

Community Action, Inc.

Financial Statements and Supplementary Information

Year Ended June 30, 2024
with Independent Auditor's Reports

MaherDuessel

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COMMUNITY ACTION, INC.

YEAR ENDED JUNE 30, 2024

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Independent Auditor's Report

**Board of Directors
Community Action, Inc.**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Community Action, Inc. (Organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year 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 the Organization, as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and audit guidelines issued by the Pennsylvania Department of Human Services and the Pennsylvania Coalition Against Domestic Violence (PCADV). 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 the Organization and to meet our other ethical responsibilities in accordance with the 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 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 the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 the Organization'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.

Supplementary Information

Our audit was conducted for the purpose forming an opinion on the financial statements as a whole. The supplementary information listed in the table of contents and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the

responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 6, 2024 on our consideration of the Organization'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Maher Duessel

Pittsburgh, Pennsylvania
November 6, 2024

COMMUNITY ACTION, INC.

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2024

Assets	
Current assets:	
Cash and cash equivalents	\$ 539,219
Grants receivable	849,666
Other receivables	306,115
Investments	88,567
Inventory	7,729
Prepaid expenses	39,122
Total current assets	<u>1,830,418</u>
Fixed assets:	
Property and equipment, net of accumulated depreciation	<u>567,937</u>
Total Assets	<u><u>\$ 2,398,355</u></u>
Liabilities and Net Assets	
Liabilities:	
Current liabilities:	
Accounts payable	\$ 121,093
Accrued benefits and withheld taxes	4,840
Accrued salaries	69,584
Refundable advances	43,948
Accrued expenses	35,425
Security deposits	385
Total Liabilities	<u>275,275</u>
Net Assets:	
Without donor restrictions	2,085,831
With donor restrictions	<u>37,249</u>
Total Net Assets	<u>2,123,080</u>
Total Liabilities and Net Assets	<u><u>\$ 2,398,355</u></u>

See accompanying notes to financial statements.

COMMUNITY ACTION, INC.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Public Support and Revenue:			
Public support:			
Grant income	\$ 3,178,284	\$ -	\$ 3,178,284
Contributions	126,223	2,271	128,494
Contributed nonfinancial assets	46,326	-	46,326
Special events	13,815	-	13,815
	<u>3,364,648</u>	<u>2,271</u>	<u>3,366,919</u>
Revenue:			
Service income	1,669,383	-	1,669,383
Investment income (loss)	43,735	-	43,735
Housing income	23,302	-	23,302
Miscellaneous income	5,242	-	5,242
Net assets released from restrictions	35,348	(35,348)	-
	<u>1,777,010</u>	<u>(35,348)</u>	<u>1,741,662</u>
	<u>5,141,658</u>	<u>(33,077)</u>	<u>5,108,581</u>
Expenses:			
Operating:			
Program services	4,663,312	-	4,663,312
Supporting services:			
Management and general	489,321	-	489,321
Fundraising	10,130	-	10,130
	<u>499,451</u>	<u>-</u>	<u>499,451</u>
	<u>5,162,763</u>	<u>-</u>	<u>5,162,763</u>
	(21,105)	(33,077)	(54,182)
Net Assets:			
Beginning of year	2,106,936	70,326	2,177,262
	<u>\$ 2,085,831</u>	<u>\$ 37,249</u>	<u>\$ 2,123,080</u>

See accompanying notes to financial statements.

COMMUNITY ACTION, INC.

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2024

	Program Services							Total Program Services	Supporting Services		Total
	CARES	Case Management Education	Domestic Violence	Housing	Medical Transportation	Weatherization	Other Program Services		Management and General	Fundraising	
Expenses:											
Salaries	\$ 45,842	\$ 64,461	\$ 237,487	\$ 104,724	\$ 190,498	\$ 300,264	\$ 196,609	\$ 1,139,885	\$ 275,225	\$ 2,533	\$ 1,417,643
Fringe benefits/payroll taxes	14,154	18,042	56,062	25,540	57,372	111,178	55,894	338,242	60,881	573	399,696
Total personnel costs	59,996	82,503	293,549	130,264	247,870	411,442	252,503	1,478,127	336,106	3,106	1,817,339
Travel	40	7,504	13,509	886	11	1,062	4,529	27,541	800	-	28,341
Equipment maintenance and rental	-	18	70	-	-	-	5,448	5,536	262	-	5,798
Small equipment and tools	-	2,072	-	-	-	8,335	31	10,438	-	-	10,438
Supplies	757	1,095	13,485	933	2,196	8,584	10,017	37,067	7,150	-	44,217
Space costs	-	1,380	7,014	-	-	-	42,691	51,085	-	-	51,085
Telephone	-	-	11,959	4,660	516	1,888	14,290	33,313	3,349	95	36,757
Postage	857	43	395	195	1,671	652	1,459	5,272	449	212	5,933
Printing	115	89	161	223	836	6	687	2,117	-	291	2,408
Licenses and registration	-	-	14	14	-	492	3,755	4,275	3,944	-	8,219
Insurance	439	594	7,217	3,039	2,272	19,360	23,963	56,884	437	14	57,335
Auto expenses	-	-	-	4	-	11,018	8,267	19,289	-	-	19,289
Information technology	-	-	-	-	-	-	1,500	1,500	85,502	124	87,126
Advertising and publication	-	-	-	-	-	312	-	312	913	-	1,225
Registration and memberships	-	2,564	-	400	400	109	6,316	9,789	1,791	-	11,580
Administrative fees	-	-	7,641	-	-	-	-	7,641	-	-	7,641
Volunteer recognition	-	-	-	-	-	-	7,700	7,700	-	-	7,700
Contracted services	-	-	5,697	-	-	-	8,558	14,255	36,920	525	51,700
Utilities	-	-	14,973	5,208	-	106	17,337	37,624	-	-	37,624
Meetings	-	-	-	-	-	-	118	118	-	-	118
Food and meals	-	-	4,559	-	-	-	36,046	40,605	-	-	40,605
Building repairs and maintenance	-	-	8,080	2,792	-	-	4,640	15,512	-	-	15,512
Miscellaneous	-	-	136	-	-	755	2,795	3,686	230	5,763	9,679
Property taxes	-	-	-	-	-	-	85	85	-	-	85
Depreciation	-	-	3,243	1,919	-	15,760	20,630	41,552	10,166	-	51,718
Consumer assistance:											
Weatherization services	-	-	-	-	-	1,067,183	-	1,067,183	-	-	1,067,183
Client travel and assistance	-	-	-	-	987,094	-	820	987,914	-	-	987,914
Housing assistance	574,369	-	-	107,057	-	-	1,097	682,523	-	-	682,523
Other consumer support	-	648	10,492	408	-	-	2,653	14,201	-	-	14,201
Bank fees	32	-	-	32	-	-	104	168	1,302	-	1,470
Total expenses	\$ 636,605	\$ 98,510	\$ 402,194	\$ 258,034	\$ 1,242,866	\$ 1,547,064	\$ 478,039	\$ 4,663,312	\$ 489,321	\$ 10,130	\$ 5,162,763

See accompanying notes to financial statements.

COMMUNITY ACTION, INC.

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2024

Cash Flows From Operating Activities:

Change in net assets	\$ (54,182)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	51,720
Unrealized (gain) loss on investments	(9,118)
Change in:	
Grants receivable	(389,295)
Other receivables	(132,137)
Inventory	(2,180)
Prepaid expenses	82,074
Accounts payable	19,343
Accrued benefits and withheld taxes	(30,654)
Accrued salaries	(24,644)
Refundable advances	(23,512)
Accrued expenses	3,756
	<hr/>
Net cash provided by (used in) operating activities	(508,829)
	<hr/>
Cash Flows From Investing Activities:	
Purchase of property and equipment	(179,790)
	<hr/>
Net cash provided by (used in) financing activities	(179,790)
	<hr/>
Net Increase (Decrease) in Cash and Cash Equivalents	(688,619)
	<hr/>
Cash and Cash Equivalents:	
Beginning of year	1,227,838
	<hr/>
End of year	\$ 539,219
	<hr/> <hr/>

See accompanying notes to financial statements.

COMMUNITY ACTION, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

1. Nature of Operations

Community Action, Inc. (Organization) 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. The Organization serves as a multi-purpose administering and service delivery entity for a number of projects. Although each of the projects administered by the Organization is subject to specific funding source requirements and regulations, each project has a relevant purpose toward the corporate mission. The Organization'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 (MA) 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

COMMUNITY ACTION, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

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.

2. Summary of Significant Accounting Policies

Accounting policies are the principles of accounting and the methods of applying those principles which are utilized in preparing 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:

Income Taxes

The Organization 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.

The Organization follows FASB ASC 740-10, Accounting for Uncertainty in Income Taxes. The FASB ASC requires the Organization 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. The Organization 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. The Organization records tax penalties and interest as they occur. For the year ended June 30, 2024, the Organization incurred no tax penalty or interest costs. With certain exceptions, the federal income tax returns of the Organization are subject to examination by the IRS, generally for three (3) years after they were filed.

COMMUNITY ACTION, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting. Accordingly, revenues and support are recorded when earned, and expenses are recognized when the liabilities are incurred.

Basis of Net Assets

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

Net Assets 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 the Organization's programs are reflected as unrestricted revenue when these funds are received and spent during the same year.

Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with an initial maturity of three (3) months or less to be cash equivalents.

Grants Receivable Allowance for Doubtful Accounts

No allowance for doubtful accounts was provided as of June 30, 2024, as management believes all outstanding grant receivables are collectible. If collection becomes doubtful, an

COMMUNITY ACTION, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

allowance for doubtful accounts will be established. Recoveries of previously charged-off accounts are recorded when received.

Other Receivables and Allowance for Credit Losses

The Organization operates in the health and human service industry and its other receivables are primarily derived from government payors where, in the ordinary course of business, accounts receivable are collected within the year. At each statement of financial position date, the Organization recognizes an expected allowance for credit losses. In addition, also at each reporting date, this estimate is updated to reflect any changes in credit risk since the receivable was initially recorded. This estimate is calculated on a pooled basis where similar risk characteristics exist.

The allowance estimate is derived from a review of the Organization's historical losses based on the aging of accounts receivable. This estimate is adjusted for management's assessment of current conditions, reasonable and supportable forecasts regarding future events, and any other factors deemed relevant by the Organization. The Organization has determined, as of June 30, 2024, that a credit loss of zero is expected and no allowance for credit loss was recorded.

Investments

Investments in marketable securities with readily determinable fair values 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.

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

COMMUNITY ACTION, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

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, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization 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.

Leases

The Organization has entered into various lease agreements for office space and other facilities. These leases are entered into for a period of not more than one year and, therefore, are not considered long-term leases. The Organization has elected to apply the short-term lease exemption to these leases. The short-term lease cost recognized in the statement of activities was \$32,561 for 2024.

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.

Contributions and Revenue Recognition

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific

COMMUNITY ACTION, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. The Organization had remaining available award balances on federal and state grants and contracts for sponsored projects of \$43,948 that have not been recognized at June 30, 2024. These award balances will be recognized as revenue as the projects progress and conditions are met, generally as expenses are incurred.

Contributions received are recognized as revenues when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets.

Program service fees primarily relate to fee for service payments in which the Organization is paid an agreed-upon fee for each unit of service provided. Program service fees revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled to in exchange for providing services. Revenue is recognized as performance obligations are satisfied when services are provided to the clients. The Organization does not believe it is required to provide additional services related to revenue being recognized. The Organization determines the transaction price based on the contractual agreements. Beginning and ending accounts receivables for program service fees are \$305,264 and \$173,178, respectively, for the year ended June 30, 2024 and \$173,178 and \$250,342, respectively, for the year ended June 30, 2023.

Risks and Uncertainties

Investment securities are exposed to various risks such as interest rate and market risks. Due to the level of risk associated with investment securities, it is at least reasonably possible that changes in values of investment securities will occur in the near-term and that such change could materially affect the amount reported on the statements of financial position.

Functional Allocation of Expenses

The costs of supporting the various programs and other activities have been summarized on a functional expense basis in the statements of activities. Expenses that can be identified

COMMUNITY ACTION, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

with a specific program and support service are allocated directly according to their natural expenditure classification.

Adopted Accounting Standards

The provisions of these Standards Updates have been adopted and incorporated into these financial statements:

ASU 2016-13, "*Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments.*" These amendments and related amendments require a financial asset (or a group of financial assets) measured at amortized cost basis to be presented at the net amount expected to be collected. This includes loans, debt securities, trade receivables, net investments in leases, off-balance-sheet credit exposures, reinsurance receivables, and any other financial assets not excluded from the scope that have the contractual right to receive cash. The impact of the adoption was not considered material to the financial statements and primarily resulted in new/enhanced disclosures only.

Subsequent Events

Subsequent events have been evaluated through the Independent Auditor's Report date, which is the date the financial statements were available to be issued.

3. Cash and Cash Equivalents

Cash and cash equivalents are deposited at a local bank. At June 30, 2024, the carrying amounts of the Organization's deposits was \$539,219 and the bank balance was \$735,671. At June 30, 2024, the Organization had \$656,575 in excess of Federal Deposit Insurance Corporation (FDIC) insured limits, which is collateralized through a repurchasing agreement between the Organization and the financial institution.

COMMUNITY ACTION, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

4. Grants Receivable

Receivables, primarily representing funding under various grants or contracts for program expenditure reimbursements, are summarized as follows at June 30, 2024:

Crossroads - PCADV	\$	26,519
Community Services Block Grant (CSBG)		37,747
Emergency Rental Assistance Program (ERAP)		184,480
Human Services Development Fund		2,578
Corporation for Community Services		6,833
Victims of Crime Act		32,718
Weatherization (DOE)		84,433
Weatherization (LIHEAP)		474,358
		<u>474,358</u>
	\$	<u>849,666</u>

5. Investments

The fair values of marketable equity securities are based on quoted market prices. Investments as of June 30, 2024 are composed of the following:

	<u>Cost</u>	<u>Fair Value</u>
738 Shares Exxon Mobil Corporation	\$ <u>37,020</u>	\$ <u>88,567</u>

Components of net investments income at June 30, 2024 include:

Interest income on interest-bearing cash	\$	34,617
Unrealized holding gain		<u>9,118</u>
Total net investment income	\$	<u>43,735</u>

COMMUNITY ACTION, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

6. Fair Value Measurement

The Organization applies accounting principles generally accepted in the United States of America (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, 2024:

	Fair Value Measurements at			
	Total	Reporting Date		
		Level 1	Level 2	Level 3
Equity Securities	<u>\$ 88,567</u>	<u>\$ 88,567</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

7. Property and Equipment

Property and equipment consist of the following at June 30, 2024:

Land	\$	54,565
Buildings and improvements		825,759
Equipment		<u>182,915</u>
		1,063,239
Less: accumulated depreciation		<u>(495,302)</u>
Total net property and equipment	\$	<u><u>567,937</u></u>

Depreciation expense for the year ended June 30, 2024 is \$51,718.

8. Net Assets With Donor Restrictions

Net asset with donor restrictions are comprised of the following at June 30, 2024:

Contributions available for client services	\$	7,595
Contributions available for Friends for Food		13,567
Contributions available for veterans donations		6,949
Contributions available for contractor startup fund		5,285
Contributions available for Horatio Street		1,155
Contributions available for adult education		<u>2,698</u>
Total net assets with donor restrictions	\$	<u><u>37,249</u></u>

9. Revolving Line of Credit

The Organization maintains an unsecured line of credit with First Commonwealth Bank as follows:

A \$500,000 line of credit bearing interest at 8.50 percent per annum and expiring on April 30, 2025. As of June 30, 2024, there was no outstanding balance owed.

COMMUNITY ACTION, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

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. The Organization accrues these compensated absences at current pay rates. At June 30, 2024, these accrued compensated absences were \$10,281. Compensated absences are included with accrued salaries on the statement of financial position.

11. 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. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

Contributed nonfinancial assets consisted of the following for the year ended June 30, 2024:

	Revenue Recognized	Utilization in Program/Activities	Valuation Techniques and Inputs
Adult Literacy classroom space	\$ 21,300	Utilized for adult education classes	Value based on value of renting similar space as noted based upon the Donator's statement
Donated office space	6,950	Utilized for AmeriCorps VITA program	Value based on value of renting similar space as noted based upon the Donator's statement
Food and program supplies	8,352	Distributed to those in need of food from Food Pantry and shelter residents	Value based on current publicly available pricing for similar items as noted based upon the Donator's statement
Donated mileage	1,300	Utilized for AmeriCorps VITA program volunteer mileage	Value based on current federal mileage rate
Donated services	4,384	Tutoring services for adult education	Valued based on current rates for similar services
Donated Technology	1,500	Utilized for AmeriCorps VITA program	Value based on current publicly available pricing for similar items as noted based upon the Donator's statement
Donated volunteer recognition	2,540	Distributed to our AmeriCorps Volunteers at Recognition	Value based on cost of meal
	<u>\$ 46,326</u>		

COMMUNITY ACTION, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

Additionally, the Organization 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 26,037 hours of time as of June 30, 2024.

12. Concentrations

The Organization received approximately 66 percent (66%) of its total revenue from three (3) grant programs the year ended June 30, 2024. If a significant reduction in this level of funding were to occur, the Organization's ability to carry out its program services would be significantly reduced.

13. Retirement Plan

Effective July 1, 2000, a Simple IRA retirement plan (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. Employee salary deferrals to the Plan are permitted up to the Internal Revenue Service annual limits. For the year ending June 30, 2024, employer contributions to the Plan totaled \$27,118.

14. 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, 2024.

Match Requirements

The Organization 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, 2024, the Organization raised and spent match monies totaling approximately thirty percent (24%) of the contract to fulfill its obligation.

COMMUNITY ACTION, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

Domestic Violence Budget

For the year ended June 30, 2024, total domestic violence expenditures by the Organization were \$484,525.

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

The Organization received, on an agency-wide basis, federal awards in excess of \$750,000 during the year ended June 30, 2024.

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.

15. Commitments and Contingencies

Grant Programs

The Organization participates in state and federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The Organization 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, 2024.

Litigation

The Organization 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

COMMUNITY ACTION, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

respect to these actions will not materially affect the Organization's financial statements as a result of operations.

16. Liquidity and Availability

The Organization has a formally documented liquidity policy that provides guidance to establish a minimum liquidity target for the Organization to minimize risk associated with temporary, unforeseen liquidity needs. The Organization's Executive Director and fiscal department regularly monitor liquidity required to meet its operating need and other commitments. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents, receivables, and a line of credit.

As of June 30, 2024, the following financial assets could readily be made available within one year of the statement of financial position date to meet general expenditures:

Cash and cash equivalents	\$	539,219
Grant receivables		849,666
Other receivables		306,115
Less: assets unavailable for general expenditures within one year, due to:		
Contractual or donor-imposed restrictions		<u>(37,249)</u>
		1,657,751
Available line of credit		<u>500,000</u>
Financial assets available to meet cash needs for general expenditures within one year	\$	<u><u>2,157,751</u></u>

The Organization has a goal to maintain financial assets, which consist of cash and short-term investments, on hand to meet a minimum of two months of normal operating expenses, which are on average approximately \$742,898. The Organization invests cash in excess of daily requirements in money market accounts.

In the event of an unanticipated liquidity need, the Organization has an available line of credit in the amount of \$500,000, which could be drawn upon, as further described in Note 9. In addition to the assets noted above, the Organization also hold investments in marketable equity securities to minimize risk associated with temporary, unforeseen liquidity needs.

SUPPLEMENTARY INFORMATION

COMMUNITY ACTION, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2024

<u>Grantor/Program Title</u>	<u>Source Code</u>	<u>ALN</u>	<u>Pass-Through Grantor's Number</u>	<u>Grant Period Beginning and Ending Date</u>	<u>Program or Award Amount</u>	<u>Total Received for the Year</u>	<u>Accrued or (Deferred) Revenue at June 30, 2024</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Accrued or (Deferred) Revenue at June 30, 2024</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Justice											
Passed Through Pennsylvania Commission on Crime and Delinquency:											
Crime Victim Assistance	I	16.575	2019/2020-VF-05-32962	10/01/20-09/30/23	\$ 466,980	\$ 71,609	\$ 32,767	\$ 38,842	\$ 38,842	\$ -	\$ -
Crime Victim Assistance	I	16.575	2022-VF-05 40207	10/01/23-09/30/24	155,660	52,382	-	85,041	85,041	32,659	-
Total U.S Department of Justice					622,640	123,991	32,767	123,883	123,883	32,659	-
U.S. Department of Education											
Passed Through Pennsylvania Department of Education/Seneca Highlands:											
Adult Education - Basic Grants to States	I	84.002	N/A	7/1/23-6/30/24	52,500	46,027	10,969	52,500	52,500	17,442	-
Total U.S Department of Education					52,500	46,027	10,969	52,500	52,500	17,442	-
U.S. Department of Energy											
Passed Through Pennsylvania Department of Community and Economic Development:											
Weatherization Assistance for Low-Income Persons - WX-DOE 22/23	I	81.042	C000082830	07/01/22-06/30/27	-	25,680	25,680	-	-	-	-
Weatherization Assistance for Low-Income Persons - WX Readiness - DOE 22/23	I	81.042	C000082830	07/01/22-06/30/27	24,663	11,490	719	24,038	24,038	13,267	-
Weatherization Assistance for Low-Income Persons - WX BIL - DOE 22-23	I	81.042	C000082830	07/01/22-06/30/27	620,487	177,529	2,936	244,072	244,072	69,479	-
Total U.S Department of Energy					645,150	214,699	29,335	268,110	268,110	82,746	-
U.S. Department of Health and Human Services											
Passed Through Pennsylvania Department of Community and Economic Development:											
Community Services Block Grant 2024	I	93.569	C000082092	01/01/22 - 12/31/26	108,225	59,077	-	96,823	96,823	37,746	-
Community Services Block Grant 2023	I	93.569	C000082092	01/01/22 - 12/31/26	250,000	168,813	39,097	129,716	129,716	-	-
Total 93.569					358,225	227,890	39,097	226,539	226,539	37,746	-
Low-Income Home Energy Assistance Program 23/24	I	93.568	C000073843	10/01/20 - 09/30/25	1,279,381	653,824	-	1,129,869	1,129,869	476,045	-
Low-Income Home Energy Assistance Clean & Tune Program 22/23	I	93.568	C000073843	10/01/20 - 09/30/25	161,487	29,145	29,040	105	105	-	-
Low-Income Home Energy Assistance Program 22/23	I	93.568	C000073843	10/01/20 - 09/30/25	1,296,329	422,123	219,158	202,965	202,965	-	-
Total 93.568					2,737,197	1,105,092	248,198	1,332,939	1,332,939	476,045	-
Passed Through Pennsylvania Coalition Against Domestic Violence (PCADV):											
Social Services Block Grant 22/23 - Title XX	I	93.667	6011-2022	07/01/23 - 09/30/23	4,069	3,435	-	3,435	3,435	-	-
Social Services Block Grant 23/24 - Title XX	I	93.667	6011-2023	10/01/23 - 06/30/24	12,844	10,230	-	10,230	10,230	-	-
Social Services Block Grant 22/23 - Relocation	I	93.667	6011-2022	07/01/23 - 09/30/23	2,623	2,623	-	2,623	2,623	-	-
Social Services Block Grant 23/24 - Relocation	I	93.667	6011-2023	10/01/23 - 06/30/24	7,869	7,869	-	7,869	7,869	-	-
Total 93.667					27,405	24,157	-	24,157	24,157	-	-
COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	I	93.671	6011-21-23	3/15/21-9/30/2023	15,519	12,793	4,113	8,680	8,680	-	-
COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	I	93.671	6011-23-25	10/01/23 - 06/30/25	6,839	2,451	-	4,232	4,232	1,781	-
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services 22/23	I	93.671	6011-2022	07/01/23 - 09/30/23	27,458	24,313	-	24,313	24,313	-	-
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services 23/24	I	93.671	6011-2023	10/01/23 - 06/30/24	85,522	89,675	6,775	82,900	82,900	-	-
Total 93.671					135,338	129,232	10,888	120,125	120,125	1,781	-
Passed Through Jefferson County Commissioners:											
Medicaid Cluster: Medical Assistance Program	I	93.778	N/A	07/01/23 - 06/30/24	790,522	608,529	57,024	663,008	663,008	111,503	-
Total U.S Department of Health and Human Services					4,048,687	2,094,900	355,207	2,366,768	2,366,768	627,075	-
Corporation for National and Community Service											
AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP)	D	94.002	22SRBPA004	07/01/22 - 06/30/25	70,847	7,856	-	14,689	14,689	6,833	-
AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP)	D	94.002	22SRBPA004	07/01/22 - 06/30/25	51,261	51,261	-	51,261	51,261	-	-
Total 94.002					122,108	59,117	-	65,950	65,950	6,833	-
U.S. Department of the Treasury											
Passed Through Jefferson County Commissioners:											
Emergency Rental Assistance Program I	I	21.023	N/A	Restitutions	-	12,948	-	-	-	(12,948)	-
Emergency Rental Assistance Program II	I	21.023	N/A	08/27/21 - 09/30/25	2,416,871	601,525	97,422	662,338	662,338	158,235	-
Total 21.023					2,416,871	614,473	97,422	662,338	662,338	145,287	-
Total Corporation for National and Community Service					2,538,979	673,590	97,422	728,288	728,288	152,120	-
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 7,907,956	\$ 3,153,207	\$ 525,700	\$ 3,539,549	\$ 3,539,549	\$ 912,042	\$ -

See accompanying notes to schedule of expenditures of federal awards.

COMMUNITY ACTION, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2024

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Community Action, Inc. (Organization) under programs of the federal government for the year ended June 30, 2024. 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).

2. Summary of Significant Accounting Policies

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

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

COMMUNITY ACTION, INC.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE TITLE XX, CONTRACT NUMBER 6011-2023

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-	-
Total personnel	-	-	-	-	-
Operations:					
Audit	-	-	-	-	-
Communications	50	55	55	(5)	-
Equipment maintenance	-	-	-	-	-
Equipment rental	-	-	-	-	-
Food	-	-	-	-	-
Insurance	75	82	82	(7)	-
Maintenance	100	25	25	75	-
Postage	25	22	22	3	-
Printing	25	1	1	24	-
Professional fees	3,644	3,118	3,118	526	-
Rent	50	50	50	-	-
Travel	50	38	38	12	-
Utilities	50	44	44	6	-
Total operations	4,069	3,435	3,435	634	-
Total	\$ 4,069	\$ 3,435	\$ 3,435	\$ 634	\$ -

COMMUNITY ACTION, INC.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE ACT 44, CONTRACT NUMBER 6011-2023

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 34,272	\$ 15,771	\$ 15,771	\$ 18,501	\$ -
Fringe benefits	13,149	6,911	6,911	6,238	-
Total personnel	47,421	22,682	22,682	24,739	-
Operations:					
Audit	-	-	-	-	-
Communications	1,410	1,551	1,551	(141)	-
Equipment maintenance	-	-	-	-	-
Equipment rental	-	-	-	-	-
Food	927	595	595	332	-
Insurance	577	634	634	(57)	-
Maintenance	550	137	137	413	-
Postage	50	45	45	5	-
Printing	475	26	26	449	-
Professional fees	2,095	1,793	1,793	302	-
Rent	2,540	2,640	2,640	(100)	-
Safe Homes	1,850	-	-	1,850	-
Supplies	1,187	1,305	1,305	(118)	-
Travel	1,562	1,180	1,180	382	-
Utilities	1,812	1,594	1,594	218	-
Total operations	15,035	11,500	11,500	3,535	-
Total	\$ 62,456	\$ 34,182	\$ 34,182	\$ 28,274	\$ -

COMMUNITY ACTION, INC.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE FVPS, CONTRACT NUMBER 6011-2023

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 15,735	\$ 15,705	\$ 15,705	\$ 30	\$ -
Fringe benefits	4,889	3,163	3,163	1,726	-
Total personnel	20,624	18,868	18,868	1,756	-
Operations:					
Audit	-	-	-	-	-
Communications	1,000	1,100	1,100	(100)	-
Equipment maintenance	-	-	-	-	-
Equipment rental	-	-	-	-	-
Food	500	321	321	179	-
Insurance	250	275	275	(25)	-
Maintenance	100	25	25	75	-
Postage	25	22	22	3	-
Printing	25	1	1	24	-
Professional fees	2,984	2,553	2,553	431	-
Rent	100	100	100	-	-
Safe Homes	250	-	-	250	-
Staff Development	500	-	-	500	-
Supplies	500	533	533	(33)	-
Travel	100	76	76	24	-
Utilities	500	440	440	60	-
Total operations	6,834	5,446	5,446	1,388	-
Total	\$ 27,458	\$ 24,314	\$ 24,314	\$ 3,144	\$ -

COMMUNITY ACTION, INC.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE FVPS/ARP CARES ACT PCADV CONTRACT #6011-21-23

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
FVPA					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Total personnel	-	-	-	-	-
Operations:					
Staff development	-	-	-	-	-
Supplies	-	6,660	6,660	-	-
Professional fees	-	2,020	2,020	-	-
Relocation	-	-	-	-	-
Total operations	15,519	8,680	8,680	6,839	-
Total	<u>\$ 15,519</u>	<u>\$ 8,680</u>	<u>\$ 8,680</u>	<u>\$ 6,839</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE
SSBG RELOCATION, CONTRACT NUMBER 6011-2023

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Operations:					
Operational relocation expense	\$ 2,623	\$ 2,623	\$ 2,623	\$ -	\$ -
Total	\$ 2,623	\$ 2,623	\$ 2,623	\$ -	\$ -

COMMUNITY ACTION, INC.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE ACT 222, CONTRACT NUMBER 6011-2023

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Operations:					
Audit	\$ -	\$ -	\$ -	\$ -	\$ -
Communications	50	55	55	(5)	-
Equipment maintenance	-	-	-	-	-
Equipment rental	-	-	-	-	-
Food	-	-	-	-	-
Insurance	25	27	27	(2)	-
Maintenance	-	-	-	-	-
Postage	-	-	-	-	-
Printing	-	-	-	-	-
Professional fees	47	40	40	7	-
Rent	50	50	50	-	-
Supplies	-	-	-	-	-
Travel	50	38	38	12	-
Utilities	50	44	44	6	-
 Program totals	 \$ 272	 \$ 254	 \$ 254	 \$ 18	 \$ -

COMMUNITY ACTION, INC.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE CONTRACT #6011-2023

COMBINED SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH FUNDING RECONCILIATION

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Categories:					
Title XX:					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operations	4,069	3,435	3,435	634	-
Act 44:					
Personnel	47,421	22,682	22,682	24,739	-
Operations	15,035	11,500	11,500	3,535	-
FVPS:					
Personnel	20,624	18,868	18,868	1,756	-
Operations	6,834	5,446	5,446	1,388	-
Act 222:					
Personnel	-	-	-	-	-
Operations	272	254	254	18	-
FVPS/ARP CARES Act:					
Personnel	-	-	-	-	-
Operations	15,519	8,680	8,680	6,839	-
SSBG/Relocation Funds:					
Personnel	-	-	-	-	-
Operations	2,623	2,623	2,623	-	-
Total	<u>\$ 112,397</u>	<u>\$ 73,488</u>	<u>\$ 73,488</u>	<u>\$ 38,909</u>	<u>\$ -</u>

Funding reconciliation:

Available funding:

Approved contract, received as of June 30, 2024	\$ 73,488
Approved contract, still outstanding as of June 30, 2024	-
Total funding	<u>73,488</u>

Allowable costs:

Approved	<u>\$ 73,488</u>
Total costs	<u>73,488</u>
Due to (from) Pennsylvania Coalition Against Domestic Violence	<u>\$ -</u>

COMMUNITY ACTION, INC.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE
CONTRACT NUMBER 6011-2023

SCHEDULE OF REVENUES

YEAR ENDED JUNE 30, 2024

<u>Received During:</u>	
July	\$ -
August	63,941
September	4,409
October	-
November	-
December	-
January	-
February	-
March	-
April	-
May	-
June	-
	<hr/>
Total received as of June 30, 2024	68,350
Receivable at June 30, 2024	-
	<hr/>
Total	<u>\$ 68,350</u>

COMMUNITY ACTION, INC.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE TITLE XX PCADV CONTRACT #6011-2024

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-	-
Total personnel	-	-	-	-	-
Operations:					
Audit	146	146	146	-	-
Communications	941	843	843	98	-
Maintenance	2,954	2,733	2,733	221	-
Food	2,184	1,548	1,548	636	-
Insurance	110	110	110	-	-
Postage	12	12	12	-	-
Printing	898	89	89	809	-
Professional fees	5,476	4,626	4,626	850	-
Rent	60	60	60	-	-
Travel	23	23	23	-	-
Utilities	40	40	40	-	-
Total operations	12,844	10,230	10,230	2,614	-
Total	\$ 12,844	\$ 10,230	\$ 10,230	\$ 2,614	\$ -

COMMUNITY ACTION, INC.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE ACT 44 PCADV CONTRACT #6011-2024

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 123,287	\$ 94,540	\$ 94,540	\$ 28,747	\$ -
Fringe benefits	38,797	20,548	20,548	18,249	-
Total personnel	162,084	115,088	115,088	46,996	-
Operations:					
Audit	1,195	1,195	1,195	-	-
Communications	5,862	5,077	5,077	785	-
Equipment maintenance	3,047	3,351	3,351	(304)	-
Food	1,694	1,362	1,362	332	-
Insurance	1,969	2,165	2,165	(196)	-
Postage	24	24	24	-	-
Printing	33	33	33	-	-
Professional fees	16,179	16,724	16,724	(545)	-
Rent	6,496	5,855	5,855	641	-
Safe homes	5,639	-	-	5,639	-
Supplies	3,358	1,493	1,493	1,865	-
Travel	3,807	3,858	3,858	(51)	-
Utilities	4,255	4,406	4,406	(151)	-
Total operations	53,558	45,543	45,543	8,015	-
Total	\$ 215,642	\$ 160,631	\$ 160,631	\$ 55,011	\$ -

COMMUNITY ACTION, INC.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE FVPS PCADV CONTRACT #6011-2024

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
FVPS					
Salaries	\$ 48,922	\$ 47,844	\$ 47,844	\$ 1,078	\$ -
Fringe benefits	12,738	10,557	10,557	2,181	-
Total personnel	61,660	58,401	58,401	3,259	-
Operations:					
Audit	965	965	965	-	-
Communications	3,500	3,628	3,628	(128)	-
Equipment maintenance	7	7	7	-	-
Food	735	734	734	1	-
Insurance	1,400	1,426	1,426	(26)	-
Postage	12	12	12	-	-
Printing	2	2	2	-	-
Professional fees	9,918	10,903	10,903	(985)	-
Rent	2,007	2,207	2,207	(200)	-
Supplies	800	624	624	176	-
Travel	1,616	802	802	814	-
Utilities	2,900	3,189	3,189	(289)	-
Total operations	23,862	24,499	24,499	(637)	-
Total	\$ 85,522	\$ 82,900	\$ 82,900	\$ 2,622	\$ -

COMMUNITY ACTION, INC.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE
 FVPS/ARP CARES ACT PCADV CONTRACT #6011-23-25

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
FVPA					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Total personnel	-	-	-	-	-
Operations:					
Staff development	-	-	-	-	-
Supplies	-	3,237	3,237	-	-
Professional fees	-	995	995	-	-
Relocation	-	-	-	-	-
Total operations	6,839	4,232	4,232	2,607	-
Total	\$ 6,839	\$ 4,232	\$ 4,232	\$ 2,607	\$ -

COMMUNITY ACTION, INC.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE SSBG RELOCATION PCADV CONTRACT #6011-2024

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Operations:					
Operational relocation expense	\$ 7,869	\$ 7,869	\$ 7,869	\$ -	\$ -
Total	\$ 7,869	\$ 7,869	\$ 7,869	\$ -	\$ -

COMMUNITY ACTION, INC.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE ACT 222, CONTRACT NUMBER 6011-2024

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2024

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Operations:					
Audit	\$ 95	\$ 95	\$ 95	\$ -	\$ -
Communications	74	74	74	-	-
Insurance	37	37	37	-	-
Maintenance	-	-	-	-	-
Postage	265	224	224	41	-
Professional fees	241	101	101	140	-
Rent	60	60	60	-	-
Travel	23	23	23	-	-
Utilities	40	40	40	-	-
Program totals	<u>\$ 835</u>	<u>\$ 654</u>	<u>\$ 654</u>	<u>\$ 181</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

CONTRACT #6011-2024

COMBINED SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH FUNDING RECONCILIATION

YEAR ENDED JUNE 30, 2024

Budget Categories:	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Title XX:					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operations	12,844	10,230	10,230	2,614	-
Act 44:					
Personnel	162,084	115,088	115,088	46,996	-
Operations	53,558	45,543	45,543	8,015	-
FVPS:					
Personnel	61,660	58,401	58,401	3,259	-
Operations	23,862	24,499	24,499	(637)	-
Act 222:					
Personnel	-	-	-	-	-
Operations	835	654	654	181	-
FVPS/ARP CARES Act:					
Personnel	-	-	-	-	-
Operations	6,839	4,232	4,232	2,607	-
SSBG/Relocation Funds:					
Personnel	-	-	-	-	-
Operations	7,869	7,869	7,869	-	-
Total	<u>\$ 329,551</u>	<u>\$ 266,516</u>	<u>\$ 266,516</u>	<u>\$ 63,035</u>	<u>\$ -</u>

Funding reconciliation:

Available funding:

Approved contract, received as of June 30, 2024	\$ 266,516
Approved contract, still outstanding as of June 30, 2024	<u>26,519</u>
Total funding	<u>293,035</u>

Allowable costs:

Approved	<u>\$ 266,516</u>
Total costs	<u>266,516</u>
Due to (from) Pennsylvania Coalition Against Domestic Violence	<u>\$ 26,519</u>

COMMUNITY ACTION, INC.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE
CONTRACT NUMBER 6011-2024

SCHEDULE OF REVENUES

YEAR ENDED JUNE 30, 2024

<u>Received During:</u>	
July	\$ -
August	-
September	-
October	729
November	33,160
December	32,293
January	7,655
February	58,592
March	-
April	2,370
May	123,887
June	-
	<hr/>
Total received as of June 30, 2024	258,686
	<hr/>
Receivable at June 30, 2024	26,519
	<hr/>
Total	<u><u>\$ 285,205</u></u>

Community Action, Inc.

Agreed-Upon Procedures –
Department of Human Services

Year Ended June 30, 2024
with Independent Auditor's Report

Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of Directors Community Action, Inc.

We have performed the procedures enumerated below, on the supplemental schedules of the Community Action, Inc. (Organization), required by the Commonwealth of Pennsylvania Department of Human Services (PA DHS) for the year ended June 30, 2024. The Organization's management is responsible for these schedules and exhibits.

The Organization has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the PA DHS in determining whether the entity complied with the specified requirements. 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 purposes.

The procedures and associated findings are as follows:

- a. We have verified, by comparison, the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to PA DHS for the fiscal year ended June 30, 2024, have been accurately compiled and reflect the audited books and records of the Organization. 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 PA DHS provider audit guidelines pertaining to this period.

Board of Directors
 Community Action, Inc.
 Independent Accountant’s Report on Applying Agreed-Upon Procedures

<u>Program Name</u>	<u>Exhibit Number</u>	<u>Referenced Schedules/Exhibits</u>
Community Services Block Grant	I	Budget Comparison Statement
Community Services Block Grant	II	Budget Comparison Statement
Weatherization Contract	III	Budget Comparison Statement
Weatherization Contract	IV	Budget Comparison Statement
Weatherization Contract	V	Budget Comparison Statement
Weatherization Contract	VI	Budget Comparison Statement
Weatherization Contract	VII	Budget Comparison Statement
Emergency Rental Assistance	VIII	Schedule of Revenue and Expenses
Adult Education Programs	IX	Schedule of Revenue and Expenses
Retired and Senior Volunteer Program	X	Schedule of Revenue and Expenses
Retired and Senior Volunteer Program	XI	Schedule of Revenue and Expenses
Medical Assistance Transportation Program	XII	Schedule of Revenue and Expenses
Homeless Assistance Program	XIII	Schedule of Revenue and Expenses
Crime Victim Assistance	XIV	Schedule of Budgeted, Reported, and . Allowable Costs with Funding Reconciliation
Crime Victim Assistance	XV	Schedule of Budgeted, Reported, and Allowable Costs with Funding Reconciliation

- b. We have inquired of management regarding adjustments to reported revenues or expenditures, which were not reflected on the reports submitted to PA DHS for the period in question.
- c. The processes detailed in paragraphs (a) and (b) above disclosed no findings and no adjustments.

We were engaged by the Organization 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 audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the schedules and exhibits. Accordingly, we do not express such 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 the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

Board of Directors
Community Action, Inc.
Independent Accountant's Report on Applying Agreed-Upon Procedures

This report is intended solely for the information and use of PA DHS and the Board of Directors and management of the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Mahe Duessel

Pittsburgh, Pennsylvania
November 6, 2024

COMMUNITY ACTION, INC.

BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT

YEAR ENDED JUNE 30, 2024*

COMMUNITY SERVICES BLOCK GRANT #C000082092

	Approved Budget	Contract Period Expenditures	Questioned Costs
Operating Costs:			
Salaries and fringes	\$ 81,181	\$ 70,761	\$ -
Consumable supplies	2,555	1,214	-
Travel	2,540	548	-
Advertising	-	-	-
Office equipment	-	-	-
Space costs	4,700	5,104	-
Audit	1,850	2,443	-
Total operating costs	92,826	80,070	-
Related Costs:			
Professional services	6,600	6,600	-
Insurance	433	463	-
Legal	-	-	-
Total related costs	7,033	7,063	-
Other Costs:			
Other	8,366	9,690	-
Total other costs	8,366	9,690	-
Total	\$ 108,225	\$ 96,823	\$ -

* The Community Services Block Grant Program contract period is from January 1, 2024 through December 31, 2024. The expenditures above are for the period January 1, 2024 through June 30, 2024.

COMMUNITY ACTION, INC.

BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT

YEAR ENDED JUNE 30, 2024*

COMMUNITY SERVICES BLOCK GRANT #C000082092

	Approved Budget	Contract Period Expenditures	Questioned Costs
Operating Costs:			
Salaries and fringes	\$ 200,090	\$ 104,583	\$ -
Consumable supplies	657	411	-
Travel	1,728	1,606	-
Advertising	-	-	-
Office equipment	-	-	-
Space costs	13,908	8,086	-
Audit	1,725	-	-
	<u>218,108</u>	<u>114,686</u>	<u>-</u>
Total operating costs			
	<u>218,108</u>	<u>114,686</u>	<u>-</u>
Related Costs:			
Professional services	7,500	-	-
Insurance	994	559	-
Legal	-	-	-
	<u>8,494</u>	<u>559</u>	<u>-</u>
Total related costs			
	<u>8,494</u>	<u>559</u>	<u>-</u>
Other Costs:			
Other	<u>23,398</u>	<u>14,471</u>	<u>-</u>
Total other costs			
	<u>23,398</u>	<u>14,471</u>	<u>-</u>
Total			
	<u><u>\$ 250,000</u></u>	<u><u>\$ 129,716</u></u>	<u><u>\$ -</u></u>

* The Community Services Block Grant Program contract period is from January 1, 2023 through March 31, 2024. The expenditures above are for the period July 1, 2023 through March 31, 2024.

COMMUNITY ACTION, INC.

BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT

YEAR ENDED JUNE 30, 2024*

WEATHERIZATION CONTRACT #C000073843 (LIHEAP)

	Approved Budget	Contract Period Expenditures	Questioned Costs
Administration:			
Personnel	\$ 7,200	\$ 1,421	\$ -
Operating/supplies	31,505	34,769	-
Office equipment	-	-	-
Total Administration	38,705	36,190	-
Financial Audit	5,358	5,358	-
Direct Services			
Program support	201,733	232,020	-
Program operations	991,334	816,759	-
Total Direct Services	1,193,067	1,048,779	-
Health And Safety	36,251	35,517	-
Liability Insurance	6,000	4,025	-
Total	\$ 1,279,381	\$ 1,129,869	\$ -

* 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 October 1, 2023 through June 30, 2024.

COMMUNITY ACTION, INC.

BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT

YEAR ENDED JUNE 30, 2024*

WEATHERIZATION CONTRACT #C000073843 (LIHEAP)

	Approved Budget	Contract Period Expenditures	Questioned Costs
Administration:			
Personnel	\$ 8,590	\$ 639	\$ -
Operating/supplies	29,688	7,347	-
Office equipment	-	-	-
Total Administration	38,278	7,986	-
Financial Audit	4,034	-	-
Direct Services			
Program support	118,221	49,638	-
Program operations	1,111,811	144,466	-
Total Direct Services	1,230,032	194,104	-
Health And Safety	4,227	-	-
Liability Insurance	3,998	998	-
Total	\$ 1,280,569	\$ 203,088	\$ -

* 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 July 1, 2023 through September 30, 2023.

COMMUNITY ACTION, INC.

BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT

YEAR ENDED JUNE 30, 2024*

WEATHERIZATION CONTRACT #C000073843 (CLEAN AND TUNE LIHEAP)

	Approved Budget	Contract Period Expenditures	Questioned Costs
Administration:			
Personnel	\$ 966	\$ 39	\$ -
Operating/supplies	5,675	1,133	-
Office equipment	-	-	-
Total Administration	6,641	1,172	-
Financial Audit	1,282	-	-
Direct Services			
Program support	38,000	4	-
Program operations	115,431	-	-
Total Direct Services	153,431	4	-
Health And Safety	-	-	-
Liability Insurance	133	-	-
Total	\$ 161,487	\$ 1,176	\$ -

* 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, 2023 through September 30, 2023.

COMMUNITY ACTION, INC.

BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT

YEAR ENDED JUNE 30, 2024*

WEATHERIZATION CONTRACT #C000082830 (DOE)

	Approved Budget	Contract Period Expenditures	Questioned Costs
Administration:			
Personnel	\$ 850	\$ 285	\$ -
Operating/supplies	1,150	1,541	-
Office equipment	-	-	-
Total Administration	2,000	1,826	-
Financial Audit	579	579	-
Direct Services			
Program support	3,871	3,175	-
Program operations	18,013	18,430	-
Total Direct Services	21,884	21,605	-
Health And Safety	-	-	-
Liability Insurance	200	29	-
Total	\$ 24,663	\$ 24,039	\$ -

* 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, 2023 through June 30, 2024.

COMMUNITY ACTION, INC.

BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT

YEAR ENDED JUNE 30, 2024*

WEATHERIZATION CONTRACT #C000082830 (WX BIL)

	Approved Budget	Contract Period Expenditures	Questioned Costs
Administration:			
Personnel	\$ 8,800	\$ 1,363	\$ -
Operating/supplies	43,571	18,981	-
Office equipment	-	-	-
Total Administration	52,371	20,344	-
Financial Audit	3,156	2,454	-
Direct Services			
Program support	222,907	132,647	-
Program operations	287,476	70,010	-
Total Direct Services	510,383	202,657	-
Health And Safety	50,514	15,347	-
Liability Insurance	4,063	3,270	-
Total	\$ 620,487	\$ 244,072	\$ -

* 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, 2023 through June 30, 2024.

COMMUNITY ACTION, INC.

SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED JUNE 30, 2024

EMERGENCY RELIEF PROGRAM II

	<u>Budget</u>	<u>Contract Period Expenditures</u>
Revenue:		
<u>Grant income</u>	<u>\$ 2,416,871</u>	<u>\$ 662,338</u>
Administration	203,533	100,643
Housing Assistance	<u>2,213,338</u>	<u>561,247</u>
Total	<u>2,416,871</u>	<u>661,890</u>
Due to Funding Source	<u>\$ -</u>	<u>\$ (448)</u>

COMMUNITY ACTION, INC.

SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED JUNE 30, 2024

DEPARTMENT OF EDUCATION - ADULT EDUCATION PROGRAMS

	Adult Education Programs	
	Adult Literacy Programs	
	Act 143	Section 231
Revenue:		
Grant income	\$ 39,329	\$ 52,500
Expenses:		
Salaries	22,187	36,705
Benefits	5,100	9,692
Purchased property services	1,756	2,590
Other purchased services	7,283	3,294
Supplies	3,003	219
Total	39,329	52,500
Due to Funding Source	\$ -	\$ -

COMMUNITY ACTION, INC.

SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED JUNE 30, 2024*

RETIRED AND SENIOR VOLUNTEER PROGRAM CONTRACT #22SRBPA004

Revenue:		
<hr/>		
Grant income		\$ 14,689
		<hr/>
Volunteer Support Expenses:		
<hr/>		
Salaries and wages	\$ 11,713	
Fringe benefits	2,976	
Travel	-	
Other volunteer support costs	-	
Contractual and consultant services	-	
		<hr/>
Total volunteer support expenses		14,689
		<hr/>
Volunteer Costs:		
<hr/>		
Volunteer recognition	-	
Insurance	-	
		<hr/>
Total volunteer costs		-
		<hr/>
Due to Funding Source		<u>\$ -</u>

* The program contract period is from April 1, 2024 through June 30, 2024. The match was met with local donations and community funds.

COMMUNITY ACTION, INC.

SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED JUNE 30, 2024*

RETIRED AND SENIOR VOLUNTEER PROGRAM CONTRACT #22SRBPA004

Revenue:		
<hr/>		
Grant income		<u>\$ 51,261</u>
Volunteer Support Expenses:		
<hr/>		
Salaries and wages	\$ 35,511	
Fringe benefits	11,161	
Travel	1,637	
Other volunteer support costs	899	
Contractual and consultant services	<u>546</u>	
Total volunteer support expenses		<u>49,754</u>
Volunteer Costs:		
<hr/>		
Volunteer recognition	-	
Insurance	<u>1,507</u>	
Total volunteer costs		<u>1,507</u>
Due to Funding Source		<u><u>\$ -</u></u>

* The program contract period is from July 1, 2023 through March 31, 2024. The match was met with local donations and community funds.

COMMUNITY ACTION, INC.

SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED JUNE 30, 2024

MEDICAL ASSISTANCE TRANSPORTATION PROGRAM

County: Jefferson

Year Ended:

June 30, 2024

	<u>Reported</u>	<u>Actual</u>
Service Data		
<u>Expenditures:</u>		
Group I Clients	\$ 862	\$ 862
Group II Clients	-	-
Omit Group III	-	-
	<u>862</u>	<u>862</u>
Total expenditures		
	<u>862</u>	<u>862</u>
Omit Summary of Trips		
Allocation Data		
<u>Revenues:</u>		
Department of Human Services		
Jefferson County Commissioners	1,326,016	1,326,016
Interest income	-	-
	<u>1,326,016</u>	<u>1,326,016</u>
Total revenues		
	<u>1,326,016</u>	<u>1,326,016</u>
Funds Expended:		
Operating costs	<u>1,326,016</u>	<u>1,326,016</u>
Excess revenue over expenditures		
	<u>-</u>	<u>-</u>
Indirect cost rate %	N/A	

COMMUNITY ACTION, INC.

SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED JUNE 30, 2024

HOMELESS ASSISTANCE PROGRAM CONTRACT #SAP 159000

Sources of funding:

HHS allocation	\$ 29,664
Interest earned	<u>629</u>
Total HAP funding	<u>30,293</u>

Expenses

	<u>Administration</u>	<u>Case Management</u>	<u>Rental Assistance</u>	<u>Total</u>
Personnel	\$ 559	\$ 12,340	\$ -	\$ 12,899
Operating	<u>5,916</u>	<u>4,978</u>	<u>6,500</u>	<u>17,394</u>
Subtotal	<u>6,475</u>	<u>17,318</u>	<u>6,500</u>	<u>30,293</u>
Total HAP expenses				<u>30,293</u>
Total unexpected funds				<u>\$ -</u>

COMMUNITY ACTION, INC.

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
FUNDING RECONCILIATION FOR CRIME VICTIM ASSISTANCE

YEAR ENDED JUNE 30, 2024*

SUBGRANT #40207

BUDGET CATEGORY	Approved Budget	Reported Costs	Questioned Costs
Personnel	\$ 91,248	\$ 53,246	\$ -
Employee benefits	37,336	11,407	-
Travel	3,825	5,266	-
Supplies / operating	23,251	15,122	-
	<u>\$ 155,660</u>	<u>\$ 85,041</u>	<u>\$ -</u>

* The Crime Victim Assistance Subgrant - contract period is from October 1, 2023 through September 30, 2024. The expenditures above are for the period October 1, 2023 through June 30, 2024.

COMMUNITY ACTION, INC.

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH FUNDING RECONCILIATION FOR CRIME VICTIM ASSISTANCE

YEAR ENDED JUNE 30, 2024*

SUBGRANT #32962

	Approved Budget	Reported Costs	Questioned Costs
BUDGET CATEGORY			
Personnel	\$ 265,056	\$ 22,584	\$ -
Employee benefits	126,001	6,547	-
Travel	6,627	2,058	-
Supplies / operating	69,296	7,632	-
	\$ 466,980	\$ 38,821	\$ -

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

Community Action, Inc.

Independent Auditor's Reports
Required by the Uniform Guidance

Year Ended June 30, 2024

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.**

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. (Organization), which comprise the statement of financial position as of June 30, 2024, 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 6, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization’s 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 Organization’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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 financial statements. 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.

Mahe Duessel

Pittsburgh, Pennsylvania
November 6, 2024

Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

**Board of Directors
Community Action, Inc.**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Action, Inc.’s (Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the Organization’s major federal programs for the year ended June 30, 2024. The Organization’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, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 the Organization 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 the Organization’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 the Organization’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 the Organization'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 generally accepted auditing standards, *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 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 the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 the Organization'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 the Organization'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 the Organization'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

Board of Directors
Community Action, Inc.
Independent Auditor's Report on Compliance for Each Major
Program and on Internal Control over Compliance

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.

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.

Maher Duessel

Pittsburgh, Pennsylvania
November 6, 2024

COMMUNITY ACTION, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2024

I. Summary of Audit Results

1. Type of auditor's report issued: Unmodified, prepared in accordance with Generally Accepted Accounting Principles

2. Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)?
 yes none reported

3. Noncompliance material to financial statements noted? yes no

4. Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)?
 yes none reported

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

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? yes no

7. Major Programs:

ALN(s)

Name of Federal Program or Cluster

93.568

Low-Income Home Energy Assistance Program

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

9. Auditee qualified as low-risk auditee? yes no

II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

No matters were reported.

III. Findings and questioned costs for federal awards.

No matters were reported.

COMMUNITY ACTION, INC.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2024

NONE