

COMMUNITY ACTION, INC.

**AUDIT REPORT
BASIC FINANCIAL STATEMENTS AND
SINGLE AUDIT REPORT PACKAGE**

YEARS ENDED JUNE 30, 2023 AND 2022

COMMUNITY ACTION, INC.

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action, Inc.
105 Grace Way
Punxsutawney, Pennsylvania 15979

Report on the Financial Statements

Opinion

We have audited the financial statements of Community Action, Inc., (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, 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 accompanying financial statements present fairly, in all material respects, the financial position of Community Action, Inc. as of June 30, 2023 and 2022, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Action, 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 Community Action, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material



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misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, 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 Community Action 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 Community Action 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 Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of Community Action, Inc. taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), 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.



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The Other Supplementary Information on pages 56 through 64 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Other Supplementary Information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance to the auditing standards generally accepted in the United States of America. In our opinion, the Other Supplementary Information is fairly stated, in all material respects, in relation to the basic 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 November 8, 2023 on our consideration of Community Action, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action, Inc. internal control over financial reporting and compliance.

Zelenkofske Axlerod LLC

Zelenkofske Axlerod LLC

Pittsburgh, Pennsylvania
November 8, 2023

COMMUNITY ACTION, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022

	2023	2022
<u>Assets</u>		
Current Assets:		
Cash and cash equivalents	\$ 1,227,838	\$ 733,286
Grants receivable	460,371	1,070,151
Other receivable	173,978	250,342
Investments	79,449	61,580
Inventory	5,549	7,296
Prepaid expenses	121,196	53,195
	2,068,381	2,175,850
Fixed Assets:		
Property and equipment - Net of accumulated depreciation	439,866	479,192
	\$ 2,508,247	\$ 2,655,042
<u>Liabilities and Net Assets</u>		
Current Liabilities:		
Accounts payable	\$ 101,749	\$ 178,401
Accrued benefits and withheld taxes	35,494	38,054
Accrued salaries	94,228	99,173
Deferred revenue	67,460	66,240
Accrued expenses	31,669	30,089
Security deposits	385	385
	330,985	412,342
Total Current Liabilities	330,985	412,342
Total Liabilities	330,985	412,342
Net Assets:		
Without donor restrictions	2,106,936	2,148,996
With donor restrictions	70,326	93,704
	2,177,262	2,242,700
Total Net Assets	2,177,262	2,242,700
Total Liabilities and Net Assets	\$ 2,508,247	\$ 2,655,042

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

COMMUNITY ACTION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Without</u> <u>Donor Restrictions</u>	<u>With</u> <u>Donor Restrictions</u>	<u>Total</u>
<u>Public Support and Revenue</u>			
Public Support:			
Grant income	\$ 4,202,877	\$ -	\$ 4,202,877
Contributions	108,196	4,547	112,743
Contributed nonfinancial assets	35,619	-	35,619
Special events	1,468	-	1,468
	<hr/>	<hr/>	<hr/>
Total Public Support	4,348,160	4,547	4,352,707
Revenue:			
Service income	1,829,338	-	1,829,338
Investment income (loss)	18,469	-	18,469
Housing income	21,869	-	21,869
Miscellaneous income	4,208	-	4,208
Released from restrictions	27,925	(27,925)	-
	<hr/>	<hr/>	<hr/>
Total Revenue	1,901,809	(27,925)	1,873,884
	<hr/>	<hr/>	<hr/>
Total Public Support and Revenue	6,249,969	(23,378)	6,226,591
Expenses:			
Operating:			
Program services	5,795,437	-	5,795,437
	<hr/>	<hr/>	<hr/>
Total Operating	5,795,437	-	5,795,437
Supporting Services:			
General and Administrative	494,669	-	494,669
Fundraising	1,923	-	1,923
	<hr/>	<hr/>	<hr/>
Total Supporting Services	496,592	-	496,592
	<hr/>	<hr/>	<hr/>
Total Expenses	6,292,029	-	6,292,029
	<hr/>	<hr/>	<hr/>
Increase (Decrease) in Net Assets	(42,060)	(23,378)	(65,438)
	<hr/>	<hr/>	<hr/>
Net Assets, Beginning of Year	2,148,996	93,704	2,242,700
	<hr/>	<hr/>	<hr/>
Net Assets, End of Year	<u>\$ 2,106,936</u>	<u>\$ 70,326</u>	<u>\$ 2,177,262</u>

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

COMMUNITY ACTION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Without</u> <u>Donor Restrictions</u>	<u>With</u> <u>Donor Restrictions</u>	<u>Total</u>
<u>Public Support and Revenue</u>			
Public Support:			
Grant income	\$ 4,561,229	\$ -	\$ 4,561,229
Contributions	102,085	12,266	114,351
Contributed nonfinancial assets	30,093	-	30,093
Special events	1,517	-	1,517
	<u>4,694,924</u>	<u>12,266</u>	<u>4,707,190</u>
Total Public Support			
Revenue:			
Service income	1,497,222	-	1,497,222
Investment income (loss)	19,441	-	19,441
Housing income	21,547	-	21,547
Miscellaneous income	5,900	-	5,900
Released from restrictions	13,598	(13,598)	-
	<u>1,557,708</u>	<u>(13,598)</u>	<u>1,544,110</u>
Total Revenue			
Total Public Support and Revenue	<u>6,252,632</u>	<u>(1,332)</u>	<u>6,251,300</u>
Expenses:			
Operating:			
Program services	5,773,480	-	5,773,480
	<u>5,773,480</u>	<u>-</u>	<u>5,773,480</u>
Total Operating			
Supporting Services:			
General and Administrative	449,300	-	449,300
Fundraising	2,956	-	2,956
	<u>452,256</u>	<u>-</u>	<u>452,256</u>
Total Supporting Services			
Total Expenses	<u>6,225,736</u>	<u>-</u>	<u>6,225,736</u>
Increase (Decrease) in Net Assets	26,896	(1,332)	25,564
Net Assets, Beginning of Year	<u>2,122,100</u>	<u>95,036</u>	<u>2,217,136</u>
Net Assets, End of Year	<u>\$ 2,148,996</u>	<u>\$ 93,704</u>	<u>\$ 2,242,700</u>

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

COMMUNITY ACTION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	Program Services						Supporting Services			Total Expenses	
	CARES	Case Management Education	Domestic Violence	Housing	Medical Transportation	Weatherization	Other Program Services	Program Services	Management and General		Fundraising
Salaries	\$ 83,347	\$ 61,489	\$ 270,534	\$ 73,985	\$ 185,812	\$ 196,287	\$ 141,582	\$ 1,013,036	\$ 298,257	\$ 688	\$ 1,311,981
Fringe Benefits/Payroll Taxes	26,936	19,731	71,935	17,633	62,812	75,840	36,437	311,324	70,646	255	\$ 382,225
Total Personnel Costs	110,283	81,220	342,469	91,618	248,624	272,127	178,019	1,324,360	368,903	943	1,694,206
Travel	658	3,361	16,852	641	23	1,489	2,542	25,566	344	-	25,910
Equipment maintenance and rental	-	-	70	-	-	330	-	400	-	-	400
Small equipment and tools	6,585	-	-	-	-	5,630	-	12,215	-	-	12,215
Supplies	14,515	419	22,260	1,002	2,266	7,489	4,027	51,978	(51)	-	51,927
Space costs	4,885	8,301	20,468	7,612	12,736	12,074	15,560	81,636	3,612	143	85,391
Telephone	1,795	1,791	19,661	6,903	5,399	4,965	3,772	44,286	3,945	46	48,277
Postage	2,555	32	408	191	1,559	504	1,457	6,706	-	1	6,707
Printing	257	126	365	166	246	9	662	1,831	4	295	2,130
Licenses and registration	(59)	-	-	-	-	322	2,618	2,881	899	-	3,780
Insurance	790	625	6,721	2,450	1,935	11,734	5,714	29,969	470	8	30,447
Auto expenses	2	-	-	-	-	7,347	-	7,349	-	-	7,349
Information technology	12,636	-	-	-	-	-	9,303	21,939	65,836	56	87,831
Advertising and publication	-	-	764	-	-	-	-	764	-	-	764
Registration and memberships	-	-	2,798	-	-	1,010	5,960	9,768	-	-	9,768
Administrative fees	-	-	7,478	-	-	-	-	7,478	-	-	7,478
Volunteer recognition	-	-	-	-	-	-	4,937	4,937	-	-	4,937
Contracted services	29,325	-	6,302	984	-	-	120	36,731	31,646	186	68,563
Utilities	-	104	17,480	6,073	-	-	2,691	26,348	-	-	26,348
Meetings	-	-	-	-	-	-	-	-	471	-	471
Food and meals	-	-	5,343	-	-	-	9,821	15,164	-	-	15,164
Building repairs and maintenance	-	-	2,318	2,872	-	-	(730)	4,460	-	-	4,460
Miscellaneous	-	9	47	-	-	-	12,198	12,254	-	-	12,254
Property taxes	-	-	-	-	-	-	83	83	-	-	83
Depreciation	-	-	5,658	3,614	-	-	23,084	32,356	-	-	32,356
Consumer assistance:											
Weatherization services	4,571	-	-	-	-	1,312,104	-	1,316,675	-	-	1,316,675
Client travel and assistance	-	-	-	-	1,027,917	-	669	1,028,586	-	-	1,028,586
Housing assistance	1,527,395	-	-	107,982	-	-	-	1,635,377	-	-	1,635,377
Other consumer support	4,307	222	10,934	202	-	-	2,056	17,721	-	-	17,721
Bank Fees	-	-	-	-	-	-	-	-	64	-	64
Contributed nonfinancial assets	-	-	-	-	-	-	35,619	35,619	-	-	35,619
Fiscal services	-	-	(1)	-	-	-	-	-	15,658	216	15,874
Human resources services	-	-	-	-	-	-	-	-	2,868	29	2,897
Total	\$ 1,720,500	\$ 96,210	\$ 488,395	\$ 232,310	\$ 1,300,705	\$ 1,637,134	\$ 320,182	\$ 5,795,437	\$ 494,669	\$ 1,923	\$ 6,292,029

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

COMMUNITY ACTION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

Program Services

Supporting Services

	CARES	Case Management Education	Domestic Violence	Housing	Medical Transportation	Weatherization	Other Program Services	Program Services	Management and General	Fundraising	Total Expenses
Salaries	\$ 184,153	\$ 77,362	\$ 303,078	\$ 83,194	\$ 172,626	\$ 153,300	\$ 134,449	\$ 1,108,162	\$ 291,040	\$ 1,124	\$ 1,400,326
Fringe Benefits/Payroll Taxes	61,796	25,335	83,977	21,085	61,971	56,716	31,127	342,007	67,084	297	409,388
Total Personnel Costs	245,949	102,697	387,055	104,279	234,597	210,016	165,576	1,450,169	358,124	1,421	1,809,714
Travel	1,512	3,861	12,156	973	109	(1,135)	2,188	19,664	419	-	20,083
Equipment maintenance and rental	765	8	140	-	-	1,733	-	2,646	-	-	2,646
Small equipment and tools	-	291	-	-	-	596	-	887	-	-	887
Supplies	13,969	4,006	31,536	2,300	2,164	7,874	4,595	66,444	519	-	66,963
Space costs	10,625	7,537	22,962	8,491	10,303	7,411	12,358	79,687	3,472	84	83,243
Telephone	4,563	2,640	18,715	8,150	5,037	3,325	1,769	44,199	4,030	59	48,288
Postage	2,651	48	400	176	1,794	802	1,139	7,010	-	4	7,014
Printing	368	157	2,856	181	263	43	436	4,304	-	-	4,304
Licenses and registration	59	5	-	24	-	244	3,127	3,459	-	-	3,459
Insurance	2,484	744	7,186	2,303	1,537	9,161	7,096	30,511	416	7	30,934
Auto expenses	353	-	-	-	-	5,099	-	5,452	-	-	5,452
Information technology	-	-	-	-	9,566	-	16,156	25,722	36,419	56	62,197
Advertising and publication	-	-	-	-	448	-	-	448	-	-	448
Registration and memberships	1,996	375	4,125	-	-	4,486	2,777	13,759	380	-	14,139
Administrative fees	-	-	7,478	-	-	-	-	7,478	-	-	7,478
Volunteer recognition	-	-	-	-	-	-	3,088	3,088	-	186	3,274
Contracted services	-	-	4,667	29	-	-	-	4,696	29,018	172	33,886
Utilities	-	494	16,291	5,747	-	-	2,506	25,038	-	-	25,038
Meetings	-	-	-	-	-	-	-	-	334	-	334
Food and meals	-	-	5,514	96	-	-	(922)	4,688	-	-	4,688
Building repairs and maintenance	-	-	1,834	3,990	-	-	4,186	10,010	-	-	10,010
Miscellaneous	-	9	(22)	-	-	20	1,409	1,416	-	-	1,416
Property taxes	-	-	-	-	-	-	84	84	-	-	84
Depreciation	-	-	2,488	993	-	-	10,402	13,883	-	-	13,883
Consumer assistance:											
Food and meals	-	-	-	-	-	-	18,081	18,081	-	-	18,081
Weatherization services	270,282	-	-	-	-	772,593	-	1,042,875	-	-	1,042,875
Client travel and assistance	-	-	-	-	788,635	-	709	789,344	-	-	789,344
Housing assistance	1,936,855	-	-	98,149	-	-	-	2,035,004	-	-	2,035,004
Other consumer support	18,826	300	13,174	310	-	667	-	33,277	-	-	33,277
Bank Fees	64	-	-	-	-	-	-	64	21	-	85
Fundraising Distributions	-	-	-	-	-	-	-	-	-	444	444
Contributed nonfinancial assets	-	-	-	-	-	-	30,093	30,093	-	-	30,093
Fiscal services	-	-	-	-	-	-	-	-	12,771	489	13,260
Human resources services	-	-	-	-	-	-	-	-	3,377	34	3,411
Total	\$ 2,511,321	\$ 123,172	\$ 538,555	\$ 236,191	\$ 1,054,453	\$ 1,022,935	\$ 286,853	\$ 5,773,480	\$ 449,300	\$ 2,956	\$ 6,225,736

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

COMMUNITY ACTION, INC.
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
Cash Flows from Operating Activities:		
Change in net assets	\$ (65,438)	\$ 25,564
Adjustments to reconcile change in net assets to Net Cash Provided by (Used In) Operating Activities		
Depreciation	43,659	25,801
Unrealized loss/(gain) on investments	(17,869)	(18,943)
Change in assets and liabilities:		
Grants receivable	609,780	(453,150)
Other receivables	76,364	202,137
Inventory	1,747	(7,296)
Prepaid expenses	(68,001)	1,448
Accounts payable	(76,652)	61,791
Accrued benefits and withheld taxes	(2,560)	(3,512)
Accrued salaries	(4,945)	3,535
Deferred revenues	1,220	9,488
Accrued Expenses	1,580	(687)
Total Adjustments	564,323	(179,388)
Net Cash Provided by (Used In) Operating Activities	498,885	(153,824)
Cash Flows from Financing Activities:		
Net purchases/disposals to fixed assets	(4,333)	(290)
Net Cash Used in Financing Activities	(4,333)	(290)
Increase (Decrease) in Cash and Cash Equivalents	494,552	(154,114)
Cash and Cash Equivalents, Beginning of the Year	733,286	887,400
Cash and Cash Equivalents, End of the Year	\$ 1,227,838	\$ 733,286

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

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE 1: NATURE OF OPERATIONS

Community Action, Inc. is a private non-profit organization established in 1965, and is the local Community Action Agency designated by the Board of Commissioners of Jefferson and Clarion Counties as the lead provider of a wide range of social services primarily for low income and disadvantaged individuals. Community Action, Inc. serves as a multi-purpose administering and service delivery entity for a number of projects. Although each of the projects administered by Community Action, Inc., is subject to specific funding source requirements and regulations, each project has a relevant purpose toward the corporate mission. Community Action, Inc.'s programs are funded by various federal, state, and local grants, and private donations.

Program Descriptions

CARES: Provides support to individuals and families impacted by the COVID-19 pandemic. This program guides families in budgeting, housing assistance, and offers life coaching for obtaining or maintaining employment.

Case Management/Education: Provides instruction in a classroom/ on-line setting to improve academic and digital literacy, develop skills to pass the High School Equivalency Test, post-secondary training preparation, conduct career exploration, life skills teaching, and enhance job readiness. Support services and case management are available.

Domestic Violence: Free and confidential Domestic Violence services are offered through a 24-hour hotline, safety planning, emergency shelter, options counseling, and legal advocacy.

Housing: This program provides temporary supportive housing to homeless people, providing them with case management, budget counseling, and help with established financial resources, and help pay financially to prevent homelessness situations by helping with rent, mortgage and utility bills.

Medical Transportation: Non-emergency transportation to Medical Assistance covered appointments for Jefferson County MA recipients who do not have transportation available to them or need mileage reimbursement aid.

Weatherization: This program offers free home energy assessment, recommends improvements to reduce home energy costs and improve the health and safety of the residents. Services may include attic and wall insulation, heating and ventilation improvements.

Other Program Services: Other programs relate to family and food assistance. Homeless services are also provided, as well as regional veterans services. AmeriCorps Seniors RSVP is another program offered, as well as VITA for free income tax return assistance.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies are the principles of accounting and the methods of applying those principles which are utilized in preparing the financial statements. The accounting policies adopted can significantly affect the reported results of the operations. To facilitate an understanding of the information presented in the financial statements, the significant accounting policies followed in the presentation of the accompanying financial statements are summarized as follows:

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

Community Action, Inc. is a non-profit organization exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code and applicable state regulations, subject to unrelated business taxable income on net profits from information technology activities. As such, they are not classified as a private foundation.

Community Action, Inc. follows FASB ASC 740-10 Topic Accounting for Uncertainty in Income Taxes. The FASB ASC requires Community Action, Inc. to evaluate tax positions taken and determine whether it is more-likely-than-not that the tax position will be sustained upon examination based on the technical merits of the position. Community Action, Inc. has performed an evaluation and has determined there are no material unrecognized tax positions or uncertain tax positions that meet the reporting and disclosure provisions of FASB ASC. Community Action, Inc. records tax penalties and interest as they occur. For the years ended June 30, 2023 and 2022, Community Action, Inc. incurred no tax penalty or interest costs. With certain exceptions, the federal income tax returns of Community Action, Inc. are subject to examination by the IRS, generally for three (3) years after they were filed.

Inventory

Inventory is stated at the lower of cost or market value. Cost is determined using the average cost method.

Property and Equipment

Property and equipment are recorded at cost, if purchased, and fair market value at date of donation, if contributed. Items purchased or contributed with a fair market value of \$5,000 or more are capitalized. Depreciation is computed using the straight-line method of depreciation over the assets' estimated useful lives. Donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, Community Action, Inc. reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. Community Action, Inc. reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Equipment acquired with grant funds is expensed currently in accordance with provisions of the grants. Generally, the title to such assets is held by the respective grantors and there are restrictions regarding their disposition. However, real property acquired with grant funds is capitalized due to its substantial useful life.

Cash Equivalents

For purposes of the statement of cash flows, Community Action, Inc. considers all highly liquid debt instruments purchased with an initial maturity of three (3) months or less to be cash equivalents. There were no instruments considered to be cash equivalents at June 30, 2023 and 2022.

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Allowance for Doubtful Accounts

No allowance for doubtful accounts was provided as of June 30, 2023 and 2022, as management believes all outstanding receivables are collectible. If collection becomes doubtful, an allowance for doubtful accounts will be established. Recoveries of previously charged off accounts are recorded when received.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair market value in the statement of financial position.

Investment income and realized and unrealized gains (losses) restricted by donors are reported as increases (decreases) in net assets without donor restrictions if the restrictions are met (either a stipulated time period or a purpose restriction is accomplished) in the reporting period in which the income and gains (losses) are recognized.

Basis of Presentation

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

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions - Net assets that are subject to donor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Grants, contract funding, and contributions which are restricted to the use of Community Action, Inc.'s programs are reflected as unrestricted revenue when these funds are received and spent during the same year.

Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Recently Adopted Accounting Standards

In September 2020, the FASB issued Accounting Standards Update (ASU) 2020-07, Presentation and Disclosure of Not-For-Profit Entities for Contributed Nonfinancial Assets, to increase the transparency of contributed nonfinancial assets through enhancements to presentation and disclosure. The guidance requires contributed nonfinancial assets to be presented as a separate line item on the statement of activities, apart from cash and other financial asset contributions. The guidance also requires disclosures of the types of contributed nonfinancial assets and, for each category of information whether the assets were monetized or utilized, a description of policies to monetize or utilize such assets, description of donor-imposed restrictions associated with contributions, and a description of the valuation techniques and principal market used to arrive at a fair value measure at initial recognition. Organizations are required to apply guidance on a retrospective basis. The Organization adopted ASU 2020-07 for the year ended June 30, 2023.

In February 2016, the FASB issued ASU 2016-2, Leases (Topic 842). The main difference between previous GAAP and Topic 842 is the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases under previous GAAP. The guidance aims to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. The adoption of ASU 2016-2 had no effect on the Organization's financial statements.

NOTE 3: CONCENTRATIONS OF CREDIT RISK OF FINANCIAL INSTRUMENTS

Demand deposits in banks are financial instruments of the depositor. The depositor has the contracted right to receive this currency on demand. Community Action, Inc. has cash deposits in five (5) accounts with two (2) financial institutions. One (1) of the cash accounts represents investments in government securities, which is not covered by FDIC insurance. The other deposits are insured up to \$250,000 per institution. The balance, which was not covered by FDIC insurance at June 30, 2023 and 2022, was \$1,094,140 and \$504,348, respectively, which is collateralized through a repurchasing agreement between Community Action, Inc., and the financial institution.

NOTE 4: GRANTS RECEIVABLE

Receivables, primarily representing funding under various grants or contracts for program expenditure reimbursements, are summarized as follows at June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Crossroads - PCADV	\$ 13,552	\$ 137,987
CSBG CARES	-	21,594
ERAP	97,422	507,548
ERAP County	-	16,231
CSBG	39,097	46,084
Regional ESG Services	-	46
Victims of Crime Act	32,767	21,345
Weatherization (DOE)	29,335	15,318
Weatherization (LIHEAP)	<u>248,198</u>	<u>303,998</u>
Total	<u>\$ 460,371</u>	<u>\$ 1,070,151</u>

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE 5: INVESTMENTS

The fair values of marketable equity securities are based on quoted market prices. Investments as of June 30, 2022 and 2021, are composed of the following:

	2023	
	Cost	Fair Value
738 Shares Exxon Mobil Corporation	\$ 34,208	\$ 79,449

	2022	
	Cost	Fair Value
713 Shares Exxon Mobil Corporation	\$ 33,608	\$ 61,580

An unrealized gain of \$17,869 and \$18,943 was recognized for the years ended June 30, 2023 and 2022, respectively.

Components of net investment income include:

	2023	2022
Interest income on interest bearing cash	\$ 600	\$ 498
Unrealized holding gain	17,869	18,943
Total net investment income	\$ 18,469	\$ 19,441

NOTE 6: FAIR VALUE MEASUREMENT

The Organization applies GAAP for fair value measurements of financial assets that are recognized or disclosed at fair value in the financial statements on a recurring basis. GAAP established a fair value hierarchy that prioritized the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three (3) levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

The following tables present assets that are measured at fair value on a recurring basis at June 30, 2023 and 2022:

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE 6: FAIR VALUE MEASUREMENT (CONTINUED)

	Fair Value Measurements at Reporting Date			
	June 30, 2023	Level 1	Level 2	Level 3
Equity Securities	\$ 79,449	\$ 79,449	\$ -	\$ -

	Fair Value Measurements at			
	June 30, 2022	Level 1	Level 2	Level 3
Equity Securities	\$ 61,580	\$ 61,580	\$ -	\$ -

NOTE 7: PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30, 2021 and 2020:

	2023	2022
Land	\$ 54,565	\$ 54,565
Buildings and Improvements	791,810	791,810
Equipment	37,074	80,205
Property and Equipment before Depreciation	883,449	926,580
Less Accumulated Depreciation	(443,583)	(447,388)
Total Property and Equipment	\$ 439,866	\$ 479,192

Depreciation expense for the years ending June 30, 2023 and 2022, is \$43,659 and \$25,801, which includes \$11,303 and \$11,918 allocated to cost pools, respectively.

NOTE 8: NET ASSETS WITH DONOR RESTRICTIONS

	2023	2022
Contributions available for Crossroads program	\$ 3,930	\$ 11,342
Contributions available for Client Services	25,335	36,615
Contributions available for Friends for Food	23,638	19,091
Contributions available for Operation Safety	-	192
Contributions available for RSVP Support	-	7,595
Contributions available for Veterans donations	5,014	6,073
Contributions available for Contractor Startup Fund	8,540	8,547
Contributions available for Horatio Street	819	936
Contributions available for Adult Education	3,050	3,313
Total Restricted Net Assets	\$ 70,326	\$ 93,704

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE 9: REVOLVING LINE OF CREDIT

Community Action, Inc., maintains an unsecured line of credit with First Commonwealth Bank as follows:

A \$500,000 line of credit, with an original date of August 18, 2009, bearing interest at 5.50 percent per annum and expiring on April 30, 2024. As of June 30, 2023 and 2022, there was no outstanding balance owed.

NOTE 10: ACCRUED COMPENSATED ABSENCES

Employees earn compensated time off based on hours worked. Employees are permitted to carry over from one calendar year to the next a maximum of seventy-five (75) hours. Community Action, Inc. accrues these compensated absences at current pay rates. At June 30, 2023 and 2022, these accrued compensated absences were \$42,206 and \$50,524, respectively. Compensated absences are included with accrued salaries on the statement of financial position.

NOTE 11: OPERATING LEASE COMMITMENTS

Community Action, Inc. has several operating lease agreements for office space and other facilities in effect for the years ended June 30, 2023 and 2022. These lease agreements have various expiration dates with some continuing in effect on a month-to-month basis. Lease amounts range from \$200 per month to \$1,450 per month, depending on the facility.

Community Action, Inc. has several operating lease agreements for office equipment in effect for the years ended June 30, 2023 and 2022. At the conclusion of these leases the equipment reverts to the lessor.

The following summarizes the future lease obligations for both the facility and equipment leases:

Year Ended June 30,	<u>Facility and Equipment</u>
2024	<u>\$ 42,820</u>
	<u>\$ 42,820</u>

The above schedule does not include facility or equipment leases that are on a month-to-month basis.

For the years ending June 30, 2023 and 2022, lease expenses for Facilities and Equipment was \$46,839 and \$49,887, respectively.

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE 12: CONTRIBUTED NONFINANCIAL ASSETS

Contributed nonfinancial assets represent donated goods and services and are reflected in the financial statements as income and expenses. Contributed services are valued at fair value, as determined by the donor organization.

Contributed nonfinancial assets consisted of the following for the year ended June 30, 2023:

	<u>Revenue recognized</u>	<u>Utilization in Program/Activities</u>	<u>Donor Restrictions</u>	<u>Valuation Techniques and Inputs</u>
Adult Literacy classroom space	\$ 12,878	Utilized for Adult Education Classes	No associated donor restrictions.	Value based on Donator's statement
Donated Office Space	3,825	Utilized for Americorp VITA program	No associated donor restrictions.	Value based on Donator's statement
Food and program supplies	11,600	Distributed to those in need of food from Food Pantry and shelter Residents	No associated donor restrictions.	Value based on Donator's statement
Donated mileage	1,000	Utilized for Americorp VITA program volunteer mileage	No associated donor restrictions.	Value based on current federal mileage rate
Donated services	6,211	Tutoring Services for Adult Education	No associated donor restrictions.	Valued based on current rates for similar services
Donated volunteer recognition	105	Distributed to our Americorp Volunteers at Recognition	No associated donor restrictions.	Value based on cost of meal
Total	<u>\$ 35,619</u>			

Contributed nonfinancial assets consisted of the following for the year ended June 30, 2022:

	<u>Revenue recognized</u>	<u>Utilization in Program/Activities</u>	<u>Donor Restrictions</u>	<u>Valuation Techniques and Inputs</u>
Adult Literacy classroom space	\$ 3,396	Utilized for Adult Education Classes	No associated donor restrictions.	Value based on Donator's statement
Donated Office Space	8,012	Utilized for Americorp VITA program	No associated donor restrictions.	Value based on Donator's statement
Food and program supplies	9,978	Distributed to those in need of food from Food Pantry and shelter Residents	No associated donor restrictions.	Value based on Donator's statement
Donated services	3,745	Tutoring Services for Adult Education	No associated donor restrictions.	Value based on current rates for similar services
Donated volunteer recognition	4,962	Distributed to our Americorp Volunteers at Recognition	No associated donor restrictions.	Value based on Donator's statement
Total	<u>\$ 30,093</u>			

Additionally, Community Action, Inc. receives a significant amount of contributed time that is not reflected in the accompanying financial statements because such services do not meet the criteria for recognition outlined in the accounting standards. Volunteers supporting the Retired and Senior Volunteer Program provided approximately 22,963 and 21,727 hours of time as of June 30, 2023 and 2022.

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE 13: CONCENTRATIONS

Community Action, Inc. received approximately sixty-nine percent (69%) of its total revenue from three (3) grant programs and sixty percent (60%) of its total revenue from three (3) grant programs for the years ended June 30, 2023 and 2022, respectively. If a significant reduction in this level of funding were to occur, Community Action, Inc.'s ability to carry out its program services would be significantly reduced.

NOTE 14: FUNCTIONAL COSTING

The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support service are allocated directly according to their natural expenditure classification.

NOTE 15: RETIREMENT PLAN

Effective July 1, 2000, a Simple IRA retirement plan was adopted. To be eligible, an employee must be reasonably expected to receive \$5,000 in compensation in the calendar year. Employee contributions will be matched dollar-for-dollar by employer contributions of not more than three percent (3%) of employee's annual salary. Maximum salary reductions are \$20,500 for 2022 and \$22,500 for 2023. For employees age fifty (50) or older, the limit is \$27,000 for 2022 and \$30,000 for 2023. For the years ending June 30, 2023 and 2022, employer contributions were \$25,710 and \$29,580, respectively.

NOTE 16: SUPPLEMENTAL DISCLOSURES

Interfund Borrowings

The lending of PCADV Contract Funds is prohibited by legal restrictions imposed by the Commonwealth of Pennsylvania and has not occurred during the year ended June 30, 2023.

Match Requirements

Community Action, Inc., is required by PCADV to raise monies within the community and spend amounts in excess of twenty percent (20%) of the contract. For the year ended June 30, 2023, Community Action, Inc., raised and spent match monies totaling approximately thirty percent (30%) of the contract to fulfill its obligation.

Domestic Violence Budget

For the year ended June 30, 2023, total domestic violence expenditures by Community Action, Inc. for domestic violence was \$556,144.

Interest Income

As required by contract terms, interest income earned on funds received under third-party reimbursement arrangements was used for contract related expenditures.

Federal Awards

Community Action, Inc., received, on an agency-wide basis, federal awards in excess of \$750,000 during the year ended June 30, 2023.

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE 16: SUPPLEMENTAL DISCLOSURES (CONTINUED)

Cost Allocation Plan

A cost pool collection and allocation system is utilized to distribute indirect costs. Indirect expenses are pooled according to function and allocated monthly to projects and activities. Allocated expenses are based on actual monthly expenses. The Cost Allocation Plan complies with Organization Standard 8.12.

NOTE 17: COMMITMENTS AND CONTINGENCIES

Grant Programs

Community Action, Inc. participates in state and federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Community Action, Inc. is potentially liable for any expenditure which may be disallowed pursuant to the terms of these grant programs. In the opinion of management, liabilities resulting from disallowed expenditures, if any, would not be material to the accompanying financial statements at June 30, 2023 and 2022.

Litigation

Community Action, Inc. is subject to certain legal proceedings and claims that arise in the ordinary course of business. In the opinion of management, the amount of any ultimate liability with respect to these actions will not materially affect the Community Action, Inc.'s financial statements as a result of operations.

NOTE 18: LIQUIDITY AND AVAILABILITY

Community Action, Inc. regularly monitors liquidity required to meet its operating need and other commitments. Community Action, Inc. has various sources of liquidity at its disposal, including cash and cash equivalents, receivables, and a line of credit.

As of June 30, 2023, the following financial assets could readily be made available within one year of the statement of financial position date to meet general expenditures:

	<u>2023</u>	<u>2022</u>
Cash and Cash Equivalents	\$ 1,227,838	\$ 733,286
Less: Restricted Cash	(70,326)	(93,704)
Grants Receivable	460,371	1,070,151
Other Receivable	<u>173,178</u>	<u>249,272</u>
Financial Assets Available	1,791,061	1,959,005
Available Line of Credit	<u>500,000</u>	<u>500,000</u>
Total Sources of Liquidity Available of June 30	<u>\$ 2,291,061</u>	<u>\$ 2,459,005</u>

Community Action, Inc. has a goal to maintain financial assets, which consist of cash and short term investments, on hand to meet 60 days of normal operating expenses which are on average approximately \$746,846.

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE 18: LIQUIDITY AND AVAILABILITY (CONTINUED)

Community Action, Inc. invests cash in excess of daily requirements in money market accounts.

In the event of an unanticipated liquidity need, Community Action, Inc. has an available line of credit in the amount of \$500,000, which could be drawn upon.

NOTE 19: SUBSEQUENT EVENTS

Subsequent events were evaluated through November 8, 2023, which is the date the financial statements were available to be issued. Based upon this evaluation, no additional events subsequent to June 30, 2023 were required to be recorded or disclosed in the financial statements.

NOTE 20: RISKS AND UNCERTAINTIES

As the effects of the Coronavirus pandemic continue to evolve and are dependent upon future developments, the impact of the Coronavirus on the Organization's operations and financial results are uncertain at this time.

SUPPLEMENTARY INFORMATION



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

INDEPENDENT AUDITOR'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Community Action, Inc.
105 Grace Way
Punxsutawney, Pennsylvania 15767-1209

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (DHS) and Community Action, Inc., solely to assist you with respect to the financial schedules and exhibits required by the DHS Single Audit Supplement for the fiscal year ended June 30, 2023. Community Action, Inc.'s management is responsible for the financial schedules and exhibits required by the DHS Single Audit Supplement.

Community Action, Inc. has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting DHS in determining whether Community Action, Inc. complied with the reporting requirements specified by DHS and have described the procedures in the DHS *Single Audit Supplement*. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purpose.

The procedures and associated findings are as follows:

- (a) We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DHS for fiscal year ended June 30, 2023, have been accurately compiled and reflect the audited books and records of Community Action, Inc. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DHS Single Audit Supplement pertaining to this period.

<u>Program Name</u>	<u>Page Number</u>	<u>Referenced Schedule/Exhibit</u>
Community Services Block Grant #C000082092	24	Budget Comparison Statement
Community Services Block Grant #C000082092	25	Budget Comparison Statement
Community Services Block Grant #C000066937 (CARES)	26	Budget Comparison Statement
Weatherization Contract #C000073843 (LIHEAP)	27	Budget Comparison Statement
Weatherization Contract #C000073843 (LIHEAP)	28	Budget Comparison Statement
Weatherization Contract #C000073843 (Clean & Tune LIHEAP)	29	Budget Comparison Statement
Weatherization Contract #C000073843 (Clean & Tune LIHEAP)	30	Budget Comparison Statement
Weatherization Contract #C000073843 (ARPA LIHEAP)	31	Budget Comparison Statement
Weatherization Contract #C000073843 (Cooling LIHEAP)	32	Budget Comparison Statement

<u>Program Name</u>	<u>Page Number</u>	<u>Referenced Schedule/Exhibit</u>
Weatherization Contract #C000082830 (WX READINESS-DOE)	33	Budget Comparison Statement
Weatherization Contract #C000082830 (DOE)	34	Budget Comparison Statement
Weatherization Contract #C000082830 (WX BIL)	35	Budget Comparison Statement
Emergency Rental Assistance Program II	36	Revenue and Expenses
Emergency Rental Assistance Program	37	Revenue and Expenses
Adult Education Program – Act 143 and Section 231	38	Revenue and Expenses
Retired and Senior Volunteer Program – Contract #22SR24461	39	Revenue and Expenses
Medical Assistance Transportation Program #SAP 159000	40	Revenue and Expenses
Homeless Assistance Program Contract #SAP 159000	41	Revenue and Expenses
Crime Victim Assistance – Subgrant #32962	42	Schedule of Budgeted, Reported, and Allowable Costs
Crime Victim Assistance – Subgrant #32962	43	Schedule of Budgeted, Reported, and Allowable Costs

- (b) We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to DHS for the period in question.
- (c) Processes detailed in paragraphs (a) and (b) above disclosed no adjustments and/or findings which must be reflected on the corresponding schedules.

We were engaged by DHS to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Schedules of DHS for the year ended June 30, 2023. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of DHS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Community Action, Inc. and the Department of Human Services and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
COMMUNITY SERVICES BLOCK GRANT #C000082092
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Costs</u>
OPERATING COSTS			
Salaries and Fringes	\$ 207,595	\$ 97,768	\$ -
Consumable Supplies	1,478	259	-
Travel	294	162	-
Advertising	-	-	-
Office Equipment	-	-	-
Space Costs	11,564	5,555	-
Audit	1,848	-	-
Total Operating Costs	<u>222,779</u>	<u>103,744</u>	<u>-</u>
RELATED COSTS			
Professional Services	9,000	1,500	-
Insurance	754	371	-
Legal	-	-	-
Total Related Costs	<u>9,754</u>	<u>1,871</u>	<u>-</u>
OTHER COSTS			
Other	<u>17,467</u>	<u>8,703</u>	<u>-</u>
Total Other Costs	<u>17,467</u>	<u>8,703</u>	<u>-</u>
Total	<u>\$ 250,000</u>	<u>\$ 114,318</u>	<u>\$ -</u>

NOTE: The Community Services Block Grant Program contract period is from January 1, 2022 through February 28, 2023. The expenditures above are for the period July 1, 2022 through February 28, 2023.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
COMMUNITY SERVICES BLOCK GRANT #C000082092
YEAR ENDED JUNE 30, 2023

	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Costs</u>
BUDGET CATEGORY			
OPERATING COSTS			
Salaries and Fringes	\$ 209,236	\$ 95,507	\$ -
Consumable Supplies	400	246	-
Travel	225	122	-
Advertising	-	-	-
Space Costs	11,313	5,822	-
Audit	1,850	1,725	-
	<u>223,024</u>	<u>103,422</u>	<u>-</u>
Total Operating Costs	223,024	103,422	-
RELATED COSTS			
Professional Services	10,000	7,500	-
Licenses/Fees	-	-	-
Insurance	-	435	-
	<u>10,000</u>	<u>7,935</u>	<u>-</u>
Total Related Costs	10,000	7,935	-
OTHER COSTS			
Other	16,976	8,927	-
	<u>16,976</u>	<u>8,927</u>	<u>-</u>
Total Other Costs	16,976	8,927	-
Total	<u>\$ 250,000</u>	<u>\$ 120,284</u>	<u>\$ -</u>

NOTE: The Community Services Block Grant Program contract period is from January 1, 2023 through December 31, 2023. The expenditures above are for the period January 1, 2023 through June 30, 2023.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
COMMUNITY SERVICES CARES GRANT #C000066937 (CARES)
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	Approved Budget	Contract Period Expenditures	Questioned Costs
OPERATING COSTS			
Machinery and Equipment	\$ 22,208	\$ 22,208	\$ -
Salaries and Fringes	85,786	8,842	-
Training & Technical Assistance	4,090	-	-
Supplies	14,668	3,365	-
Travel	1,799	657	-
Space Costs	10,291	1,177	-
Audit	2,664	-	-
Total Operating Costs	119,298	14,041	-
RELATED COSTS			
Professional Services/Software	41,060	41,060	-
Insurance	520	67	-
Total Related Costs	41,580	41,127	-
OTHER COSTS			
Other	102,042	6,449	-
Total Other Costs	102,042	6,449	-
Total	\$ 285,128	\$ 83,825	\$ -

NOTE: The Community Services Cares Grant Program contract period is from January 1, 2020 through September 30, 2022. The expenditures above are for the period July 1, 2022 through September 30, 2022.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000073843 (LIHEAP)
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Costs
ADMINISTRATION			
Personnel	\$ 2,946	\$ 2,693	\$ -
Operating/supplies	8,486	2,681	-
Office equipment	-	-	-
Total Administration	<u>11,432</u>	<u>5,374</u>	<u>-</u>
FINANCIAL AUDIT	<u>-</u>	<u>-</u>	<u>-</u>
DIRECT SERVICES			
Program support	69,900	27,467	-
Program operations	<u>539,920</u>	<u>58,814</u>	<u>-</u>
Total Direct Services	<u>609,820</u>	<u>86,281</u>	<u>-</u>
HEALTH AND SAFETY	<u>1,035</u>	<u>30</u>	<u>-</u>
LIABILITY INSURANCE	<u>974</u>	<u>251</u>	<u>-</u>
Total	<u><u>\$ 623,261</u></u>	<u><u>\$ 91,936</u></u>	<u><u>\$ -</u></u>

NOTE: The contract period for the Weatherization (LIHEAP) Program is October 1, 2020 through September 30, 2025. The expenditures and budget above are for the period July 1, 2022 through September 30, 2022.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000073843 (LIHEAP)
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Costs
ADMINISTRATION			
Personnel	\$ 8,590	\$ 4,005	\$ -
Operating/supplies	24,501	26,287	-
Office equipment	-	-	-
Total Administration	<u>33,091</u>	<u>30,292</u>	<u>-</u>
FINANCIAL AUDIT	<u>4,034</u>	<u>4,034</u>	<u>-</u>
DIRECT SERVICES			
Program support	106,721	141,592	-
Program operations	<u>973,470</u>	<u>894,336</u>	<u>-</u>
Total Direct Services	<u>1,080,191</u>	<u>1,035,928</u>	<u>-</u>
HEALTH AND SAFETY	<u>10,500</u>	<u>4,227</u>	<u>-</u>
LIABILITY INSURANCE	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Total	<u>\$ 1,130,816</u>	<u>\$ 1,077,481</u>	<u>\$ -</u>

NOTE: The contract period for the Low Income Home Energy Assistance Program is October 1, 2020 through September 30, 2025. The expenditures and budget above are for the period October 1, 2022 through June 30, 2023.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000073843 (Clean & Tune LIHEAP)
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Costs
ADMINISTRATION			
Personnel	\$ 4,379	\$ 195	\$ -
Operating/supplies	15,798	1,341	-
Office equipment	-	-	-
Total Administration	<u>20,177</u>	<u>1,536</u>	<u>-</u>
FINANCIAL AUDIT	<u>1,089</u>	<u>-</u>	<u>-</u>
DIRECT SERVICES			
Program support	109,674	8,583	-
Program operations	<u>167,831</u>	<u>10,257</u>	<u>-</u>
Total Direct Services	<u>277,505</u>	<u>18,840</u>	<u>-</u>
HEALTH AND SAFETY	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITY INSURANCE	<u>3,046</u>	<u>407</u>	<u>-</u>
Total	<u><u>\$ 301,817</u></u>	<u><u>\$ 20,783</u></u>	<u><u>\$ -</u></u>

NOTE: The contract period for the Weatherization (LIHEAP Clean & Tune) Program is October 1, 2020 through September 30, 2025. The expenditures and budget above are for the period July 1, 2022 through September 30, 2022.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000073843 (Clean & Tune LIHEAP)
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Costs
ADMINISTRATION			
Personnel	\$ 966	\$ 599	\$ -
Operating/supplies	4,502	4,870	-
Office equipment	-	-	-
Total Administration	<u>5,468</u>	<u>5,469</u>	<u>-</u>
FINANCIAL AUDIT	<u>1,282</u>	<u>1,282</u>	<u>-</u>
DIRECT SERVICES			
Program support	38,000	22,044	-
Program operations	<u>132,000</u>	<u>131,383</u>	<u>-</u>
Total Direct Services	<u>170,000</u>	<u>153,427</u>	<u>-</u>
HEALTH AND SAFETY	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITY INSURANCE	<u>250</u>	<u>133</u>	<u>-</u>
Total	<u>\$ 177,000</u>	<u>\$ 160,311</u>	<u>\$ -</u>

NOTE: The contract period for the Weatherization (LIHEAP Clean & Tune) Program is October 1, 2020 through September 30, 2025. The expenditures and budget above are for the period October 1, 2022 through June 30, 2023.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000073843 (ARPA LIHEAP)
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Costs
ADMINISTRATION			
Personnel	\$ 529	\$ 308	\$ -
Operating/supplies	9,767	805	-
Office equipment	-	-	-
Total Administration	<u>10,296</u>	<u>1,112</u>	<u>-</u>
FINANCIAL AUDIT	<u>1,672</u>	<u>-</u>	<u>-</u>
DIRECT SERVICES			
Program support	136,165	1,958	-
Program operations	<u>167,445</u>	<u>3,460</u>	<u>-</u>
Total Direct Services	<u>303,610</u>	<u>5,418</u>	<u>-</u>
HEALTH AND SAFETY	<u>1,979</u>	<u>1,022</u>	<u>-</u>
LIABILITY INSURANCE	<u>657</u>	<u>45</u>	<u>-</u>
Total	<u>\$ 318,214</u>	<u>\$ 7,597</u>	<u>\$ -</u>

NOTE: The contract period for the Weatherization (ARPA LIHEAP) Program is October 1, 2020 through September 30, 2025. The expenditures and budget above are for the period July 1, 2022 through September 30, 2022.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000073843 (Cooling LIHEAP)
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Costs
ADMINISTRATION			
Personnel	\$ 1,249	\$ 526	\$ -
Operating/supplies	7,498	2,492	-
Office equipment	-	-	-
Total Administration	<u>8,747</u>	<u>3,018</u>	<u>-</u>
FINANCIAL AUDIT	<u>-</u>	<u>-</u>	<u>-</u>
DIRECT SERVICES			
Program support	67,900	17,579	-
Program operations	170,462	157,121	-
Total Direct Services	<u>238,362</u>	<u>174,700</u>	<u>-</u>
HEALTH AND SAFETY	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITY INSURANCE	<u>700</u>	<u>170</u>	<u>-</u>
Total	<u>\$ 247,809</u>	<u>\$ 177,888</u>	<u>\$ -</u>

NOTE: The contract period for the Weatherization (LIHEAP CRISIS Cooling) Program is June 1, 2021 through September 30, 2025. The expenditures and budget above are for the period July 1, 2022 through September 30, 2022.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000082830 (DOE)
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Costs
ADMINISTRATION			
Personnel	\$ 5,000	\$ 907	\$ -
Operating/supplies	31,769	9,123	-
Insurance	-	-	-
Total Administration	<u>36,769</u>	<u>10,030</u>	<u>-</u>
FINANCIAL AUDIT	<u>1,750</u>	<u>1,607</u>	<u>-</u>
DIRECT SERVICES			
Program support	113,500	39,303	-
Program operations	181,718	28,254	-
Total Direct Services	<u>295,218</u>	<u>67,557</u>	<u>-</u>
HEALTH AND SAFETY	<u>32,118</u>	<u>6,181</u>	<u>-</u>
LIABILITY INSURANCE	<u>2,200</u>	<u>1,828</u>	<u>-</u>
TRAINING & TECHNICAL	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 368,055</u>	<u>\$ 87,203</u>	<u>\$ -</u>

NOTE: The contract period for the Weatherization (DOE) Program is July 1, 2022 through June 30, 2027. The expenditures and budget above are for the period July 1, 2022 through June 30, 2023.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000082830 (WX READINESS-DOE)
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Costs
ADMINISTRATION			
Personnel	\$ 850	\$ 207	\$ -
Operating/supplies	994	393	-
Insurance	-	-	-
Total Administration	<u>1,844</u>	<u>600</u>	<u>-</u>
FINANCIAL AUDIT	<u>250</u>	<u>99</u>	<u>-</u>
DIRECT SERVICES			
Program support	4,250	18	-
Program operations	18,046	-	-
Total Direct Services	<u>22,296</u>	<u>18</u>	<u>-</u>
HEALTH AND SAFETY	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITY INSURANCE	<u>200</u>	<u>2</u>	<u>-</u>
TRAINING & TECHNICAL	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 24,590</u>	<u>\$ 719</u>	<u>\$ -</u>

NOTE: The contract period for the Weatherization (DOE) Program is July 1, 2022 through June 30, 2027. The expenditures and budget above are for the period July 1, 2022 through June 30, 2023.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000082830 (WX BIL)
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Costs
ADMINISTRATION			
Personnel	\$ 8,800	\$ 388	\$ -
Operating/supplies	29,812	1,123	-
Total Administration	38,612	1,511	-
FINANCIAL AUDIT	2,250	87	-
DIRECT SERVICES			
Program support	210,000	1,900	-
Program operations	261,226	-	-
Total Direct Services	471,226	1,900	-
HEALTH AND SAFETY	-	-	-
LIABILITY INSURANCE	2,750	318	-
Total	<u>\$ 514,838</u>	<u>\$ 3,816</u>	<u>\$ -</u>

NOTE: The contract period for the Weatherization (DOE) Program is July 1, 2022 through June 30, 2027. The expenditures and budget above are for the period July 1, 2022 through June 30, 2023.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
EMERGENCY RENTAL ASSISTANCE PROGRAM II
YEAR ENDED JUNE 30, 2023

	Budget	Current Period Expenditures
REVENUE		
Grant income	\$ 2,416,871	\$ 1,358,549
ADMINISTRATION	<u>\$ 203,533</u>	<u>\$ 103,486</u>
HOUSING ASSISTANCE	<u>\$ 2,213,338</u>	<u>\$ 1,255,511</u>
Total	<u>\$ 2,416,871</u>	<u>\$ 1,358,997</u>
Due to Funding Source	<u>\$ -</u>	<u>\$ 448</u>

NOTE: The Emergency Rental Assistance Program II - contract period is from August 27, 2021 through September 30, 2025. The expenditures above are for the period July 1, 2022 through June 30, 2023.

**COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
EMERGENCY RENTAL ASSISTANCE PROGRAM
YEAR ENDED JUNE 30, 2023**

	Budget	Current Period Expenditures
REVENUE		
Grant income	\$ 2,320,389	\$ 292,196
ADMINISTRATION	<u>\$ 221,291</u>	<u>\$ 20,412</u>
HOUSING ASSISTANCE	<u>\$ 2,099,098</u>	<u>\$ 271,784</u>
Total	<u>\$ 2,320,389</u>	<u>\$ 292,196</u>
Due to Funding Source	<u>\$ -</u>	<u>\$ -</u>

NOTE: The Emergency Rental Assistance Program - contract period is from March 5, 2021 through September 30, 2022. The expenditures above are for the period July 1, 2022 through September 30, 2022.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
DEPARTMENT OF EDUCATION - ADULT EDUCATION PROGRAMS
YEAR ENDED JUNE 30, 2023

	<u>Adult Education Programs</u>	
	<u>Adult Literacy Programs</u>	
	Act 143	Section 231
REVENUE		
Grant income	\$ 30,000	\$ 43,895
EXPENSES		
Salaries	19,508	28,415
Benefits	5,567	7,868
Professional and technical fees	-	-
Purchased property services	2,869	4,169
Other purchased services	1,869	3,256
Supplies	187	187
	<u>30,000</u>	<u>43,895</u>
Due to Funding Source	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
RETIRED AND SENIOR VOLUNTEER PROGRAM
CONTRACT #22SR24461
YEAR ENDED JUNE 30, 2023

REVENUE

Grant income	\$	68,347
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VOLUNTEER SUPPORT EXPENSES

Salaries and wages	\$	42,957
Fringe benefits		13,235
Travel		1,199
Other volunteer support costs		9,023
Contractual & Consultant Services		<u>426</u>

Total Volunteer Support Expenses		<u>66,840</u>
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VOLUNTEER COSTS

Volunteer recognition		-
Insurance		<u>1,507</u>

Total Volunteer Costs		<u>1,507</u>
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Total Program		68,347
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Due to (from) Funding Source

	\$	<u><u>-</u></u>
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NOTE: The program contract period is from July 1, 2022 through June 30, 2023. The match was met with local donations and community funds.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
CONTRACT #SAP 159000
YEAR ENDED JUNE 30, 2023

County: Jefferson	Year Ended	June 30, 2023
	<u>Reported</u>	<u>Actual</u>
SERVICE DATA		
Expenditures:		
Group I Clients	\$ 920	\$ 920
Group II Clients	-	-
Omit Group III	-	-
	<u>920</u>	<u>920</u>
Total Expenditures		
	<u>920</u>	<u>920</u>
Omit Summary of Trips		
ALLOCATION DATA		
Revenues:		
Department of Human Services		
Jefferson County Commissioners	1,346,221	1,346,221
Interest Income	-	-
	<u>1,346,221</u>	<u>1,346,221</u>
Total Revenues		
	<u>1,346,221</u>	<u>1,346,221</u>
Funds Expended:		
Operating Costs	1,027,917	1,027,917
Administrative Costs	318,304	318,304
	<u>1,346,221</u>	<u>1,346,221</u>
Excess Revenues over Expenditures		
	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
HOMELESS ASSISTANCE PROGRAM
CONTRACT #SAP 159000
YEAR ENDED JUNE 30, 2023

SOURCES OF FUNDING

HHS allocation	\$ 29,664
21/22 Rollover	17,529
Interest earned	<u>20</u>
Total HAP Funding	<u>47,213</u>

EXPENSES	<u>Administration</u>	<u>Case Management</u>	<u>Rental Assistance</u>	<u>Total</u>
Personnel	\$ -	\$ 12,560	\$ -	\$ 12,560
Operating	<u>1,823</u>	<u>2,357</u>	<u>1,487</u>	<u>5,667</u>
Subtotal	<u>\$ 1,823</u>	<u>\$ 14,917</u>	<u>\$ 1,487</u>	<u>18,227</u>
Total HAP Expenses				<u>18,227</u>
Total Unexpected Funds				<u>\$ 28,986</u>

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
FUNDING RECONCILIATION FOR CRIME VICTIM ASSISTANCE
SUBGRANT #32962
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	Approved Budget	Reported Costs	Questioned Costs
Personnel	\$ 265,056	\$ 19,475	\$ -
Employee benefits	126,001	6,059	-
Travel	6,627	649	-
Supplies / operating	69,296	5,573	-
	<u>\$ 466,980</u>	<u>\$ 31,756</u>	<u>\$ -</u>

NOTE: The Crime Victim Assistance Subgrant - contract period is from October 1, 2021 through September 30, 2023. The expenditures above are for the period July 1, 2022 through September 30, 2022.

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
FUNDING RECONCILIATION FOR CRIME VICTIM ASSISTANCE
SUBGRANT #32962
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Questioned Costs</u>
Personnel	\$ 265,056	\$ 66,064	\$ -
Employee benefits	126,001	16,807	-
Travel	6,627	3,580	-
Supplies / operating	<u>69,296</u>	<u>19,934</u>	<u>-</u>
	<u>\$ 466,980</u>	<u>\$ 106,385</u>	<u>\$ -</u>

NOTE: The Crime Victim Assistance Subgrant - contract period is from October 1, 2020 through September 30, 2023. The expenditures above are for the period October 1, 2022 through June 30, 2023.

SINGLE AUDIT REPORTS

COMMUNITY ACTION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023
 (Page 1 of 2)

Grantor Program Title	Source Code	Federal AL Number	Pass Through Grantor's Number	Grant Period Beginning/ Ending Dates	Program or Award Amount	Total Received For the Year	Accrued or (Deferred) Revenue at 7/1/2022	Revenue Recognized	Federal Expenditures	Accrued or (Deferred) Revenue at 6/30/2023	Subrecipient Expenditures
U.S. DEPARTMENT OF JUSTICE											
Passed Through the Pennsylvania Commission on Crime and Delinquency:											
Crime Victim Assistance	D	16.575	2019/2020-VF-05-32962	10/01/20-09/30/23	\$ 466,980	\$ 73,598	\$ -	\$ 106,365	\$ 106,365	\$ 32,767	\$ -
Crime Victim Assistance	D	16.575	2019/2020-VF-05-32962	10/01/20-09/30/23	\$ 466,980	\$ 53,101	\$ 21,345	\$ 31,756	\$ 31,756	\$ -	\$ -
TOTAL U.S. DEPARTMENT OF JUSTICE						\$ 126,699	\$ 21,345	\$ 138,121	\$ 138,121	\$ 32,767	\$ -
U.S. DEPARTMENT OF EDUCATION											
Passed Through the Pennsylvania Department of Education:											
Adult Education Section 231											
Passed through Seneca Highlands	I	84.002	N/A	07/01/22 - 06/30/23	\$ 52,500	\$ 39,114	\$ 10,546	\$ 43,895	\$ 43,895	\$ 15,327	\$ -
TOTAL U.S. DEPARTMENT OF EDUCATION						\$ 39,114	\$ 10,546	\$ 43,895	\$ 43,895	\$ 15,327	\$ -
U.S. DEPARTMENT OF ENERGY											
Passed Through the Pennsylvania Department of Community and Economic Development:											
Weatherization Assistance for Low-Income Persons:											
WX-DOE 20/21	I	81.042	C000066423	07/01/17-06/30/22	\$ 203,464	\$ 20	\$ 20	\$ -	\$ -	\$ -	\$ -
WX-DOE 22/23	I	81.042	C000082830	07/01/22-06/30/23	\$ 368,055	\$ 61,523	\$ -	\$ 87,203	\$ 87,203	\$ 25,680	\$ -
WX-DOE 21/22	I	81.042	C000066423	07/01/17-06/30/22	\$ 203,464	\$ 15,298	\$ 15,298	\$ -	\$ -	\$ -	\$ -
WX Readiness - DOE 22/23	I	81.042	C000082830	07/01/22-06/30/23	\$ 24,590	\$ -	\$ -	\$ 719	\$ 719	\$ 719	\$ -
WX BIL - DOE 22/23	I	81.042	C000082830	07/01/22-06/30/23	\$ 514,838	\$ 880	\$ -	\$ 3,816	\$ 3,816	\$ 2,936	\$ -
TOTAL U.S. DEPARTMENT OF ENERGY						\$ 77,721	\$ 15,318	\$ 91,738	\$ 91,738	\$ 29,335	\$ -
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES											
Passed Through the Pennsylvania Department of Community and Economic Development:											
Community Services Block Grant 2022	I	93.569	C000082092	01/01/22-12/31/22	\$ 250,000	\$ 160,402	\$ 46,084	\$ 114,318	\$ 114,318	\$ -	\$ -
Community Services Block Grant 2023	I	93.569	C000082092	01/01/23 - 12/31/23	\$ 250,000	\$ 81,187	\$ -	\$ 120,284	\$ 120,284	\$ 39,097	\$ -
Community Services Block CARES Grant 2020 - COVID	I	93.569	C000066937	04/01/20 - 09/30/22	\$ 285,128	\$ 105,419	\$ 21,594	\$ 83,825	\$ 83,825	\$ -	\$ -
						\$ 347,008	\$ 67,678	\$ 318,427	\$ 318,427	\$ 39,097	\$ -
Low-Income Home Energy Assistance Program 21/22	I	93.568	C000073843	10/01/20 - 09/30/25	\$ 623,261	\$ 307,969	\$ 216,198	\$ 91,771	\$ 91,771	\$ -	\$ -
Low-Income Home Energy Assistance Air Conditioning Program 21/22 - COVID	I	93.568	C000073843	10/01/20 - 09/30/25	\$ 247,809	\$ 180,837	\$ 2,949	\$ 177,888	\$ 177,888	\$ -	\$ -
Low-Income Home Energy Assistance ARPA Program 21/22 - COVID	I	93.568	C000073843	10/01/20 - 09/30/25	\$ 318,214	\$ 5,442	\$ 2,653	\$ 2,789	\$ 2,789	\$ -	\$ -
Low-Income Home Energy Assistance Clean & Tune Program 21/22 - COVID	I	93.568	C000073843	10/01/20 - 09/30/25	\$ 301,817	\$ 102,523	\$ 82,198	\$ 20,325	\$ 20,325	\$ -	\$ -
Low-Income Home Energy Assistance Clean & Tune Program 22/23 - COVID	I	93.568	C000073843	10/01/20 - 09/30/25	\$ 177,000	\$ 132,342	\$ -	\$ 161,382	\$ 161,382	\$ 29,040	\$ -
Low-Income Home Energy Assistance Program 22/23	I	93.568	C000073843	10/01/20 - 09/30/25	\$ 1,130,816	\$ 858,716	\$ -	\$ 1,077,874	\$ 1,077,874	\$ 219,158	\$ -
						\$ 1,587,829	\$ 303,998	\$ 1,532,029	\$ 1,532,029	\$ 248,198	\$ -
Passed Through the Pennsylvania Coalition Against Domestic Violence (PCADV):											
Social Services Block Grant 21/22 - Title XX	I	93.667	6011-2022	07/01/21 - 06/30/22	\$ 16,279	\$ 2,359	\$ 2,359	\$ -	\$ -	\$ -	\$ -
Social Services Block Grant 22/23 - Title XX	I	93.667	6011-2023	07/01/22 - 06/30/23	\$ 16,279	\$ 16,279	\$ -	\$ 16,279	\$ 16,279	\$ -	\$ -
						\$ 18,638	\$ 2,359	\$ 16,279	\$ 16,279	\$ -	\$ -
Family Violence Prevention Services 21/22	I	93.671	6011-2022	07/01/21 - 06/30/22	\$ 106,727	\$ 42,724	\$ 42,724	\$ -	\$ -	\$ -	\$ -
Family Violence Prevention Services 22/23	I	93.671	6011-2023	07/01/22 - 06/30/23	\$ 109,835	\$ 99,017	\$ -	\$ 105,792	\$ 105,792	\$ 6,775	\$ -
CARES - COVID	I	93.671	6011-21-23	03/15/21 - 06/30/23	\$ 51,101	\$ 29,638	\$ 13,406	\$ 20,345	\$ 20,345	\$ 4,113	\$ -
						\$ 171,379	\$ 56,130	\$ 126,137	\$ 126,137	\$ 10,888	\$ -

*Denotes tested as a major program

COMMUNITY ACTION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023
 (Page 2 of 2)

Grantor Program Title	Source Code	Federal AL Number	Pass Through Grantor's Number	Grant Period Period Beginning/ Ending Dates	Program or Award Amount	Total Received For the Year	Accrued or (Deferred) Revenue at 7/1/2022	Revenue Recognized	Federal Expenditures	Accrued or (Deferred) Revenue at 6/30/2023	Subrecipient Expenditures
Jefferson County Commissioners											
Medical Assistance Transportation Program	I	93.778	N/A	07/01/22-6/30/23	\$ 826,290	\$ 710,716	\$ 94,630	\$ 673,110	\$ 673,110	\$ 57,024	\$ -
						\$ 710,716	\$ 94,630	\$ 673,110	\$ 673,110	\$ 57,024	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						\$ 2,835,570	\$ 524,795	\$ 2,665,982	\$ 2,665,982	\$ 355,207	\$ -
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</u>											
Retired Senior and Volunteer Program - RSVP	D	94.002	22SR244461	07/01/22 - 06/30/23	\$ 68,347	\$ 68,347	\$ -	\$ 68,347	\$ 68,347	\$ -	\$ -
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						\$ 68,347	\$ -	\$ 68,347	\$ 68,347	\$ -	\$ -
Jefferson County Commissioners											
Emergency Rental Assistance Program II - COVID	I	21.023	N/A	08/27/21 - 09/30/25	\$ 2,416,871	\$ 1,357,624	\$ 96,049	\$ 1,358,997 *	\$ 1,358,997	\$ 97,422	\$ -
Emergency Rental Assistance Program - COVID	I	21.023	N/A	03/05/21 - 09/30/22	\$ 2,320,389	\$ 703,695	\$ 411,499	\$ 292,196 *	\$ 292,196	\$ -	\$ -
TOTAL JEFFERSON COUNTY COMMISSIONERS						\$ 2,061,319	\$ 507,548	\$ 1,651,193	\$ 1,651,193	\$ 97,422	\$ -
TOTAL FEDERAL ASSISTANCE					\$ 11,817,034	\$ 5,208,770	\$ 1,079,552	\$ 4,659,276	\$ 4,659,276	\$ 530,058	\$ -

Source Code: I - Indirect D - Direct

NOTE: Community Action, Inc. did not provide federal funds to subrecipients during the year ended June 30, 2023.

*Denotes tested as a major program

COMMUNITY ACTION, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Community Action, Inc., and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2: INDIRECT COST RATE

For the year ended June 30, 2023, Community Action, Inc. did not elect to use the ten percent (10%) de minimus indirect cost rate as allowed in the Uniform Guidance, section 414.

NOTE 3: AMOUNTS PASSED TO SUBRECIPIENTS

Community Action, Inc. did not provide federal awards to subrecipients during the year ended June 30, 2023.

NOTE 4: FEDERAL CASH RECEIVED

Community Action, Inc. has reported cash that was returned to the granting agencies on the Schedule of Federal Awards as a negative cash receipt.



Zelenkofske Axlerod LLC

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

Board of Directors
Community Action, Inc.
105 Grace Way
Punxsutawney, Pennsylvania 15767-1209

Report on Compliance for Each Major Federal and DHS Program

Opinion on Each Major Federal Program and DHS Program

We have audited Community Action, Inc.'s compliance with the types of compliance requirements identified as subject to the audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action, Inc.'s major federal programs for the year ended June 30, 2023. Community Action, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Action, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Community Action, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Community Action, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Community Action, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Community Action, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance



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Community Action, Inc.
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requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Community Action Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Community Action, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Community Action, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Community Action, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.



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Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Zelenkofske Axlerod LLC

Zelenkofske Axlerod LLC

Pittsburgh, Pennsylvania
November 8, 2023



Zelenkofske Axlerod LLC

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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
Community Action, Inc.
105 Grace Way
Punxsutawney, Pennsylvania 15767-1209

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action, Inc., which comprise the statement of financial position as of June 30, 2023, 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 November 8, 2023.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity'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.



Zelenkofske Axlerod LLC

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Zelenkofske Axlerod LLC

Zelenkofske Axlerod LLC

Pittsburgh, Pennsylvania
November 8, 2023

COMMUNITY ACTION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

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 X no

Significant deficiency(ies) identified not considered to be material weaknesses?
___ yes X none reported

Noncompliance material to financial statements noted? ___ yes X no

Federal and DHS Awards

Internal control over major programs:

Material weakness(es) identified? ___ yes X no

Significant deficiency(ies) identified not considered to be material weaknesses?
___ yes X none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with
2 CFR 200.516(a) ___ yes X no

Identification of major programs:

AL Number(s)	Name of Program or Cluster
93.568	Low-Income Home Energy Assistance Program
21.023	Emergency Rental Assistance Program

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

Auditee qualified as low-risk auditee? X yes ___ no

COMMUNITY ACTION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023

Section II – Findings Relating to the Financial Statements Audit as Required to be Reported in Accordance with Generally Accepted Government Auditing Standards

No matters were reported.

Section III – Federal and Pennsylvania Department of Human Services Awards Findings and Questioned Costs.

No matters were reported.

COMMUNITY ACTION, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023

Status of Prior Audit Findings

None

OTHER SUPPLEMENTARY INFORMATION

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
TITLE XX PCADV CONTRACT #6011-2023
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	Allowable Costs Per Audit				
	Approved Budget	Reported Costs	Total	(Over) Under Budget	Questioned Costs
TITLE XX					
Personnel					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Total Personnel	-	-	-	-	-
Operations:					
Audit	625.00	572.07	572.07	52.93	-
Communications	1,500.00	1,603.82	1,603.82	(103.82)	-
Food	2,119.00	2,119.00	2,119.00	-	-
Insurance	1,500.00	1,449.11	1,449.11	50.89	-
Professional Fees	4,535.00	4,535.00	4,535.00	-	-
Rent	1,500.00	1,500.00	1,500.00	-	-
Supplies	1,500.00	1,500.00	1,500.00	-	-
Travel	1,500.00	1,500.00	1,500.00	-	-
Utilities	1,500.00	1,500.00	1,500.00	-	-
Total Operations	16,279.00	16,279.00	16,279.00	-	-
Total	\$ 16,279.00	\$ 16,279.00	\$ 16,279.00	\$ -	\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
ACT 44 PCADV CONTRACT #6011-2023
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	Allowable Costs Per Audit				
	Approved Budget	Reported Costs	Total	(Over) Under Budget	Questioned Costs
ACT 44					
Personnel					
Salaries	\$ 152,478.00	\$ 144,822.73	\$ 144,822.73	\$ 7,655.27	\$ -
Benefits	35,552.00	35,552.00	35,552.00	-	-
Total Personnel	188,030.00	180,374.73	180,374.73	7,655.27	-
Operations:					
Audit	629.00	575.73	575.73	53.27	-
Communications	6,484.00	7,108.89	7,108.89	(624.89)	-
Food	2,946.00	3,223.74	3,223.74	(277.74)	-
Insurance	2,327.00	2,167.70	2,167.70	159.30	-
Maintenance	1,800.00	1,869.37	1,869.37	(69.37)	-
Printing	431.00	389.40	389.40	41.60	-
Postage	427.00	355.96	355.96	71.04	-
Professional Fees	25,207.00	25,207.00	25,207.00	-	-
Rent	7,147.00	6,198.24	6,198.24	948.76	-
Safe Homes	465.00	465.09	465.09	(0.09)	-
Staff Development	1,050.00	1,073.11	1,073.11	(23.11)	-
Supplies	1,472.00	1,472.00	1,472.00	-	-
Travel	5,249.00	5,408.30	5,408.30	(159.30)	-
Utilities	6,160.00	6,279.47	6,279.47	(119.47)	-
Total Operations	61,794.00	61,794.00	61,794.00	-	-
Total	\$ 249,824.00	\$ 242,168.73	\$ 242,168.73	\$ 7,655.27	\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
FVPS PCADV CONTRACT #6011-2023
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
FVPS					
Personnel					
Salaries	\$ 49,789.00	\$ 49,789.00	\$ 49,789.00	\$ -	\$ -
Benefits	19,491.00	15,447.64	15,447.64	4,043.36	-
Total Personnel	69,280.00	65,236.64	65,236.64	4,043.36	-
Operations:					
Advertising	299.00	299.00	299.00	-	-
Audit	625.00	572.07	572.07	52.93	-
Communications	6,485.00	7,133.00	7,133.00	(648.00)	-
Insurance	1,804.00	1,742.81	1,742.81	61.19	-
Professional Fees	11,832.00	11,832.00	11,832.00	-	-
Rent	7,147.00	7,147.00	7,147.00	-	-
Staff Development	750.00	825.00	825.00	(75.00)	-
Supplies	3,304.00	2,574.82	2,574.82	729.18	-
Travel	4,249.00	4,369.30	4,369.30	(120.30)	-
Utilities	4,060.00	4,060.00	4,060.00	-	-
Total Operations	40,555.00	40,555.00	40,555.00	-	-
Total	\$ 109,835.00	\$ 105,791.64	\$ 105,791.64	\$ 4,043.36	\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
FVPS/ARP CARES ACT PCADV CONTRACT #6011-21-23
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	<u>Allowable Costs Per Audit</u>				
	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
FVPS					
Personnel					
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operations:					
Staff Development	-	800.00	800.00	-	-
Supplies	-	14,911.06	14,911.06	-	-
Professional Fees	-	4,633.75	4,633.75	-	-
Relocation	-	-	-	-	-
Total Operations	<u>51,101.00</u>	<u>20,344.81</u>	<u>20,344.81</u>	<u>15,518.86</u>	<u>-</u>
Total	<u>\$ 51,101.00</u>	<u>\$ 20,344.81</u>	<u>\$ 20,344.81</u>	<u>\$ 15,518.86</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
SSBG RELOCATION PCADV CONTRACT #6011-2023
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	Allowable Costs Per Audit				
	Approved Budget	Reported Costs	Total	(Over) Under Budget	Questioned Costs
SSBG RELOCATION					
Operational relocation expense	\$ 10,492.00	\$ 10,393.64	\$ 10,393.64	\$ 98.36	\$ -
Program totals	\$ 10,492.00	\$ 10,393.64	\$ 10,393.64	\$ 98.36	\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
ACT 222 PCADV CONTRACT #6011-2023
YEAR ENDED JUNE 30, 2023

BUDGET CATEGORY	Allowable Costs Per Audit				
	Approved Budget	Reported Costs	Total	(Over) Under Budget	Questioned Costs
ACT 222					
OPERATIONS					
Audit	\$ 50.00	\$ 45.77	\$ 45.77	\$ 4.23	\$ -
Communications	50.00	55.93	55.93	(5.93)	-
Insurance	50.00	48.30	48.30	1.70	-
Professional Fees	789.00	789.00	789.00	-	-
Rent	50.00	50.00	50.00	-	-
Supplies	50.00	50.00	50.00	-	-
Utilities	50.00	50.00	50.00	-	-
Program totals	\$ 1,089.00	\$ 1,089.00	\$ 1,089.00	\$ -	\$ -

COMMUNITY ACTION, INC.
 COMBINED SCHEDULE OF BUDGETED, REPORTED, AND
 ALLOWABLE COSTS WITH FUNDING RECONCILIATION
 PCADV CONTRACT #6011-2023
 YEAR ENDED JUNE 30, 2023

	Allowable Costs Per Audit				
	Approved Budget	Reported Costs	Total	(Over) Under Budget	Questioned Costs
BUDGET CATEGORIES					
TITLE XX					
Operations	\$ 16,279.00	\$ 16,279.00	\$ 16,279.00	\$ -	\$ -
ACT 44					
Personnel	188,030.00	180,374.73	180,374.73	7,655.27	-
Operations	61,794.00	61,794.00	61,794.00	-	-
ACT 222					
Operations	1,089.00	1,089.00	1,089.00	-	-
FVPS					
Personnel	69,280.00	65,236.64	65,236.64	4,043.36	-
Operations	40,555.00	40,555.00	40,555.00	-	-
SSBG RELOCATION					
Operations	10,492.00	10,393.64	10,393.64	98.36	-
FVPS/ARP CARES ACT					
Operations	51,101.00	20,344.81	20,344.81	30,756.19	-
	<u>\$ 438,620.00</u>	<u>\$ 396,066.82</u>	<u>\$ 396,066.82</u>	<u>\$ 42,553.18</u>	<u>\$ -</u>
FUNDING RECONCILIATION					
Approved contract received as of June 30, 2023				435,324.56	
Approved contract receivable at June 30, 2023				<u>13,551.93</u>	448,876.49
Allowable Costs					
Approved				396,066.82	
Questioned				<u>-</u>	<u>396,066.82</u>
Due from PCADV					<u>\$ 13,551.93</u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUES
PCADV CONTRACT #6011-2023
YEAR ENDED JUNE 30, 2023

Received during:		
July	\$ 42,078.42	
August	2,681.87	
September	22,165.41	
October	25,295.49	
November	32,351.18	
December	43,320.45	
January	-	
February	93,094.41	
March	39,952.72	
April	72,312.73	
May	34,755.70	
June	<u>27,316.18</u>	
Total Received as of June 30, 2023		<u>435,324.56</u>
Receivable at June 30, 2023:		<u>13,551.93</u>
Total		<u>\$ 448,876.49</u>

COMMUNITY ACTION, INC.
POST-AUDIT CONFERENCE
JUNE 30, 2023

This memo will serve as written notification that a post-audit conference was held between Community Action, Inc. and Zelenkofske Axelrod, LLC.

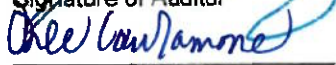
Date: November 8, 2023

Time: 9:15 AM

Place: Community Action, Inc. and Zelenkofske Axelrod, LLC offices.



Signature of Auditor



Signature of Director