

COMMUNITY ACTION, INC.

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

YEARS ENDED JUNE 30, 2022 AND 2021

COMMUNITY ACTION, INC.

CONTENTS

	<u>Page</u>
Basic Financial Statements:	
Independent Auditor's Report	1-3
Statement of Financial Position	4
Statement of Activities, for the Year Ended June 30, 2022	5
Statement of Activities, for the Year Ended June 30, 2021	6
Statement of Functional Expenses, for the Year Ended June 30, 2022	7
Statement of Functional Expenses, for the Year Ended June 30, 2021	8
Statement of Cash Flows, for the Years Ended June 30, 2022 and 2021	9
Notes to the Financial Statements	10-19
Supplementary Information	20
Independent Auditor's Report on Applying Agreed-Upon Procedures	21-23
Budget Comparison Statements – Department of Community and Economic Development:	
Community Services Block Grant #C000066937	24
Community Services Block Grant #C000066937	25
Community Services Block Grant #C000066937 (CARES)	26
Weatherization Contract #C000073843 (LIHEAP)	27
Weatherization Contract #C000073843 (LIHEAP)	28
Weatherization Contract #C000073843 (Clean & Tune LIHEAP)	29
Weatherization Contract #C000073843 (ARPA LIHEAP)	30
Weatherization Contract #C000073843 (LIHEAP Cooling)	31
Weatherization Contract #C000066423 (DOE)	32
Weatherization Contract #C000066423 (DOE)	33
Weatherization Contract #C000066423 (DOE)	34
Schedule of Revenue and Expenses:	
Emergency Rental Assistance Program II	35
Emergency Rental Assistance Program	36
Adult Education Program	37
Retired and Senior Volunteer Program Contract #19SRAPA005	38

Medical Assistance Transportation Program Contract #SAP 15900	39
Homeless Assistance Program Contract #SAP 159000	40
Supportive Housing Program Housing for Homeless and Disabled Persons Contract #PA0310L3E011912 – Budget to Actual Report	41
Supportive Housing Program Housing – Transitional Living #PA0320L3E011912 – Budget to Actual Report	42
Schedule of Budgeted, Reported, and Allowable Costs -- Department of Justice:	
Crime Victim Assistance – Subgrant #32962	43
Crime Victim Assistance – Subgrant #32962	44
Crime Victim Assistance – Subgrant #29021	45
Crime Victim Assistance – Subgrant #29020	46
Single Audit Reports	47
Schedule of Expenditures of Federal Awards	48-49
Notes to Schedule of Expenditures of Federal Awards	50
Independent Auditor’s Report on Compliance for Each Major Federal Program, On Internal Control Over Compliance Required by Uniform Guidance	51-52
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	53-54
Schedule of Findings and Questioned Costs	55-56
Summary Schedule of Prior Audit Findings	57
Other Supplementary Information	58
PCADV – Contract #6011-2022 – Title XX	59
PCADV – Contract #6011-2022 – Act 44	60
PCADV – Contract #6011-2022 – FVPS	61
PCADV – Contract #6011-20-21 – FVPS CARES	62
PCADV – Contract #6011-21-23 – FVPS/ARP CARES	63

PCADV – Contract #6011-2022 – SSBG Relocation	64
PCADV – Contract #6011-2022 – Act 222	65
PCADV – Contract #6011-2022 – Funding Reconciliation	66
PCADV – Contract #6011-2022 – Schedule of Revenues	67
Post-Audit Conference Memo	68



Zelenkofske Axelrod LLC
CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Community Action, Inc. as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (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

830 Sir Thomas Court, Suite 100, Harrisburg, PA 17109
3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237
34745 Burbage Road, Frankford, DE 19945

2370 York Road, Suite A-5, Jamison, PA 18929
420 Chinquapin Round Road, Suite 2-1, Annapolis, MD 21401
210 Tollgate Hill Road, Greensburg, PA 15601



Zelenkofske Axlerod LLC
CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Board of Directors
Community Action, Inc.
Page 2

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.



Zelenkofske Axelrod LLC
CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Board of Directors
Community Action, Inc.
Page 3

The Other Supplementary Information on pages 58 through 67 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, 2022 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 Axelrod LLC
Zelenkofske Axelrod LLC

Pittsburgh, Pennsylvania
November 8, 2022

COMMUNITY ACTION, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021

	2022	2021
<u>Assets</u>		
Current Assets:		
Cash and cash equivalents	\$ 733,286	\$ 887,400
Grants receivable	1,070,151	617,001
Other receivable	250,342	452,479
Investments	61,580	42,638
Inventory	7,296	-
Prepaid expenses	53,195	54,643
Total Current Assets	2,175,850	2,054,161
Fixed Assets:		
Property and equipment - Net of accumulated depreciation	479,192	504,702
Total Assets	\$ 2,655,042	\$ 2,558,863
<u>Liabilities and Net Assets</u>		
Current Liabilities:		
Accounts payable	\$ 178,401	\$ 116,610
Accrued benefits and withheld taxes	38,054	41,566
Accrued salaries	99,173	95,638
Deferred revenue	66,240	56,752
Accrued expenses	30,089	30,776
Security deposits	385	385
Total Current Liabilities	412,342	341,727
Total Liabilities	412,342	341,727
Net Assets:		
Without donor restrictions	2,148,996	2,122,100
With donor restrictions	93,704	95,036
Total Net Assets	2,242,700	2,217,136
Total Liabilities and Net Assets	\$ 2,655,042	\$ 2,558,863

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
Contributions, in-kind	30,093	-	30,093
Special events	<u>1,517</u>	<u>-</u>	<u>1,517</u>
Total Public Support	<u>4,694,924</u>	<u>12,266</u>	<u>4,707,190</u>
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	<u>13,598</u>	<u>(13,598)</u>	<u>-</u>
Total Revenue	<u>1,557,708</u>	<u>(13,598)</u>	<u>1,544,110</u>
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
Fundraising	<u>2,956</u>	<u>-</u>	<u>2,956</u>
Total Operating	5,776,436	-	5,776,436
Supporting Services:			
General and Administrative	<u>449,300</u>	<u>-</u>	<u>449,300</u>
Total Supporting Services	<u>449,300</u>	<u>-</u>	<u>449,300</u>
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 ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

	<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	\$ 2,239,543	\$ -	\$ 2,239,543
Contributions	99,437	24,057	123,494
Contributions, in-kind	30,845	-	30,845
Special events	1,454	-	1,454
	<u>2,371,279</u>	<u>24,057</u>	<u>2,395,336</u>
Total Public Support			
Revenue:			
Service income	1,617,677	-	1,617,677
Information technology services	115,747	-	115,747
Investment income (loss)	15,415	-	15,415
Housing income	41,617	-	41,617
Miscellaneous income	23,910	-	23,910
Released from restrictions	29,518	(29,518)	-
	<u>1,843,884</u>	<u>(29,518)</u>	<u>1,814,366</u>
Total Revenue			
Total Public Support and Revenue	<u>4,215,163</u>	<u>(5,461)</u>	<u>4,209,702</u>
Expenses:			
Operating:			
Program services	3,620,426	-	3,620,426
Fundraising	2,363	-	2,363
	<u>3,622,789</u>	<u>-</u>	<u>3,622,789</u>
Total Operating			
Supporting Services:			
Management and general	455,307	-	455,307
	<u>455,307</u>	<u>-</u>	<u>455,307</u>
Total Supporting Services			
Total Expenses	<u>4,078,096</u>	<u>-</u>	<u>4,078,096</u>
Increase (Decrease) in Net Assets	137,067	(5,461)	131,606
Net Assets, Beginning of Year	<u>1,985,033</u>	<u>100,497</u>	<u>2,085,530</u>
Net Assets, End of Year	<u>\$ 2,122,100</u>	<u>\$ 95,036</u>	<u>\$ 2,217,136</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, 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	\$ 172,826	\$ 153,300	\$ 134,449	\$ 1,108,162	\$ 291,040	\$ 1,124	\$ 1,400,326		
Fringe Benefits/Payroll Taxes	61,795	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	4,008	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	79,667	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	49,288		
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	-	-	3,469		
Insurance	2,484	744	7,186	2,303	1,537	9,161	7,096	30,511	416	7	30,934		
Auto expenses	353	-	-	-	-	5,069	-	5,452	-	-	5,452		
Information technology	-	-	-	-	9,566	-	16,156	25,722	36,419	56	62,187		
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	-	-	-	-	4,666	29,018	172	33,896		
Utilities	-	494	16,291	5,747	-	-	2,506	25,038	-	-	25,038		
Meetings	-	-	-	-	-	-	-	-	334	-	334		
Food and meals	-	-	5,514	96	-	(922)	(922)	4,668	-	-	4,688		
Building repairs and maintenance	-	-	1,834	3,950	-	-	4,186	10,010	-	-	10,010		
Miscellaneous	-	9	(22)	-	-	20	1,408	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		
In-kind expenses	-	-	-	-	-	-	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	5,773,460	449,300	2,956	6,225,736		

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

COMMUNITY ACTION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

	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	\$ 59,620	\$ 87,537	\$ 288,494	\$ 100,671	\$ 174,112	\$ 153,379	\$ 192,642	\$ 1,026,455	\$ 299,824	\$ 742	\$ 1,327,021		
Fringe Benefits/Payroll Taxes	18,684	26,136	71,759	26,555	55,164	54,934	47,329	300,861	63,091	173	364,125		
Total Personnel Costs	78,304	115,673	330,253	127,226	229,576	208,313	239,971	1,327,316	362,915	915	1,691,146		
Travel	177	5,138	8,426	1,992	-	178	1,291	17,202	96	-	17,298		
Software	-	-	-	-	110	-	300	410	-	-	410		
Equipment maintenance and rental	-	15	154	65	-	877	375	1,486	-	-	1,486		
Small equipment and tools	3,899	-	-	-	-	1,224	18,172	23,295	-	-	23,295		
Supplies	799	2,588	70,360	3,436	2,275	4,447	4,562	88,467	22	-	88,489		
Space costs	3,316	8,242	21,872	15,635	10,285	7,047	12,761	79,158	4,713	58	83,929		
Telephone	1,632	2,821	16,312	9,186	4,573	3,445	2,352	40,621	4,705	54	45,380		
Postage	366	34	474	261	1,989	502	1,679	5,265	226	99	5,610		
Printing	59	239	657	286	397	81	928	2,647	5	195	2,847		
Licenses and registration	40	-	22	22	-	554	1,575	2,213	2,010	-	4,223		
Insurance	484	926	4,624	2,434	1,782	11,388	7,404	29,022	621	6	29,649		
Auto expenses	-	-	-	-	-	4,075	-	4,075	-	-	4,075		
Information technology	-	-	-	-	-	-	-	-	20,873	21	20,894		
Advertising and publication	-	-	-	-	-	479	75	554	118	-	672		
Registration and memberships	2,094	375	1,913	-	-	969	1,217	6,568	-	-	6,568		
Training and technical assistance	-	-	-	-	-	4,264	-	4,264	(249)	-	4,015		
Administrative fees	-	-	7,282	-	-	-	-	7,282	-	-	7,282		
Volunteer recognition	-	-	-	-	-	-	5,589	5,589	-	-	5,589		
Contracted services	-	-	4,479	169	3,981	-	32,625	41,254	28,827	303	70,384		
Utilities	-	527	14,309	9,755	-	80	2,162	26,833	-	-	26,833		
Food and meals	-	-	3,785	434	-	-	-	4,219	-	-	4,219		
Building repairs and maintenance	-	-	19,766	642	-	-	(15,633)	4,795	-	-	4,795		
Miscellaneous	-	9	89	1	-	20	2,556	2,675	-	-	2,675		
Property taxes	-	-	-	-	-	-	84	84	-	-	84		
Depreciation	-	-	2,373	1,076	-	-	11,825	15,274	-	-	15,274		
Consumer assistance:	-	-	-	-	-	-	-	-	-	-	-		
Food and meals	-	-	-	-	-	603,454	5,610	5,610	-	-	5,610		
Weatherization services	-	-	-	-	-	-	-	603,454	-	-	603,454		
Client travel and assistance	-	-	-	-	832,386	-	200	832,586	-	-	832,586		
Housing assistance	275,644	-	-	118,237	-	-	-	393,881	-	-	393,881		
Other consumer support	1,029	175	11,427	399	-	-	732	13,462	-	-	13,462		
Bank Fees	-	-	-	-	-	-	-	-	-	-	-		
Fundraising Distributions	-	-	-	-	-	-	-	-	105	-	105		
In-Kind expenses	-	-	-	-	-	-	30,845	30,845	-	-	30,845		
Fiscal services	-	-	-	-	-	969	-	-	12,508	564	13,092		
Human resources services	-	-	-	-	-	-	-	-	3,235	23	3,258		
Federal taxes	-	-	-	-	-	-	-	14,682	-	-	14,682		
Total	365,843	136,762	516,297	291,256	1,097,634	851,377	365,257	3,620,426	\$ 455,307	\$ 2,363	\$ 4,078,096		

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

COMMUNITY ACTION, INC.
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Cash Flows from Operating Activities:		
Change in net assets	\$ 25,564	\$ 131,606
Adjustments to reconcile change in net assets to Net Cash Provided by (Used In) Operating Activities		
Depreciation	25,801	28,122
Unrealized loss/(gain) on investments	(18,943)	(14,347)
Change in assets and liabilities:		
Grants receivable	(453,150)	(278,499)
Other receivables	202,137	(84,566)
Inventory	(7,296)	472
Prepaid expenses	1,448	(4,823)
Accounts payable	61,791	41,341
Accrued benefits and withheld taxes	(3,512)	(7,374)
Accrued salaries	3,535	7,733
Deferred revenues	9,488	(8,754)
Accrued Expenses	(687)	7,729
Total Adjustments	(179,388)	(312,966)
Net Cash Used In Operating Activities	(153,824)	(181,360)
Cash Flows from Financing Activities:		
Net purchases/disposals to fixed assets	(290)	(20,620)
Net Cash Used by Financing Activities	(290)	(20,620)
Decrease in Cash and Cash Equivalents	(154,114)	(201,980)
Cash and Cash Equivalents, Beginning of the Year	887,400	1,089,380
Cash and Cash Equivalents, End of the Year	\$ 733,286	\$ 887,400

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

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

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.

Crossroads: 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.

MATP: 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: 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, 2022 AND 2021

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. (See also Note 14).

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, 2022 and 2021, 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, 2022 and 2021.

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Allowance for Doubtful Accounts

No allowance for doubtful accounts was provided as of June 30, 2022 and 2021, 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, 2022 AND 2021

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Recent Accounting Pronouncements

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 standard is effective for fiscal years beginning after December 15, 2020 and should be applied on a retrospective basis in the year it is first applied. The Organization is evaluating the impact the adoption of this standard will have on the financial statements beginning in fiscal year 2022-2023.

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, 2022 and 2021, was \$504,348 and \$661,360, 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, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Crossroads - PCADV	\$ 137,987	\$ 112,084
CSBG Emergency	-	20,500
CSBG CARES	21,594	8,715
ERAP	507,548	181,410
ERAP County	16,231	-
CSBG	46,084	67,003
HFHADP - Disabled Housing	-	9,645
HSDF	-	682
Regional ESG Services	46	-
RSVP	-	12,441
Continuum of Care	-	7,410
Victims of Crime Act	21,345	55,935
Weatherization (DOE)	15,318	47,174
Weatherization (LIHEAP)	<u>303,998</u>	<u>94,002</u>
Total	<u>\$ 1,070,151</u>	<u>\$ 617,001</u>

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

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:

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

	2021	
	Cost	Fair Value
679 Shares Exxon Mobil Corporation	\$ 33,110	\$ 42,638

An unrealized gain of \$18,943 and \$14,347 was recognized for the years ended June 30, 2022 and 2021, respectively.

Components of net investment income include:

	2022	2021
Interest income on interest bearing cash	\$ 498	\$ 1,068
Unrealized holding gain	18,943	14,347
Total net investment income	\$ 19,441	\$ 15,415

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, 2022 and 2021:

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 6: FAIR VALUE MEASUREMENT (CONTINUED)

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

		Fair Value Measurements at			
		June 30, 2021	Level 1	Level 2	Level 3
Equity					
Securities	\$	42,638	\$ 42,638	\$ -	\$ -

NOTE 7: PROPERTY AND EQUIPMENT

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

	2022	2021
Land	\$ 54,565	\$ 54,565
Buildings and Improvements	791,810	791,810
Equipment	80,205	186,359
Property and Equipment before Depreciation	926,580	1,032,734
Less Accumulated Depreciation	(447,388)	(528,032)
Total Property and Equipment	\$ 479,192	\$ 504,702

Depreciation expense for the years ending June 30, 2022 and 2021, is \$25,801 and \$28,122, which includes \$11,918 and \$12,848 allocated to cost pools, respectively.

NOTE 8: NET ASSETS WITH DONOR RESTRICTIONS

	2022	2021
Contributions available for Crossroads program	\$ 11,342	\$ 13,901
Contributions available for Client Services	36,615	43,354
Contributions available for Friends for Food	19,091	18,310
Contributions available for Operation Safety	192	-
Contributions available for RSVP Support	7,595	-
Contributions available for Veterans donations	6,073	2,426
Contributions available for Contractor Startup Fund	8,547	10,012
Contributions available for Horatio Street	936	1,354
Contributions available for Adult Education	3,313	5,679
Total Restricted Net Assets	\$ 93,704	\$ 95,036

COMMUNITY ACTION, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2022 AND 2021

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, 2023. As of June 30, 2022 and 2021, 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, 2022 and 2021, these accrued compensated absences were \$50,524 and \$55,812, 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 in effect as of the year ended June 30, 2022, for the lease of office space and other facilities. 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 in effect as of the year ended June 30, 2022, for the lease of office equipment. 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>Equipment</u>
2023	\$ 5,474
2024	<u>2,576</u>
	<u>\$ 8,050</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, 2022 and 2021, lease expenses for Facilities and Equipment was \$49,887 and \$52,482, respectively.

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 12: DONATED SERVICES AND MATERIALS

Contributed services are recognized if the services received (a) create or enhance long-lived assets, or (b) require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair market value when received. In-kind contributions included in total contributed support for the years ended June 30, 2022 and 2021, consist of the following at fair market value at the date of donation:

	<u>2022</u>	<u>2021</u>
Adult Literacy classroom space	\$ 3,396	\$ 6,520
Donated Office Space	8,012	8,401
Food and program supplies	9,978	13,265
Donated services	3,745	2,659
Donated volunteer recognition	<u>4,962</u>	<u>-</u>
Total Donated Services and Materials Recognized as Revenue and Expense	<u>\$ 30,093</u>	<u>\$ 30,845</u>

Additionally, Community Action, Inc. receives a significant amount of contributed time that does not meet the two (2) recognition criteria above. Accordingly, the value of this contributed time has not been determined and is not reflected in the accompanying financial statements. Volunteers supporting the Retired and Senior Volunteer Program provided approximately 21,727 and 17,286 hours of time as of June 30, 2022 and 2021.

NOTE 13: CONCENTRATIONS

Community Action, Inc. received approximately sixty percent (60%) of its total revenue from three (3) grant programs and twenty-six percent (26%) of its total revenue from three (3) grant programs for the years ended June 30, 2022 and 2021, 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: INCOME TAXES

Community Action, Inc. is required to pay federal income taxes on profits earned by its information technology activities, an unrelated business. Community Action, Inc. ceased its information technology activities as of June 30, 2021. These activities had a profit of \$70,914 for the year ended June 30, 2021, thus the organization incurred \$14,682 in federal unrelated business income tax.

NOTE 15: 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.

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 16: 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 \$19,500 for 2021 and 20,500 for 2022. For employees age fifty (50) or older, the limit is \$26,000 for 2021 and 27,000 for 2022. For the years ending June 30, 2022 and 2021, employer contributions were \$29,580 and \$30,363, respectively.

NOTE 17: 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, 2022.

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, 2022, 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, 2022, total domestic violence expenditures by Community Action, Inc. for domestic violence was \$603,603.

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, 2022.

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 18: 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, 2022 and 2021.

COMMUNITY ACTION, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 18: COMMITMENTS AND CONTINGENCIES (CONTINUED)

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 19: 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, 2022, the following financial assets could readily be made available within one year of the statement of financial position date to meet general expenditures:

	<u>2022</u>	<u>2021</u>
Cash and Cash Equivalents	\$ 733,286	\$ 887,400
Less: Restricted Cash	(93,704)	(93,066)
Grants Receivable	1,070,151	617,001
Other Receivable	<u>249,272</u>	<u>452,479</u>
Financial Assets Available	1,959,005	1,863,814
Available Line of Credit	<u>500,000</u>	<u>500,000</u>
Total Sources of Liquidity Available of June 30, 2022	<u>\$ 2,459,005</u>	<u>\$2,363,814</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 \$475,704.

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 20: SUBSEQUENT EVENTS

Subsequent events were evaluated through November 8, 2022, which is the date the financial statements were available to be issued. Based upon this evaluation, no additional events subsequent to June 30, 2022 were required to be recorded or disclosed in the financial statements.

NOTE 21: 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 Axlerod 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, 2022. 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, 2022, 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>
Block Grant #C000066937	24	Budget Comparison Statement
Block Grant #C000066937	25	Budget Comparison Statement
Block Grant #C000066937 (CARES)	26	Budget Comparison Statement
Low Income Home Energy Assistance Program (LIHEAP) – Grant #C000073843	27	Budget Comparison Statement
Low Income Home Energy Assistance Program (LIHEAP) – Grant #C000073843	28	Budget Comparison Statement
Low Income Home Energy Assistance Program (LIHEAP Clean & Tune) – Grant #C000073843	29	Budget Comparison Statement
Low Income Home Energy Assistance Program (LIHEAP ARPA) – Grant #C000073843	30	Budget Comparison Statement
Low Income Home Energy Assistance Program (LIHEAP Cooling) – Grant #C000073843	31	Budget Comparison Statement
DOE – Grant #C000066423	32	Budget Comparison Statement

830 Sir Thomas Court, Suite 100, Harrisburg, PA 17109
 3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237
 34745 Burbage Road, Frankford, DE 19945

2370 York Road, Suite A-5, Jamison, PA 18929
 420 Chinquapin Round Road, Suite 2-i, Annapolis, MD 21401
 210 Tollgate Hill Road, Greensburg, PA 15601



Zelenkofske Axlerod LLC
CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Board of Directors
Community Action, Inc.
Page 22

<u>Program Name</u>	<u>Page Number</u>	<u>Referenced Schedule/Exhibit</u>
DOE – Grant #C000066423	33	Budget Comparison Statement
DOE – Grant #C000066423	34	Budget Comparison Statement
Emergency Rental Assistance Program II	35	Revenue and Expenses
Emergency Rental Assistance Program	36	Revenue and Expenses
Adult Education Program – Act 143 and Section 231	37	Revenue and Expenses
Retired and Senior Volunteer Program – Contract #19SRAPA005	38	Revenue and Expenses
Medical Assistance Transportation Program #SAP 159000	39	Revenue and Expenses
Homeless Assistance Program Contract # SAP 159000	40	Revenue and Expenses
Supportive Housing Program for Homeless and Disabled Persons – Contract #PA0310L3E011912	41	Revenue and Expenses
Supportive Housing Program Transitional Living – Contract #PA0320L3E011912	42	Revenue and Expenses
Crime Victim Assistance – Subgrant #32962	43	Schedule of Budgeted, Reported, and Allowable Costs
Crime Victim Assistance – Subgrant #32962	44	Schedule of Budgeted, Reported, and Allowable Costs
Crime Victim Assistance – Subgrant #29021	45	Schedule of Budgeted, Reported, and Allowable Costs
Crime Victim Assistance – Subgrant #29020	46	Schedule of Budgeted, Reported, and Allowable Costs



Zelenkofske Axelrod LLC
CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Board of Directors
Community Action, Inc.
Page 23

- (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.

The agreed-upon procedures engagement was conducted 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records. 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.

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.

Pittsburgh, Pennsylvania
November 8, 2022

Zelenkofske Axelrod LLC
Zelenkofske Axelrod LLC

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
COMMUNITY SERVICES BLOCK GRANT #C000066937
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	Approved Budget	Contract Period Expenditures	Questioned Costs
OPERATING COSTS			
Salaries and Fringes	\$ 206,631	\$ 109,827	\$ -
Consumable Supplies	1,495	1,219	-
Travel	154	132	-
Advertising	-	-	-
Office Equipment	-	-	-
Space Costs	12,730	6,009	-
Audit	1,900	1,848	-
Total Operating Costs	<u>222,910</u>	<u>119,035</u>	<u>-</u>
RELATED COSTS			
Professional Services	9,000	7,500	-
Insurance	880	383	-
Legal	100	-	-
Total Related Costs	<u>9,980</u>	<u>7,883</u>	<u>-</u>
OTHER COSTS			
Other	<u>17,110</u>	<u>8,764</u>	<u>-</u>
Total Other Costs	<u>17,110</u>	<u>8,764</u>	<u>-</u>
Total	<u>\$ 250,000</u>	<u>\$ 135,682</u>	<u>\$ -</u>

NOTE: The Community Services Block Grant Program contract period is from January 1, 2022 through December 31, 2022. The expenditures above are for the period January 1, 2022 through June 30, 2022.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
COMMUNITY SERVICES BLOCK GRANT #C000066937
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	Approved Budget	Contract Period Expenditures	Questioned Costs
OPERATING COSTS			
Salaries and Fringes	\$ 215,816	\$ 104,590	\$ -
Consumable Supplies	2,097	1,653	-
Travel	277	236	-
Advertising	-	-	-
Space Costs	12,350	5,141	-
Audit	1,826	-	-
Total Operating Costs	<u>232,366</u>	<u>111,620</u>	<u>-</u>
RELATED COSTS			
Professional Services	1,500	1,500	-
Licenses/Fees	288	288	-
Insurance	1,025	326	-
Total Related Costs	<u>2,813</u>	<u>2,114</u>	<u>-</u>
OTHER COSTS			
Other	14,821	6,877	-
Total Other Costs	<u>14,821</u>	<u>6,877</u>	<u>-</u>
Total	<u>\$ 250,000</u>	<u>\$ 120,611</u>	<u>\$ -</u>

NOTE: The Community Services Block Grant Program contract period is from January 1, 2021 through December 31, 2021. The expenditures above are for the period July 1, 2021 through December 31, 2021.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
COMMUNITY SERVICES GRANT #C000066937 (CARES)
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	Approved Budget	Contract Period Expenditures	Questioned Costs
OPERATING COSTS			
Salaries and Fringes	\$ 109,457	\$ 50,023	\$ -
Training & Technial Assistance	4,090	6,579	-
Supplies	15,692	1,997	-
Travel	5,000	1,118	-
Space Costs	9,700	5,729	-
Audit	2,000	1,469	-
Total Operating Costs	<u>145,939</u>	<u>66,915</u>	<u>-</u>
RELATED COSTS			
Insurance	<u>750</u>	<u>263</u>	<u>-</u>
Total Related Costs	<u>750</u>	<u>263</u>	<u>-</u>
OTHER COSTS			
Other	<u>138,439</u>	<u>30,155</u>	<u>-</u>
Total Other Costs	<u>138,439</u>	<u>30,155</u>	<u>-</u>
Total	<u>\$ 285,128</u>	<u>\$ 97,333</u>	<u>\$ -</u>

NOTE: The Community Services Carees Grant Program contract period is from January 1, 2020 through September 30, 2022. The expenditures above are for the period July 1, 2021 through June 30, 2022.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000073843 (LIHEAP)
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Costs
ADMINISTRATION			
Personnel	\$ 246	\$ 614	\$ -
Operating/supplies	<u>3,687</u>	<u>5,447</u>	<u>-</u>
Total Administration	<u>3,933</u>	<u>6,061</u>	<u>-</u>
FINANCIAL AUDIT			
	<u>-</u>	<u>-</u>	<u>-</u>
DIRECT SERVICES			
Program support	48,700	28,687	-
Program operations	<u>569,100</u>	<u>495,014</u>	<u>-</u>
Total Direct Services	<u>617,800</u>	<u>523,701</u>	<u>-</u>
HEALTH AND SAFETY			
	<u>1,005</u>	<u>1,005</u>	<u>-</u>
LIABILITY INSURANCE			
	<u>523</u>	<u>635</u>	<u>-</u>
Total	<u>\$ 623,261</u>	<u>\$ 531,402</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, 2021 through June 30, 2022.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000073843 (LIHEAP)
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Costs
ADMINISTRATION			
Personnel	\$ 797	\$ 136	\$ -
Operating/supplies	10,027	788	-
Total Administration	10,824	924	-
FINANCIAL AUDIT	1,998	-	-
DIRECT SERVICES			
Program support	80,861	9,845	-
Program operations	347,893	11,275	-
Total Direct Services	428,754	21,120	-
HEALTH AND SAFETY	6,389	378	-
LIABILITY INSURANCE	1,930	120	-
Total	<u>\$ 449,895</u>	<u>\$ 22,542</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 July 1, 2021 through September 30, 2021.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000073843 (Clean & Tune LIHEAP)
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Costs
ADMINISTRATION			
Personnel	\$ 3,879	\$ 2,857	\$ -
Operating/supplies	13,602	16,177	-
Total Administration	17,481	19,034	-
FINANCIAL AUDIT	1,089	1,089	-
DIRECT SERVICES			
Program support	107,770	115,252	-
Program operations	226,623	143,478	-
Total Direct Services	334,393	258,730	-
HEALTH AND SAFETY	-	-	-
LIABILITY INSURANCE	2,000	2,616	-
Total	\$ 354,963	\$ 281,469	\$ -

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, 2021 through June 30, 2022.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000073843 (ARPA LIHEAP)
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Costs
ADMINISTRATION			
Personnel	\$ 2,297	\$ 235	\$ -
Operating/supplies	14,507	8,939	-
Total Administration	16,804	9,174	-
FINANCIAL AUDIT	1,896	1,672	-
DIRECT SERVICES			
Program support	177,102	29,797	-
Program operations	204,823	268,395	-
Total Direct Services	381,925	298,192	-
HEALTH AND SAFETY	12,979	957	-
LIABILITY INSURANCE	937	570	-
Total	<u>\$ 414,541</u>	<u>\$ 310,565</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 October 1, 2021 through June 30, 2022.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000073843 (Cooling LIHEAP)
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Costs
ADMINISTRATION			
Personnel	\$ 1,249	\$ -	\$ -
Operating/supplies	17,498	47	-
Total Administration	18,747	47	-
DIRECT SERVICES			
Program support	64,900	2,648	-
Program operations	166,000	250	-
Total Direct Services	230,900	2,898	-
LIABILITY INSURANCE	700	4	-
Total	\$ 250,347	\$ 2,949	\$ -

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 June 1, 2022 through June 30, 2022.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000066423 (DOE)
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Costs
ADMINISTRATION			
Personnel	\$ 1,410	\$ 615	\$ -
Operating/supplies	10,106	1,115	-
Total Administration	<u>11,516</u>	<u>1,730</u>	<u>-</u>
FINANCIAL AUDIT	<u>2,125</u>	<u>-</u>	<u>-</u>
DIRECT SERVICES			
Program support	77,425	16,888	-
Program operations	89,398	28,621	-
Total Direct Services	<u>166,823</u>	<u>45,509</u>	<u>-</u>
HEALTH AND SAFETY	<u>20,000</u>	<u>8,068</u>	<u>-</u>
LIABILITY INSURANCE	<u>3,000</u>	<u>531</u>	<u>-</u>
Total	<u>\$ 203,464</u>	<u>\$ 55,838</u>	<u>\$ -</u>

NOTE: The contract period for the Weatherization (DOE) Program is July 1, 2017 through June 30, 2022. The expenditures and budget above are for the period July 1, 2021 through June 30, 2022.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000066423 (DOE)
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Costs
ADMINISTRATION			
Personnel	\$ 1,975	\$ -	\$ -
Operating/supplies	10,605	-	-
Total Administration	12,580	-	-
FINANCIAL AUDIT	1,424	-	-
DIRECT SERVICES			
Program support	107,467	-	-
Program operations	121,252	-	-
Total Direct Services	228,719	-	-
HEALTH AND SAFETY	26,754	-	-
LIABILITY INSURANCE	2,115	-	-
TRAINING & TECHNICAL	17,675	2,725	-
Total	\$ 289,267	\$ 2,725	\$ -

NOTE: The contract period for the Weatherization (DOE) Program is July 1, 2017 through June 30, 2022. The expenditures and budget above are for the period July 1, 2021 through June 30, 2022.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000066423 (DOE)
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Costs
ADMINISTRATION			
Personnel	\$ 6,000	\$ 1,070	\$ -
Operating/supplies	36,123	4,404	-
Total Administration	42,123	5,474	-
FINANCIAL AUDIT	1,750	1,627	-
DIRECT SERVICES			
Program support	115,175	29,912	-
Program operations	226,737	7,612	-
Total Direct Services	341,912	37,524	-
HEALTH AND SAFETY	37,500	1,529	-
LIABILITY INSURANCE	2,200	1,036	-
TRAINING & TECHNICAL	-	-	-
Total	\$ 425,485	\$ 47,190	\$ -

NOTE: The contract period for the Weatherization (DOE) Program is July 1, 2017 through June 30, 2022. The expenditures and budget above are for the period July 1, 2021 through June 30, 2022.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
EMERGENCY RENTAL ASSISTANCE PROGRAM II
YEAR ENDED JUNE 30, 2022

	Budget	Current Period Expenditures
REVENUE		
Grant income	<u>\$ 2,328,085</u>	<u>\$ 234,727</u>
ADMINISTRATION	302,625	15,870
HOUSING ASSISTANCE	<u>2,025,460</u>	<u>218,857</u>
Total	<u>2,328,085</u>	<u>234,727</u>
Due to Funding Source	<u>\$ -</u>	<u>\$ -</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 August 27, 2021 through June 30, 2022.

**COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
EMERGENCY RENTAL ASSISTANCE PROGRAM
YEAR ENDED JUNE 30, 2022**

	Budget	Current Period Expenditures
REVENUE		
Grant income	<u>\$ 2,320,390</u>	<u>\$ 1,846,785</u>
ADMINISTRATION	221,292	130,474
HOUSING ASSISTANCE	<u>2,099,098</u>	<u>1,716,311</u>
Total	<u>2,320,390</u>	<u>1,846,785</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 August 1, 2021 through June 30, 2022.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
DEPARTMENT OF EDUCATION - ADULT EDUCATION PROGRAMS
YEAR ENDED JUNE 30, 2022

	Adult Education Programs	
	Adult Literacy Programs	
	Act 143	Section 231
REVENUE		
Grant income	\$ 29,948	\$ 42,201
EXPENSES		
Salaries	18,657	27,088
Benefits	4,893	7,858
Professional and technical fees	525	-
Purchased property services	2,496	2,973
Other purchased services	1,529	2,343
Supplies	1,848	1,939
	<u>29,948</u>	<u>42,201</u>
Due to Funding Source	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION, INC.
 SCHEDULE OF REVENUE AND EXPENSES
 RETIRED AND SENIOR VOLUNTEER PROGRAM
 CONTRACT #19SRAPA005
 YEAR ENDED JUNE 30, 2022**

REVENUE

Grant income		68,347
--------------	--	--------

VOLUNTEER SUPPORT EXPENSES

Salaries and wages	41,192	
Fringe benefits	12,592	
Travel	1,535	
Other volunteer support costs	9,410	
Contractual & Consultant Services	413	

Total Volunteer Support Expenses		<u>65,142</u>
----------------------------------	--	---------------

VOLUNTEER COSTS

Volunteer recognition	3,117	
Insurance	88	

Total Volunteer Costs		<u>3,205</u>
-----------------------	--	--------------

Total Program		<u>68,347</u>
---------------	--	---------------

Due to (from) Funding Source		<u>\$ -</u>
-------------------------------------	--	-------------

NOTE: The program contract period is from July 1, 2021 through June 30, 2022. 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, 2022

County: Jefferson	Year Ended	June 30, 2022
	<u>Reported</u>	<u>Actual</u>
SERVICE DATA		
Expenditures:		
Group I Clients	\$ 881	\$ 881
Total Expenditures	<u>881</u>	<u>881</u>
Omit Summary of Trips		
ALLOCATION DATA		
Revenues:		
Department of Human Services		
Jefferson County Commissioners	<u>1,087,054</u>	<u>1,087,054</u>
Total Revenues	<u>1,087,054</u>	<u>1,087,054</u>
Funds Expended:		
Operating Costs	788,635	788,635
Administrative Costs	<u>298,419</u>	<u>298,419</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, 2022

SOURCES OF FUNDING

HHS allocation	\$ 29,664
Interest earned	<u>10</u>
Total HAP Funding	<u>29,674</u>

EXPENSES	<u>Administration</u>	<u>Case Management</u>	<u>Rental Assistance</u>	<u>Total</u>
Personnel		\$ 8,651		\$ 8,651
Operating	<u>2,966</u>	<u>1,373</u>	<u>906</u>	<u>5,245</u>
Subtotal	<u>\$ 2,966</u>	<u>\$ 10,024</u>	<u>\$ 906</u>	<u>13,896</u>
Total HAP Expenses				<u>13,896</u>
Total Unexpended Funds				<u>\$ 15,778</u>

**COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
SUPPORTIVE HOUSING PROGRAM -
HOUSING FOR HOMELESS AND DISABLED PERSONS
CONTRACT #PA0310L3E011912
YEAR ENDED JUNE 30, 2022**

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Grant income	\$ 94,276	\$ 35,111
EXPENSES		
Administrative	5,633	881
Leasing	68,311	28,094
Supportive services	<u>20,332</u>	<u>6,136</u>
	<u>94,276</u>	<u>35,111</u>
Due to Funding Source	<u>\$ -</u>	<u>\$ -</u>

NOTE: The Supportive Housing Program #PA0310L3E011912 contract period is December 1, 2020 through November 30, 2021. The expenditures above are for the period July 1, 2021 through November 30, 2021. The budget is for the entire contract period.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
SUPPORTIVE HOUSING PROGRAM -
TRANSITIONAL HOUSING
CONTRACT #PA0320L3E011912
YEAR ENDED JUNE 30, 2022

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Grant income	<u>\$ 66,101</u>	<u>\$ 13,381</u>
EXPENSES		
Administrative	5,807	1,483
Leasing	7,548	1,258
Direct operating	16,823	4,109
Supportive services	<u>35,923</u>	<u>6,531</u>
Total Expenses	<u>66,101</u>	<u>13,381</u>
Due to Funding Source	<u>\$ -</u>	<u>\$ -</u>

NOTE: The Supportive Housing Program #PA0320L3E011912 contract period is September 1, 2020, through August 31, 2021. The expenditures above are for the period July 1, 2021 through August 31, 2021. The budget is for the entire contract period.

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
FUNDING RECONCILIATION FOR CRIME VICTIM ASSISTANCE
SUBGRANT #32962
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Questioned Costs</u>
Personnel	\$ 98,525	\$ 81,794	\$ -
Employee benefits	39,067	23,189	-
Travel	230	1,709	-
Supplies / operating	<u>19,560</u>	<u>17,029</u>	<u>-</u>
	<u>\$ 157,382</u>	<u>\$ 123,721</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 October 1, 2021 through June 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, 2022

BUDGET CATEGORY	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Questioned Costs</u>
Personnel	\$ 97,879	\$ 28,624	\$ -
Employee benefits	36,330	9,418	-
Travel	230	204	-
Supplies / operating	19,499	8,109	-
	<u>\$ 153,938</u>	<u>\$ 46,355</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 July 1, 2021 through September 30, 2021.

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
FUNDING RECONCILIATION FOR CRIME VICTIM ASSISTANCE
SUBGRANT #29021
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Questioned Costs</u>
Personnel	\$ 41,603	\$ 223	\$ -
Employee benefits	17,125	35	-
Travel	872	1	-
Supplies / operating	<u>5,907</u>	<u>137</u>	<u>-</u>
	<u>\$ 65,507</u>	<u>\$ 396</u>	<u>\$ -</u>

NOTE: The Crime Victim Assistance Subgrant - contract period is from April 1, 2019 through September 30, 2021. The expenditures above are for the period July 1, 2021 through September 30, 2021.

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
FUNDING RECONCILIATION FOR CRIME VICTIM ASSISTANCE
SUBGRANT #29020
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Questioned Costs</u>
Personnel	\$ 86,744	\$ 2,763	\$ -
Employee benefits	30,681	767	-
Travel	1,417	515	-
Supplies / operating	14,962	299	-
	<u>\$ 133,804</u>	<u>\$ 4,344</u>	<u>\$ -</u>

NOTE: The Crime Victim Assistance Subgrant - contract period is from April 1, 2019 through September 30, 2021. The expenditures above are for the period July 1, 2021 through September 30, 2021.

SINGLE AUDIT REPORTS

COMMUNITY ACTION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Grantee Program Title	Source Code	Federal CFDA Number	Pass Through Grants/ Number	Grant Period Beginning/ Ending Dates	Program or Award Amount	Total Received For the Year	Accrued or (Deferred) Revenue at 7/1/2021	Revenue Recognized	Federal Expenditures	Accrued or (Deferred) Revenue at 6/30/2022
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT										
Transitional Housing Housing for Homeless and Disabled Persons	D	14 267	PA0320L3E011912	09/01/20-08/31/21	\$ 66,101	\$ 20,791	\$ 7,410	\$ 13,381	\$ 13,381	\$ -
	D	14 267	PA0310L3E011912	12/01/20-11/30/21	\$ 94,276	\$ 44,756	\$ 9,645	\$ 35,111	\$ 35,111	\$ -
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					\$ 160,377	\$ 65,547	\$ 17,055	\$ 48,492	\$ 48,492	\$ -
U.S. DEPARTMENT OF JUSTICE										
Passed Through the 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	\$ 100,218	\$ 53,863	\$ 46,355	\$ 46,355	\$ -
Crime Victim Assistance - Clearfield County	I	16 575	2017/2018-VF-05-29020	04/01/19-09/30/21	\$ 133,804	\$ 6,200	\$ 1,856	\$ 4,344	\$ 4,344	\$ -
Crime Victim Assistance - Jefferson County	I	16 575	2016/2017/2018-VF-05-28021	04/01/19-09/30/21	\$ 63,507	\$ 611	\$ 215	\$ 396	\$ 396	\$ -
Crime Victim Assistance	I	16 575	2019/2020-VF-05-32902	10/01/20-09/30/23	\$ 496,980	\$ 102,378	\$ -	\$ 123,721	\$ 123,721	\$ 21,345
TOTAL U.S. DEPARTMENT OF JUSTICE					\$ 1,161,271	\$ 209,405	\$ 55,934	\$ 174,816	\$ 174,816	\$ 21,345
U.S. DEPARTMENT OF EDUCATION										
Passed Through the Pennsylvania Department of Education:										
Adult Education Section 231	I	84 002	N/A	07/01/21 - 06/30/22	\$ 52,500	\$ 35,983	\$ 4,328	\$ 42,201	\$ 42,201	\$ 10,546
TOTAL U.S. DEPARTMENT OF EDUCATION					\$ 52,500	\$ 35,983	\$ 4,328	\$ 42,201	\$ 42,201	\$ 10,546
U.S. DEPARTMENT OF ENERGY										
Passed Through the Pennsylvania Department of Community and Economic Development:										
Weatherization Assistance for Low-Income Persons:	I	81 042	C000066423	07/01/17-06/30/22	\$ 203,464	\$ 31,892	\$ -	\$ 47,190	\$ 47,190	\$ 15,299
WX-DOE 21/22	I	81 042	C000066423	07/01/17-06/30/22	\$ 203,464	\$ 94,060	\$ 38,262	\$ 55,838	\$ 55,838	\$ 20
WX-DOE 19/20	I	81 042	C000066423	07/01/19-06/30/22	\$ 289,267	\$ 11,637	\$ 8,912	\$ 2,725	\$ 2,725	\$ -
TOTAL U.S. DEPARTMENT OF ENERGY					\$ 496,195	\$ 137,609	\$ 47,174	\$ 105,753	\$ 105,753	\$ 15,319
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	\$ 125,000	\$ 89,588	\$ -	\$ 135,682	\$ 135,682	\$ 46,084
Community Services Block Discretionary Grant 2020	I	93 569	C000066937	05/01/20-09/30/21	\$ 40,000	\$ 20,500	\$ 20,500	\$ -	\$ -	\$ -
Community Services Block Grant 2021	I	93 569	C000066937	01/01/21 - 12/31/21	\$ 250,000	\$ 187,614	\$ 67,003	\$ 120,611	\$ 120,611	\$ -
Community Services Block CARES Grant 2020 - COVID	I	93 569	C000066937	04/01/20 - 09/30/22	\$ 285,128	\$ 84,454	\$ 8,715	\$ 97,353	\$ 97,353	\$ 21,594
Low-Income Home Energy Assistance Program 21/22	I	93 568	C000073843	10/01/20 - 09/30/25	\$ 623,261	\$ 315,204	\$ -	\$ 531,402	\$ 531,402	\$ 216,198
Low-Income Home Energy Assistance Air Conditioning Program 21/22 - COVID	I	93 568	C000073843	10/01/20 - 09/30/25	\$ 250,347	\$ -	\$ 2,849	\$ -	\$ 2,849	\$ 2,949
Low-Income Home Energy Assistance ARPA Program 21/22 - COVID	I	93 568	C000073843	10/01/20 - 09/30/25	\$ 414,541	\$ 307,912	\$ -	\$ 310,565	\$ 310,565	\$ 2,653
Low-Income Home Energy Assistance Clean & Tune Program 21/22 - COVID	I	93 568	C000073843	10/01/20 - 09/30/25	\$ 354,963	\$ 199,271	\$ -	\$ 281,469	\$ 281,469	\$ 82,198
Low-Income Home Energy Assistance Program 20/21	I	93 568	C000073843	10/01/15-09/30/22	\$ 449,835	\$ 116,544	\$ 94,002	\$ 22,542	\$ 22,542	\$ -
Passed Through the Pennsylvania Coalition Against Domestic Violence (PCADV):					\$ 938,931	\$ 938,931	\$ 94,002	\$ 1,148,927	\$ 1,148,927	\$ 303,988
Social Services Block Grant 21/22 /Title XX	I	93 667	6011-2022	07/01/21 - 06/30/22	\$ 16,279	\$ 13,229	\$ -	\$ 15,568	\$ 15,568	\$ 2,359
Social Services Block Grant 20/21	I	93 667	6011-2021	07/01/20 - 06/30/21	\$ 16,279	\$ 2,866	\$ 2,866	\$ -	\$ -	\$ -
Family Violence Prevention Services 21/22 - COVID	I	93 671	6011-2022	07/01/21 - 06/30/22	\$ 106,727	\$ 62,055	\$ -	\$ 104,779	\$ 104,779	\$ 42,724
Family Violence Prevention Services 20/21	I	93 671	6011-2021	07/01/20 - 06/30/21	\$ 106,365	\$ 31,168	\$ 31,168	\$ -	\$ -	\$ -
CARES - COVID	I	93 671	6011-21-23	03/15/21 - 06/30/23	\$ 51,101	\$ 1,831	\$ -	\$ 15,237	\$ 15,237	\$ 13,406
CARES - COVID	I	93 671	6011-20-21	03/27/20 - 09/30/21	\$ 16,248	\$ 12,506	\$ 6,334	\$ 6,172	\$ 6,172	\$ -
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					\$ 3,144,772	\$ 1,444,772	\$ 230,608	\$ 1,644,329	\$ 1,644,329	\$ 430,165

*Denoties listed as a major program

COMMUNITY ACTION, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2022
 (CONTINUED)

Grantor Program Title	Source Code	Federal CFDA 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 7/1/2021	Revenue Recognized	Federal Expenditures	Accrued or (Deferred) Revenue at 6/30/2022
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:										
Retired Senior and Volunteer Program - RSVP	D	94.002	19SRVPA005	07/01/21 - 06/30/22	\$ 68,347	\$ 60,788	\$ 12,441	\$ 68,347	\$ 68,347	\$ -
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE										
Jefferson County Commissioners										
Medical Assistance Transportation Program	I	93.778	N/A	07/01/21 - 06/30/22	\$ 811,040	\$ 624,832	\$ 175,935	\$ 543,527	\$ 543,527	\$ 94,630
Emergency Rental Assistance Program II - COVID	I	21.023	N/A	06/27/21 - 09/30/25	2,416,871	138,678	-	234,727	234,727	96,049
Emergency Rental Assistance Program - COVID	I	21.023	N/A	03/05/21 - 09/30/22	2,320,389	1,616,696	181,410	1,846,785	1,846,785	411,439
TOTAL JEFFERSON COUNTY COMMISSIONERS										
					\$ 10,765,144	\$ 4,354,310	\$ 724,885	\$ 4,708,977	\$ 4,708,977	\$ 1,079,552
TOTAL FEDERAL ASSISTANCE										

Source Code: I - Indirect D - Direct

NOTE: Community Action, Inc. did not provide federal funds to subrecipients during the year ended June 30, 2022.

*Denotes tested as a major program

COMMUNITY ACTION, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

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, 2022, 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, 2022.

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.

NOTE 5: MAJOR PROGRAM DETERMINATION

The major federal award programs selected for testing as determined by the auditor on a risk-based approach are as follows:

Programs	CFDA #	Expenditures
Low-Income Home Energy Assistance Program	93.569	\$ 1,148,927
Emergency Rental Assistance Program	21.023	<u>2,081,512</u>
Total federal awards selected for testing		<u>3,230,439</u>
Total federal program awards		<u>\$ 4,708,977</u>
Percentage of total federal expenditures		69%



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, 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

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, 2022. 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.

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 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.

830 Sir Thomas Court, Suite 100, Harrisburg, PA 17109
3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237
34745 Burbage Road, Frankford, DE 19945

2370 York Road, Suite A-5, Jamison, PA 18929
420 Chinquapin Round Road, Suite 2-1, Annapolis, MD 21401
210 Tollgate Hill Road, Greensburg, PA 15601



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Board of Directors
Community Action, Inc.
Page 52

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.

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, 2022



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

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, 2022, 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, 2022.

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.

830 Sir Thomas Court, Suite 100, Harrisburg, PA 17109
3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237
34745 Burbage Road, Frankford, DE 19945

2370 York Road, Suite A-5, Jamison, PA 18929
420 Chinquapin Round Road, Suite 2-i, Annapolis, MD 21401
210 Tollgate Hill Road, Greensburg, PA 15601

www.zallc.org



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Board of Directors
Community Action, Inc.
Page 54

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, 2022

COMMUNITY ACTION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

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:

CFDA Number(s)	Name of Program or Cluster
93.569	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, 2022

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, 2022

Status of Prior Audit Findings

None

OTHER SUPPLEMENTARY INFORMATION

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
TITLE XX PCADV CONTRACT #6011-2022
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	Allowable Costs Per Audit				
	Approved Budget	Reported Costs	Total	(Over) Under Budget	Questioned Costs
TITLE XX					
Personnel					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Total Personnel	-	-	-	-	-
Operations:					
Audit	1,550.00	1,550.00	1,550.00	-	-
Communications	50.00	50.00	50.00	-	-
Food	-	-	-	-	-
Insurance	2,707.00	2,977.70	2,977.70	(270.70)	-
Maintenance	3,000.00	1,794.65	1,794.65	1,205.35	-
Postage	612.00	383.47	383.47	228.53	-
Printing	1,300.00	1,300.00	1,300.00	-	-
Professional Fees	2,720.00	2,992.00	2,992.00	(272.00)	-
Rent	50.00	50.00	50.00	-	-
Staff Development	100.00	110.00	110.00	(10.00)	-
Supplies	4,090.00	4,280.09	4,280.09	(190.09)	-
Travel	50.00	50.00	50.00	-	-
Utilities	50.00	50.00	50.00	-	-
Total Operations	16,279.00	15,587.91	15,587.91	691.09	-
Total	\$ 16,279.00	\$ 15,587.91	\$ 15,587.91	\$ 691.09	\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
ACT 44 PCADV CONTRACT #6011-2022
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	Allowable Costs Per Audit				
	Approved Budget	Reported Costs	Total	(Over) Under Budget	Questioned Costs
ACT 44					
Personnel					
Salaries	\$ 118,152.00	\$ 118,152.00	\$ 118,152.00	\$ -	\$ -
Benefits	34,149.00	32,692.67	32,692.67	1,456.33	-
Total Personnel	152,301.00	150,844.67	150,844.67	1,456.33	-
Operations:					
Audit	94.00	93.39	93.39	0.61	-
Communications	15,750.00	15,462.59	15,462.59	287.41	-
Food	5,550.00	5,513.65	5,513.65	36.35	-
Insurance	1,181.00	1,299.10	1,299.10	(118.10)	-
Printing	1,500.00	1,553.00	1,553.00	(53.00)	-
Professional Fees	24,796.00	27,275.60	27,275.60	(2,479.60)	-
Rent	16,727.00	15,822.77	15,822.77	904.23	-
Staff Development	2,646.00	2,910.60	2,910.60	(264.60)	-
Supplies	3,450.00	3,450.00	3,450.00	-	-
Travel	15,570.00	9,659.73	9,659.73	5,910.27	-
Utilities	10,259.00	11,202.93	11,202.93	(943.93)	-
Total Operations	97,523.00	94,243.36	94,243.36	3,279.64	-
Total	\$ 249,824.00	\$ 245,088.03	\$ 245,088.03	\$ 4,735.97	\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
FVPS PCADV CONTRACT #6011-2022
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
FVPS					
Personnel					
Salaries	\$ 80,551.00	\$ 80,551.00	\$ 80,551.00	\$ -	\$ -
Benefits	<u>22,041.00</u>	<u>20,092.83</u>	<u>20,092.83</u>	<u>1,948.17</u>	<u>-</u>
Total Personnel	<u>102,592.00</u>	<u>100,643.83</u>	<u>100,643.83</u>	<u>1,948.17</u>	<u>-</u>
Operations:					
Audit	50.00	50.00	50.00	-	-
Communications	50.00	50.00	50.00	-	-
Professional Fees	3,835.00	3,835.00	3,835.00	-	-
Rent	50.00	50.00	50.00	-	-
Supplies	50.00	50.00	50.00	-	-
Travel	50.00	50.00	50.00	-	-
Utilities	<u>50.00</u>	<u>50.00</u>	<u>50.00</u>	<u>-</u>	<u>-</u>
Total Operations	<u>4,135.00</u>	<u>4,135.00</u>	<u>4,135.00</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 106,727.00</u>	<u>\$ 104,778.83</u>	<u>\$104,778.83</u>	<u>\$ 1,948.17</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
FVPS CARES ACT PCADV CONTRACT #6011-20-21
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	Allowable Costs Per Audit				
	Approved Budget	Reported Costs	Total	(Over) Under Budget	Questioned Costs
FVPS					
Personnel					
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operations:					
Food	-	56.28	56.28	-	-
Supplies	-	3,770.19	3,770.19	-	-
Professional Fees	-	2,346.00	2,346.00	-	-
Relocation	-	-	-	-	-
Total Operations	<u>16,248.00</u>	<u>6,172.47</u>	<u>6,172.47</u>	<u>10,075.53</u>	<u>-</u>
Total	<u>\$ 16,248.00</u>	<u>\$ 6,172.47</u>	<u>\$ 6,172.47</u>	<u>\$ 10,075.53</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
FVPS/ARP CARES ACT PCADV CONTRACT #6011-21-23
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	Allowable Costs Per Audit				
	Approved Budget	Reported Costs	Total	(Over) Under Budget	Questioned Costs
FVPS					
Personnel					
Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operations:					
Supplies	-	11,755.46	11,755.46	-	-
Professional Fees	-	800.00	800.00	-	-
Relocation	-	2,681.87	2,681.87	-	-
Total Operations	51,101.00	15,237.33	15,237.33	35,863.67	-
Total	\$ 51,101.00	\$ 15,237.33	\$ 15,237.33	\$ 35,863.67	\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
SSBG RELOCATION PCADV CONTRACT #6011-2022
YEAR ENDED JUNE 30, 2022

BUDGET CATEGORY	Allowable Costs Per Audit				
	Approved Budget	Reported Costs	Total	(Over) Under Budget	Questioned Costs
SSBG RELOCATION					
Operational relocation expense	\$ 10,492	\$ 10,492	\$10,492	\$ -	\$ -
Program totals	\$ 10,492	\$ 10,492	\$10,492	\$ -	\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH
ACT 222 PCADV CONTRACT #6011-2022
YEAR ENDED JUNE 30, 2022

	<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>
BUDGET CATEGORY					
ACT 222					
OPERATIONS					
Audit	\$ 50	\$ 50	\$ 50	\$ -	\$ -
Communications	50	50	50	-	-
Professional Fees	789	789	789	-	-
Rent	50	50	50	-	-
Supplies	50	50	50	-	-
Travel	50	50	50	-	-
Utilities	50	50	50	-	-
Program totals	<u>\$ 1,089</u>	<u>\$ 1,089</u>	<u>\$ 1,089</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
 COMBINED SCHEDULE OF BUDGETED, REPORTED, AND
 ALLOWABLE COSTS WITH FUNDING RECONCILIATION
 PCADV CONTRACT #6011-2022
 YEAR ENDED JUNE 30, 2022

	Allowable Costs Per Audit				
	Approved Budget	Reported Costs	Total	(Over) Under Budget	Questioned Costs
BUDGET CATEGORIES					
TITLE XX					
Operations	\$ 16,279.00	\$ 15,587.91	\$ 15,587.91	\$ 691.09	\$ -
ACT 44					
Personnel	152,301.00	150,844.67	150,844.67	1,456.33	-
Operations	97,523.00	94,243.36	94,243.36	3,279.64	-
ACT 222					
Operations	1,089.00	1,089.00	1,089.00	0.00	-
FVPS					
Personnel	102,592.00	100,643.83	100,643.83	1,948.17	-
Operations	4,135.00	4,135.00	4,135.00	0.00	-
SSBG RELOCATION					
Operations	10,492.00	10,492.00	10,492.00	0.00	-
FVPS/ARP CARES ACT					
Operations	51,101.00	15,237.33	15,237.33	35,863.67	-
FVPS CARES ACT					
Operations	16,248.00	6,172.47	6,172.47	10,075.53	-
	<u>\$ 451,760.00</u>	<u>\$ 398,445.57</u>	<u>\$ 398,445.57</u>	<u>\$ 53,314.43</u>	<u>\$ -</u>
FUNDING RECONCILIATION					
Approved contract received as of June 30, 2022				260,458.88	
Approved contract receivable at June 30, 2022				<u>137,986.69</u>	
					398,445.57
Allowable Costs					
Approved				398,445.57	
Questioned				<u>-</u>	
					<u>398,445.57</u>
Due to (from) PCADV					<u>\$ 137,986.69</u>

**COMMUNITY ACTION, INC.
SCHEDULE OF REVENUES
PCADV CONTRACT #6011-2022
YEAR ENDED JUNE 30, 2022**

Received during:

July	\$ 720.14
August	28,104.20
September	138,184.56
October	37.44
November	30,667.61
December	20,604.21
January	24,919.50
February	34,733.87
March	29,827.86
April	27,698.48
May	31,368.74
June	<u>-</u>

366,866.61

Receivable at June 30:

137,986.69

Total

\$ 504,853.30

COMMUNITY ACTION, INC.
POST-AUDIT CONFERENCE
JUNE 30, 2022

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, 2022

Time 11.00 AM

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



Signature of Auditor



Signature of Director