0	0	0
Insurance	0	0	0	0	0
Development and Training	0	0	0	0	0
Supplies	0	0	0	0	0
Equipment	0	0	0	0	0
Program Services	0	0	0	0	0
Other Expense	0	0	0	0	0
Interest	0	0	0	0	0
Depreciation	0	0	0	0	0
Total Administration	<u>17,114</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operations:					
Salaries	3,769	884	0	0	0
Payroll Taxes	841	69	0	0	0
Fringe Benefits	(118)	84	0	0	0
Transportation and Travel	210	68	0	102	0
Professional/Consulting	900	0	0	51,710	18
Contracted Services	422	0	0	55,884	185,017
Property Acquisition	0	0	0	0	0
Communications	0	0	0	0	0
Occupancy	36,267	0	0	469	0
Insurance	0	0	0	0	890

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
NON-GAAP PRESENTATION

For the Year Ended September 30, 2020

	CHDO Proceeds 505	Hadlee Manor 510	Single Family Acquisition Rehab 520	Single Family Acquisition Rehab 525	Multi Family Acquisition Rehab 530
<u>EXPENSES</u>					
Development and Training	0	0	0	0	0
Supplies	0	0	0	0	0
Equipment	0	0	0	0	0
Program Services	0	0	0	0	0
Other Expense	36	0	0	0	0
Interest	0	0	0	0	0
Depreciation	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
InKind Expense	0	0	0	0	0
Match Expense	0	0	0	0	0
Total Operations	<u>42,327</u>	<u>1,105</u>	<u>0</u>	<u>108,165</u>	<u>185,925</u>
Total Expenses	<u>59,441</u>	<u>1,105</u>	<u>0</u>	<u>108,165</u>	<u>185,925</u>
Change in Net Assets	(3,868)	(1,105)	0	0	0
Transfers	54,843	0	0	108,185	186,675
Prior Period Adjustment	0	0	0	0	0
Beginning Net Assets	<u>(197,753)</u>	<u>(9,398)</u>	<u>(144,298)</u>	<u>323,525</u>	<u>0</u>
ENDING NET ASSETS	<u>\$ (146,778)</u>	<u>\$ (10,503)</u>	<u>\$ (144,298)</u>	<u>\$ 431,710</u>	<u>\$ 186,675</u>



DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
NON-GAAP PRESENTATION

For the Year Ended September 30, 2020

	Multi Family Acquisition Rehab 532	Single Family Acquisition Rehab 534	Single Family Acquisition Rehab 536	Self Help Housing 610	Self Help Housing 2 615
<b>REVENUES</b>					
Grant Revenue	\$ 768	\$ 218,874	\$ 1,312	\$ 208,730	\$ 55,809
Program Revenue	0	0	0	0	0
Rental Income	0	0	0	0	0
Donations	0	0	0	0	0
Other	0	0	0	0	0
Interest	0	0	0	48	4
Donated Assets	0	0	0	0	0
Gain (Loss) Asset Dispositions	0	0	0	0	0
InKind Revenue	0	0	0	0	0
Match Revenue	0	0	0	0	0
Total Revenues	<u>768</u>	<u>218,874</u>	<u>1,312</u>	<u>208,778</u>	<u>55,813</u>
<b>EXPENSES</b>					
Administration:					
Salaries	0	0	0	26,879	1,975
Payroll Taxes	0	0	0	0	0
Fringe Benefits	0	0	0	4,594	385
Transportation and Travel	0	0	0	0	0
Professional/Consulting	0	0	0	4,154	354
Contracted Services	0	0	0	0	0
Property Acquisition	0	0	0	0	0
Communications	0	0	0	0	0
Occupancy	0	0	0	0	0
Insurance	0	0	0	0	0
Development and Training	0	0	0	0	0
Supplies	0	0	0	0	0
Equipment	0	0	0	0	0
Program Services	0	0	0	0	0
Other Expense	0	0	0	0	0
Interest	0	0	0	0	0
Depreciation	0	0	0	0	0
Total Administration	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,627</u>	<u>2,714</u>
Operations:					
Salaries	0	0	0	116,909	37,849
Payroll Taxes	0	0	0	14,037	3,900
Fringe Benefits	0	0	0	15,563	5,047
Transportation and Travel	0	0	0	36	2,138
Professional/Consulting	18	36	0	0	0
Contracted Services	750	3,902	1,312	1,708	832
Property Acquisition	0	214,936	0	0	0
Communications	0	0	0	5,302	1,308
Occupancy	0	0	0	14,981	1,067
Insurance	0	0	0	480	81

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
NON-GAAP PRESENTATION

For the Year Ended September 30, 2020

	Multi Family Acquisition Rehab 532	Single Family Acquisition Rehab 534	Single Family Acquisition Rehab 536	Self Help Housing 610	Self Help Housing 2 615
<u>EXPENSES</u>					
Development and Training	0	0	0	1,000	200
Supplies	0	0	0	3,135	543
Equipment	0	0	0	0	134
Program Services	0	0	0	0	0
Other Expense	0	0	0	0	0
Interest	0	0	0	0	0
Depreciation	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
InKind Expense	0	0	0	0	0
Match Expense	0	0	0	0	0
Total Operations	<u>768</u>	<u>218,874</u>	<u>1,312</u>	<u>173,151</u>	<u>53,099</u>
Total Expenses	<u>768</u>	<u>218,874</u>	<u>1,312</u>	<u>208,778</u>	<u>55,813</u>
Change in Net Assets	0	0	0	0	0
Transfers	768	218,924	0	(11)	0
Prior Period Adjustment	0	0	0	0	0
Beginning Net Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>(65,452)</u>	<u>0</u>
ENDING NET ASSETS	<u>\$ 768</u>	<u>\$ 218,924</u>	<u>\$ 0</u>	<u>\$ (65,463)</u>	<u>\$ 0</u>

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
NON-GAAP PRESENTATION

For the Year Ended September 30, 2020

	CSBG 700	CSBG COVID-19 710	CSBG Disaster Relief 715	CSBG CAPTAIN 730	VITA 805
<b>REVENUES</b>					
Grant Revenue	\$ 205,139	\$ 30,700	\$ 300	\$ 5,644	\$ 7,879
Program Revenue	0	0	0	0	0
Rental Income	0	0	0	0	0
Donations	0	0	0	0	0
Other	0	0	0	0	0
Interest	0	0	0	0	0
Donated Assets	0	0	0	0	0
Gain (Loss) Asset Dispositions	0	0	0	0	0
InKind Revenue	0	0	0	0	0
Match Revenue	0	0	0	0	0
Total Revenues	<u>205,139</u>	<u>30,700</u>	<u>300</u>	<u>5,644</u>	<u>7,879</u>
<b>EXPENSES</b>					
Administration:					
Salaries	16,842	0	0	0	0
Payroll Taxes	0	0	0	0	0
Fringe Benefits	3,268	0	0	0	0
Transportation and Travel	4,435	0	0	0	0
Professional/Consulting	74,579	0	0	0	0
Contracted Services	7,704	0	0	0	0
Property Acquisition	0	0	0	0	0
Communications	0	0	0	0	0
Occupancy	7,333	0	0	0	0
Insurance	2,336	0	0	0	0
Development and Training	1,033	0	0	0	0
Supplies	1,449	0	0	0	0
Equipment	0	0	0	0	0
Program Services	0	0	0	0	0
Other Expense	3,554	0	0	5,644	0
Interest	0	0	0	0	0
Depreciation	0	0	0	0	0
Total Administration	<u>122,533</u>	<u>0</u>	<u>0</u>	<u>5,644</u>	<u>0</u>
Operations:					
Salaries	43,347	1,782	0	0	5,781
Payroll Taxes	5,859	120	0	0	421
Fringe Benefits	3,580	261	0	0	959
Transportation and Travel	2,075	0	0	0	0
Professional/Consulting	(3,190)	200	0	0	0
Contracted Services	345	2,846	300	0	0
Property Acquisition	0	0	0	0	0
Communications	2,631	1,946	0	0	0
Occupancy	10,134	0	0	0	0
Insurance	11,014	0	0	0	0

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
NON-GAAP PRESENTATION

For the Year Ended September 30, 2020

	CSBG 700	CSBG COVID-19 710	CSBG Disaster Relief 715	CSBG CAPTAIN 730	VITA 805
<u>EXPENSES</u>					
Development and Training	4,870	10	0	0	0
Supplies	4,115	3,382	0	0	718
Equipment	706	6,353	0	0	0
Program Services	0	13,800	0	0	0
Other Expense	(2,880)	0	0	0	0
Interest	0	0	0	0	0
Depreciation	0	0	0	0	0
Bad Debt Expense	0	0	0	0	0
InKind Expense	0	0	0	0	0
Match Expense	0	0	0	0	0
Total Operations	<u>82,606</u>	<u>30,700</u>	<u>300</u>	<u>0</u>	<u>7,879</u>
Total Expenses	<u>205,139</u>	<u>30,700</u>	<u>300</u>	<u>5,644</u>	<u>7,879</u>
Change in Net Assets	0	0	0	0	0
Transfers	0	0	0	0	0
Prior Period Adjustment	0	0	0	0	0
Beginning Net Assets	<u>(31,627)</u>	<u>0</u>	<u>0</u>	<u>2,932</u>	<u>(2,655)</u>
<b>ENDING NET ASSETS</b>	<b><u>\$ (31,627)</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 2,932</u></b>	<b><u>\$ (2,655)</u></b>

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
NON-GAAP PRESENTATION

For the Year Ended September 30, 2020

	RX Oklahoma 830	Rental 900	Adult Protective Service 902	Okmulgee Veterans Memorial Fund 925	Other 960
<b>REVENUES</b>					
Grant Revenue	\$ 19,132	\$ 0	\$ 0	\$ 0	\$ 0
Program Revenue	0	0	0	0	2,820
Rental Income	0	61,766	0	0	0
Donations	0	0	0	8,201	1,052
Other	0	0	0	0	51,530
Interest	0	248	0	32	47,985
Donated Assets	0	0	0	0	0
Gain (Loss) Asset Dispositions	0	(6,954)	0	0	8,175
InKind Revenue	0	0	0	0	0
Match Revenue	0	0	0	0	0
Total Revenues	<u>19,132</u>	<u>55,060</u>	<u>0</u>	<u>8,233</u>	<u>111,562</u>
<b>EXPENSES</b>					
Administration:					
Salaries	0	0	0	0	1,027
Payroll Taxes	0	0	0	0	0
Fringe Benefits	0	0	0	0	200
Transportation and Travel	0	0	0	0	351
Professional/Consulting	300	925	0	0	1,104
Contracted Services	0	139	0	0	(3,173)
Property Acquisition	0	0	0	0	0
Communications	0	0	0	0	0
Occupancy	0	22	0	0	0
Insurance	0	0	0	0	0
Development and Training	0	4	0	0	0
Supplies	0	1	0	0	0
Equipment	0	0	0	0	0
Program Services	0	0	0	0	0
Other Expense	0	23	0	0	0
Interest	0	0	0	0	0
Depreciation	0	0	0	0	0
Total Administration	<u>300</u>	<u>1,114</u>	<u>0</u>	<u>0</u>	<u>(491)</u>
Operations:					
Salaries	11,463	179	0	0	9,882
Payroll Taxes	936	76	0	0	917
Fringe Benefits	485	17	0	0	1,167
Transportation and Travel	553	142	0	0	614
Professional/Consulting	1,100	780	0	0	14,815
Contracted Services	0	2,055	0	0	381
Property Acquisition	0	0	0	0	0
Communications	3,695	517	0	775	154
Occupancy	0	30,455	0	0	1,709
Insurance	0	24,886	0	0	1,646

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
NON-GAAP PRESENTATION

For the Year Ended September 30, 2020

	RX Oklahoma 830	Rental 900	Adult Protective Service 902	Okmulgee Veterans Memorial Fund 925	Other 960
<u>EXPENSES</u>					
Development and Training	0	63	0	0	1,533
Supplies	600	88	0	0	920
Equipment	0	0	0	0	(39)
Program Services	0	0	0	0	124
Other Expense	0	386	0	0	706
Interest	0	0	0	0	215
Depreciation	0	0	0	0	59,751
Bad Debt Expense	0	12,209	0	0	28
InKind Expense	0	0	0	0	0
Match Expense	0	0	0	0	0
Total Operations	<u>18,832</u>	<u>71,853</u>	<u>0</u>	<u>775</u>	<u>94,523</u>
Total Expenses	<u>19,132</u>	<u>72,967</u>	<u>0</u>	<u>775</u>	<u>94,032</u>
Change in Net Assets	0	(17,907)	0	7,458	17,530
Transfers	0	0	0	0	(108,671)
Prior Period Adjustment	0	0	0	0	82,642
Beginning Net Assets	<u>6,488</u>	<u>820,279</u>	<u>2,171</u>	<u>8,650</u>	<u>1,768,012</u>
 ENDING NET ASSETS	 <u>\$ 6,488</u>	 <u>\$ 802,372</u>	 <u>\$ 2,171</u>	 <u>\$ 16,108</u>	 <u>\$ 1,759,513</u>

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
NON-GAAP PRESENTATION

For the Year Ended September 30, 2020

	Finger- printing 965	COVID-19 Sick Leave 970	Payroll Protection Plan 975	Payroll 990	Adjst- ments	Total
<b>REVENUES</b>						
Grant Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,724,790
Program Revenue	0	0	0	0	0	3,758
Rental Income	0	0	0	0	0	61,766
Donations	0	0	0	0	0	9,253
Other	0	6,579	112,900	0	0	171,009
Interest	0	0	0	0	(55,573)	48,317
Donated Assets	0	0	0	0	0	0
Gain (Loss) Asset Dispositions	0	0	0	0	0	1,221
InKind Revenue	0	0	0	0	0	0
Match Revenue	0	0	0	0	0	103,875
Total Revenues	<u>0</u>	<u>6,579</u>	<u>112,900</u>	<u>0</u>	<u>(55,573)</u>	<u>3,123,989</u>
<b>EXPENSES</b>						
Administration:						
Salaries	0	0	10,350	0	0	95,558
Payroll Taxes	0	0	0	0	0	1,169
Fringe Benefits	0	0	1,329	0	0	16,066
Transportation and Travel	0	0	0	0	0	4,799
Professional/Consulting	0	0	0	0	0	106,841
Contracted Services	0	0	0	0	0	4,670
Property Acquisition	0	0	0	0	0	0
Communications	0	0	0	0	0	0
Occupancy	0	0	0	0	0	7,355
Insurance	0	0	0	0	0	2,336
Development and Training	0	0	0	0	0	1,037
Supplies	0	0	0	0	0	2,287
Equipment	0	0	0	0	0	0
Program Services	0	0	0	0	0	0
Other Expense	0	0	0	0	0	9,371
Interest	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0
Total Administration	<u>0</u>	<u>0</u>	<u>11,679</u>	<u>0</u>	<u>0</u>	<u>251,489</u>
Operations:						
Salaries	0	7,318	80,637	0	2,341	425,519
Payroll Taxes	0	483	622	0	0	39,649
Fringe Benefits	0	838	10,455	0	0	48,419
Transportation and Travel	0	0	0	0	0	18,525
Professional/Consulting	0	0	0	0	0	100,063
Contracted Services	0	0	0	0	(295,628)	(37,141)
Property Acquisition	0	0	0	0	(218,924)	(3,988)
Communications	0	0	2,829	0	0	24,320
Occupancy	0	0	6,678	0	(4,075)	105,976
Insurance	0	0	0	0	0	41,114

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
NON-GAAP PRESENTATION

For the Year Ended September 30, 2020

	Finger- printing 965	COVID-19 Sick Leave 970	Payroll Protection Plan 975	Payroll 990	Adjsut- ments	Total
<u>EXPENSES</u>						
Development and Training	0	0	0	0	0	11,482
Supplies	0	0	0	0	0	24,347
Equipment	0	0	0	0	0	9,292
Program Services	0	0	0	0	0	1,381,336
Other Expense	0	0	0	0	0	44,618
Interest	0	0	0	0	0	215
Depreciation	0	0	0	0	0	59,751
Bad Debt Expense	0	0	0	0	0	12,237
InKind Expense	0	0	0	0	0	0
Match Expense	0	0	0	0	0	103,875
Total Operations	<u>0</u>	<u>8,639</u>	<u>101,221</u>	<u>0</u>	<u>(516,286)</u>	<u>2,409,609</u>
Total Expenses	<u>0</u>	<u>8,639</u>	<u>112,900</u>	<u>0</u>	<u>(516,286)</u>	<u>2,661,098</u>
Change in Net Assets	0	(2,060)	0	0	460,713	462,891
Transfers	0	0	0	0	(460,713)	0
Prior Period Adjustment	0	0	0	0	0	82,642
Beginning Net Assets	<u>5,090</u>	<u>0</u>	<u>0</u>	<u>(31,245)</u>	<u>0</u>	<u>2,461,099</u>
ENDING NET ASSETS	<u>\$ 5,090</u>	<u>\$ (2,060)</u>	<u>\$ 0</u>	<u>\$ (31,245)</u>	<u>\$ 0</u>	<u>\$ 3,006,632</u>



DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

September 30, 2020

**Section II – Financial Statement Findings and Questioned Costs:**

None reported.

**Section III – Federal Awards Findings and Questioned Cost.**

None reported.

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.  
Okmulgee, Oklahoma

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2020

**Section I – Summary of Auditor’s Results**

*Financial Statements:*

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weakness(es) identified?  Yes  No

Significant deficiencies identified not considered to be material weaknesses?  Yes  None Reported

Noncompliance material to financial statements noted?  Yes  No

*Federal Awards:*

Internal Control Over Major Programs:

Material weakness(es) identified?  Yes  No

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

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

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

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

Auditee qualified as low-risk auditee?  Yes  No

*Identification of Major Programs:*

<u>CFDA #</u>	<u>PROGRAM TITLE</u>
10.420	Rural Self Help Housing Technical Assistance
10.558	Child and Adult Care Food Program

**Section II – Financial Statement Findings and Questioned Costs:**

None

**Section III – Federal Awards Findings and Questioned Costs:**

None