

**WESTMORELAND HUMAN OPPORTUNITIES, INC.  
D/B/A WESTMORELAND COMMUNITY ACTION**

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

**YEAR ENDED JUNE 30, 2023**

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
D/B/A WESTMORELAND COMMUNITY ACTION

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## **INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Westmoreland Human Opportunities, Inc.  
d/b/a Westmoreland Community Action  
226 Donohoe Rd. Suite 111  
Greensburg, Pennsylvania 15601

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the financial statements of Westmoreland Human Opportunities, Inc. d/b/a Westmoreland Community Action, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Westmoreland Human Opportunities, Inc. d/b/a Westmoreland Community Action as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (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 Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's ability to continue as a going concern for one year after the date that the financial statements are issued.



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## **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 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 Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action'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 Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action'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.



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## **Other Matters**

### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal and Pennsylvania Department of Human Services – Funded Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Summary Schedule of Revenues and Expenses by Program – Non GAAP and Schedule of Activities and Changes in Net Assets by Program – Non GAAP are fairly stated, in all material respects, in relation to the financial statements as a whole.

## **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated January 16, 2024, on our consideration of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action'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 Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's internal control over financial reporting and compliance.

*Zelenkofske Axelrod LLC*

Zelenkofske Axelrod LLC

Greensburg, Pennsylvania  
January 16, 2024

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
STATEMENT OF FINANCIAL POSITION  
JUNE 30 2023

Assets

Current Assets:

Cash	\$ 3,594,234
Grants and Accounts Receivable	1,292,182
Due from Government Departments:	
Westmoreland County	189,764
Prepaid Expenses	<u>166,793</u>
Total Current Assets	<u>5,242,973</u>

Property and Equipment:

Land, Buildings, and Improvements	2,357,090
Equipment	-
Less: Accumulated Depreciation	<u>(372,943)</u>
Net Property and Equipment	<u>1,984,147</u>

Other Assets:

Investments	84,148
Property Held for Resale	<u>1,014,972</u>
Total Other Assets	<u>1,099,120</u>

Right of Use Assets	<u>1,681,168</u>
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Total Assets	<u>\$ 10,007,408</u>
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See accompanying notes to the financial statements.

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
STATEMENT OF FINANCIAL POSITION  
JUNE 30 2023

Liabilities and Net Assets

Current Liabilities:	
Accounts Payable	\$ 289,766
Line of Credit Payable	533,470
Operating Leases Payable Current Portion	165,326
Due to Government Departments:	
Westmoreland County	702,244
Accrued Liabilities	629,672
Compensated Absences	92,036
Deferred Revenue	<u>533,616</u>
Total Current Liabilities	<u>2,946,130</u>
Other Liabilities	
Deferred Revenue - Property Held for Resale	782,906
Loan Payable Forgivable - HOME Program	141,639
Loan Payable Forgivable - PHFA	<u>412,003</u>
	<u>1,336,548</u>
Operating Leases Payable Long-Term Portion	<u>1,522,274</u>
Total Liabilities	<u>5,804,952</u>
Net Assets:	
Without Donor Restrictions	942,208
With Donor Restrictions	<u>3,260,248</u>
Total Net Assets	<u>4,202,456</u>
Total Liabilities and Net Assets	<u>\$ 10,007,408</u>

See accompanying notes to the financial statements.

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30 2023

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>Total</u>
Operating Activities			
Support and Revenues:			
Federal/State Grants	\$ 1,371,327	\$ 13,199,142	\$ 14,570,469
Federal/State Grants - Food	-	357,005	357,005
Local Grants	-	68,293	68,293
Donations	-	150	150
Other Revenue	744,372	1,306,684	2,051,056
Sales	106,624	-	106,624
In-Kind Revenues	-	115,065	115,065
Interprogram Transfer In	3,690	16,459	20,149
Developer Fees	27,654	-	27,654
Program Service Fees	312,075	-	312,075
Fundraising	36,102	125	36,227
Total Support and Revenue	<u>2,601,844</u>	<u>15,062,923</u>	<u>17,664,767</u>
Net Assets Released from Restrictions	<u>14,244,244</u>	<u>(14,244,244)</u>	<u>-</u>
Expenses:			
Program Services:			
Early Childhood Education	10,103,893	-	10,103,893
Home Ownership	295,698	-	295,698
Behavioral Health Programs	1,931,913	-	1,931,913
Other Supporting Programs	2,382,808	-	2,382,808
Total Program Services	<u>14,714,312</u>	<u>-</u>	<u>14,714,312</u>
Supporting Services			
Fundraising	87,815	-	87,815
General and Administrative	2,016,147	-	2,016,147
Total Supporting Services	<u>2,103,962</u>	<u>-</u>	<u>2,103,962</u>
Total Expenses	<u>16,818,274</u>	<u>-</u>	<u>16,818,274</u>
Nonoperating Activities			
Interest and Investment Income	<u>-</u>	<u>2</u>	<u>2</u>
Total Nonoperating Activities	<u>-</u>	<u>2</u>	<u>2</u>
Increase (Decrease) in Net Assets	27,814	818,681	846,495
Net Assets, Beginning of Year	914,394	2,441,567	3,355,961
Net Assets, End of Year	<u>\$ 942,208</u>	<u>\$ 3,260,248</u>	<u>\$ 4,202,456</u>

See accompanying notes to the financial statements.



WESTMORELAND HUMAN OPPORTUNITIES, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30 2023

	Program Services				Supporting Services			Total Expenses
	Early Childhood Education	Home Ownership	Behavioral Health Programs	Other Supporting Services	Program Services Subtotal	Fundraising	General and Administrative	
Expenses:								
Salaries and Wages	\$ 5,665,949	\$ 116,928	\$ 983,725	\$ 765,183	\$ 7,531,785	\$ 2,562	\$ 911,291	\$ 8,445,638
Supplies	482,605	16,562	122,609	109,893	731,669	6,939	28,546	767,154
Other Employee Benefits	887,537	8,756	98,654	86,022	1,080,969	-	230,510	1,311,479
Occupancy	403,725	49,872	188,104	243,772	885,473	200	99,432	985,105
In-Kind Expense	115,065	-	-	-	115,065	-	-	115,065
Payroll Taxes	434,083	9,074	73,619	55,578	572,354	187	63,397	635,938
Contractual Services	87,915	1,414	21,818	25,585	136,732	40	171,207	307,979
Other Program Services	633,040	8,762	15,484	311,240	968,526	3,779	186,614	1,158,919
Equipment Rental and Maintenance	439,664	36,603	166,510	363,451	1,006,228	4,903	(178,268)	832,863
Accounting	-	-	-	349	349	627	347,831	348,807
Other Expenses	25,638	1,883	16,767	74,716	119,004	18,160	5,611	142,775
Subrecipient Services	221,400	-	-	-	221,400	-	-	221,400
Pension	199,393	1,257	28,556	15,809	245,015	78	42,355	287,448
Interprogram Transfer Out	-	3,458	870	-	4,328	3,024	12,976	20,328
Construction	1	-	-	49,389	49,390	30,611	-	80,001
Utilities	27,731	18,191	66,991	73,770	186,683	113	1,664	188,460
Insurance	40,488	4,768	29,202	36,981	111,439	-	7,508	118,947
Employment Costs	137,441	3,155	23,384	15,455	179,435	2,777	41,246	223,458
Conferences/Conventions	81,248	6,247	3,811	21,011	112,317	-	4,078	116,395
Advertising/Promotion	11,373	-	4,435	17,941	33,749	709	12,933	47,391
Depreciation Expense	-	-	35,106	17,629	52,735	-	7,130	59,865
Telephone	38,950	5,403	19,128	24,335	87,816	209	5,328	93,353
Travel	138,567	1,373	345	5,497	145,782	246	1,144	147,172
Vehicle Expenses	22,302	1,720	8,616	25,270	57,908	-	6,234	64,142
Administrative Expense	-	-	-	26,000	26,000	-	69	26,069
Printing and Publications	-	5	764	15,718	16,487	877	3,882	21,246
Postage and Shipping	3,021	132	1,291	1,014	5,458	124	2,654	8,236
Interest Expense	6,757	-	197	12,511	19,465	11,650	775	31,890
Property Taxes	-	85	15,888	-	15,973	-	-	15,973
Home Costs	-	-	6,039	-	6,039	-	-	6,039
(Gain) Loss on Sale of Property	-	-	-	(11,311)	(11,311)	-	-	(11,311)
Fines and Penalties	-	50	-	-	50	-	-	50
<b>Total</b>	<b>\$ 10,103,893</b>	<b>\$ 295,698</b>	<b>\$ 1,931,913</b>	<b>\$ 2,382,808</b>	<b>\$ 14,714,312</b>	<b>\$ 87,815</b>	<b>\$ 2,016,147</b>	<b>\$ 16,818,274</b>

See accompanying notes to the financial statements.

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30 2023

Cash Flows from Operating Activities:	
Increase in Net Assets	\$ 846,495
Adjustments to Reconcile Decrease in Net Assets to Net Cash Used by Operating Activities	
Depreciation Expense	59,865
(Increase) Decrease in Assets	
Grants and Accounts Receivable	41,194
Interprogram Receivables	11,000
Prepaid Expenses	32,728
Inventory	7,229
Decrease in Other Assets	6,432
Increase (Decrease) in Liabilities	
Accounts Payable	(65,372)
Interprogram Payables	(11,000)
Accrued Liabilities	228,345
Deferred Revenue	(473,886)
Total Adjustments	<u>(163,465)</u>
Net Cash Provided by Operating Activities	<u>683,030</u>
Cash Flows from Financing Activities:	
Net Payments over Advances on Credit Line	<u>(104,600)</u>
Net Cash Used In Financing Activities	<u>(104,600)</u>
Cash Flows from Investing Activities:	
Change in Investments	1,189
Net Purchase of Property and Equipment	<u>(455,849)</u>
Net Cash Used in Investing Activities	<u>(454,660)</u>
Increase in Cash and Cash Equivalents	123,770
Cash and Cash Equivalents, Beginning of the Year	<u>3,470,464</u>
Cash and Cash Equivalents, End of the Year	<u>\$ 3,594,234</u>
Supplemental Cash Flow Information:	
Cash Paid During the Year for:	
Interest	<u>\$ 31,890</u>

See accompanying notes to the financial statements.

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1: AGENCY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Agency

Westmoreland Human Opportunities, Inc (“the Agency”), is a nonprofit organization under Section 501(c)(3) of the Internal Revenue Code. The agency plans, coordinates, evaluates, and administers programs directed toward the elimination of poverty and the enabling of low income families and individuals of all ages in rural and urban areas within Westmoreland County to attain the skills, knowledge, motivation, and opportunity to become fully self-sufficient.

Summary of Significant Accounting Policies

The financial statements of Westmoreland Human Opportunities, Inc., have been prepared on the accrual basis which is in conformity with Accounting Principles Generally Accepted in the United States of America (U.S. GAAP). The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Property and Equipment

Equipment purchased with grant funds of the Pennsylvania Department of Human Services and the Department of Health and Human Services are categorized as expenditures in the financial statements. The equipment in these programs is not capitalized as it must be returned to the funding sources upon termination of the programs.

The Agency’s equipment, buildings, and improvements are carried at cost and are depreciated using the straight-line method over their estimated useful lives of 5-39 years.

Cash Equivalents

For purposes of the Statement of Cash Flows, the Agency considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Investments

Investments are measured at fair market value in the statement of financial position. The unrealized gains or losses on investments are reflected in the statement of activities. See Note 8 for further explanation.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses, during the reporting period. Actual results could differ from those estimates.

Financial Statement Presentation

Basis of Accounting – The financial statements of the Organization have been prepared on the accrual basis in accordance with U.S. GAAP. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-for-Profit Organizations” (the “Guide”). Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Agency and changes therein are classified as with and without donor restrictions.

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1: AGENCY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of Westmoreland Human Opportunities, Inc.'s management and board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of Westmoreland Human Opportunities, Inc. or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

As of June 30, 2023, Net Assets with Donor Restrictions consisted of the following:

Early Childhood Education	\$	891,643
Behavioral Health Programs		1,604,292
Other Supporting Programs		<u>764,313</u>
 Total Net Assets with Donor Restrictions		 <u>\$ 3,260,248</u>

Revenue and Support Recognition

Westmoreland Human Opportunities, Inc., reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restriction and reported in the statement of activities as net assets released from restrictions.

Westmoreland Human Opportunities, Inc., accounts for contract and grant revenues, which are exchange transactions, in the statement of activities to the extent that expenses have been incurred for the purpose specified by the grantor during the period. In applying this concept, the legal and contractual requirements of each individual program are used as guidance. All monies not expended in accordance with the grant contract are recorded as a liability to the grantor as Westmoreland Human Opportunities, Inc., does not maintain any equity in the grant or contract. Additionally, funds received in advance of their proper usage are accounted for as deferred revenue in the statement of financial position.

Leases

The Agency determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the statement of financial position. ROU assets and lease liabilities reflect the present value of future minimum lease payments over the lease term, and ROU assets also include prepaid or accrued rent. Operating lease expense is recognized on a straight-line basis over the lease term. The Agency does not report ROU assets and lease liabilities for short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term. The Agency does not have any short-term leases at June 30, 2023.

Functional Allocation of Expenses

The costs of providing program and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among program services and supporting services benefited. Such allocations are determined by management on an equitable basis.

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2023

NOTE 1: AGENCY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Allocated expenses include the following:

Expense	Method of Allocation
Salaries and Benefits	Specific identification of employees by program, percentage of total budgeted expenses
Occupancy	Square footage used by each program
Accounting	Number of transactions for program in prior year
Insurance	Specific identification, number of employees, or percentage of total budgeted expenses

Recently Adopted Accounting Standards

In 2023, the Agency adopted ASC 842, Leases. This standard required lessees to recognize leases on the statement of financial position as right-of-use (ROU) assets and lease liabilities based on the value of discounted future lease payments. In adopting ASC 842, the Agency elected to use practical expedients, including but not limited to, not reassessing past lease and easement accounting, and not recording assets or liabilities with terms of one year or less.

NOTE 2: DEFERRED REVENUE

Excess receipts over expense for grant-funded programs is classified as deferred revenue. This deferred revenue is either due back to the funding source or to be withheld from future reimbursements from the funding sources. Related party transactions are consolidated on terms equivalent to those for arm's length transactions.

NOTE 3: REVOLVING LINE OF CREDIT AND NOTE PAYABLE

The Agency maintains \$2,000,000 revolving lines of credit arrangements with S & T Bank to provide for cyclical working capital requirements. Amounts borrowed on the lines bear interest at the prime rate and have no stated maturity date. The lines are secured with the Agency's inventory, chattel paper, accounts receivable, equipment and general intangibles. At June 30, 2023, \$533,470 was borrowed on the lines of credit.

NOTE 4: CONTINGENCIES

Westmoreland Human Opportunities, Inc, is unaware of any other asserted litigation that would materially affect the financial statements.

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 5: COMPENSATED ABSENCES

It is the policy of Westmoreland Human Opportunities, Inc., that all vacation days and personal days must be used by the end of the fiscal year. Employees not using all personal or vacation days by fiscal year end do not receive compensation for these unused personal or vacation days.

It is the policy of Westmoreland Human Opportunities, Inc., to allow employees to accumulate up to the allowed maximum (180 days) sick days. No payment is made for earned, unused sick days. However, if an employee is 59 1/2 years of age and has been employed by Westmoreland Human Opportunities, Inc., for 10 years or more and decides to retire or passes away, unused sick days will be paid back at the rate of 50% of the then current salary.

As of June 30, 2023, Westmoreland Human Opportunities, Inc. has an accrued liability for compensated absences based on the above policies of \$92,036.

NOTE 6: PENSION PLAN

On December 20, 1994, Westmoreland Human Opportunities, Inc., adopted a 403(b) tax deferred annuity plan (defined contribution) for its employees. Employees are eligible to participate in the plan immediately upon hire. Employees eligible for the plan match are: all employees with 12 consecutive months of service and age 21. Contributions for employees are voluntary as a percentage of gross pay from 1 percent to a maximum allowance provided by current tax law, including catchup contributions for employees age 50 years of age or older. Contributions for employer are \$1 for every dollar that an employee contributes up to a maximum of 8 percent of the employee's annual salary. As of June 30, 2023, total contributions made to the plan by Westmoreland Human Opportunities, Inc., for the year ended were \$287,448. All payments were to Empower Retirement and Lincoln National Life Insurance Company.

NOTE 7: DONATED SERVICES AND MATERIALS

Donated Services and Materials

Westmoreland Human Opportunities, Inc., values, records, and reports all donated services and materials. Donated services are valued, recorded, and reported at the federal minimum wage rate plus a reasonable percentage for payroll taxes. Donated materials are valued, recorded, and reported based on recent advertised prices for similar items in the open market.

Unspecialized volunteer time, which does not meet the criteria for recognition under the provisions of FASB ASC section 958-605-25, Accounting for Contributions Received and Made, is reported for the purpose of meeting grant matching requirements, but is not included in the financial statements. The value of that time is as follows:

Westmoreland Human Opportunities, Inc.	<u>\$ 1,544,195</u>
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WESTMORELAND HUMAN OPPORTUNITIES, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

## NOTE 8: DEPOSITS AND INVESTMENTS

## Concentration of Credit Risk – Deposits and Investments:

Westmoreland Human Opportunities, Inc. maintains cash balances at S & T Bank. Accounts at this institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. As of June 30, 2023, the Agency's uninsured cash bank balances totaled \$3,460,580.

As of June 30, 2023, Westmoreland Human Opportunities classified \$84,148 as investments. Investments are held in the American Funds Bond Funds of America.

Fair Value Measurement of Financial Instruments

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurement*, defines fair value and establishes a framework for measuring fair value for assets and liabilities that are measured at fair value on a recurring basis. In accordance with the accounting standards for fair value measurements for those assets and liabilities that are measured at fair value on a recurring basis, Westmoreland Human Opportunities has categorized its applicable financial instruments into a fair value hierarchy. The fair value hierarchy gives highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the fair value hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument. Applicable financial assets and liabilities are categorized based on the inputs to the valuation techniques as follows:

*Level 1* – Inputs based on quoted prices (unadjusted) in active markets for identical assets or liabilities accessible at the measurement date.

*Level 2* - Inputs other than quoted prices included in Level 1 that are observable for the assets or liabilities, either directly or indirectly, such as the quoted prices for similar assets or liabilities in active markets. Westmoreland Human Opportunities had no investments measured using Level 2 inputs at June 30, 2023.

*Level 3* – Unobservable inputs for the assets or liabilities, including the reporting entity's own assumptions in determining the fair value measurement. Westmoreland Human Opportunities had no investments measured using Level 3 inputs at June 30, 2023.

Assets measured at fair value on a recurring basis are summarized below:

	<u>Fair Value Measurements at June 30, 2023</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments				
Equity Mutual Funds	\$ 84,148	\$ -	\$ -	\$ 84,148
Total				
Investments	<u>\$ 84,148</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,148</u>

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 9: CURRENT VULNERABILITY DUE TO CONCENTRATIONS

The Agency receives approximately 69 percent of its support from the Head Start and Early Head Start Programs. It is possible that these programs could cease at some time in the future, which would cause a severe impact on the Agency and its ability to continue its operations. The Agency does not expect that the support from these governmental agencies will be lost in the near term.

NOTE 10: AVAILABILITY AND LIQUIDITY

The following represents Westmoreland Human Opportunity's financial assets at June 30, 2023:

Cash and Cash Equivalents	\$ 3,594,234
Grants Receivable and Due from Government Departments	1,481,946
Investments	<u>84,148</u>
Financial Assets Available	5,160,328
Less: Donor Restrictions	<u>3,260,248</u>
 Total Sources of Liquidity Available at June 30, 2023	 <u>\$ 1,900,080</u>

Westmoreland Human Opportunities, Inc. regularly monitors liquidity required to meet its operating needs and other commitments. Westmoreland Human Opportunities, Inc. has various sources of liquidity at its disposal, including cash and cash equivalents, accounts receivable and a line of credit.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, Westmoreland Human Opportunities, Inc. considers expenditures related to its ongoing program commitments before depreciation expense.

In addition to financial assets available to meet general expenditures over the next 12 months, Westmoreland Human Opportunities, Inc. had access to \$2,000,000 in revolving lines of credit (Note 3) of which the outstanding balance was \$533,470 as of June 30, 2023. Westmoreland Human Opportunities, Inc. operates with a budget and anticipates collecting sufficient revenue to cover general expenditures. Refer to the statement of cash flows which identifies the sources and uses of the Westmoreland Human Opportunities, Inc.'s cash and cash equivalents. The organization has liquidity to cover approximately 2 months of expenditures.



WESTMORELAND HUMAN OPPORTUNITIES, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

## NOTE 11: PROPERTY AND EQUIPMENT

As of June 30, 2023, fixed assets consisted of:

	Program 702 MH Housing Program	Program 704 Mobile Crisis Program	Program 714 New Foundations Program	Program 715 128 - 130 E Pittsburgh Street	Program 716 128 E Pittsburgh Street	Program 926 American Architectural Salvage	General and Administrative	Total Programs
Land and Buildings	\$ 192,223	\$ -	\$ 517,048	\$ 42,980	\$ 400,000	\$ 660,341	\$ 417,584	\$ 2,230,176
Improvements	48,953	22,764	-	-	-	16,931	38,266	126,914
	<u>\$ 241,176</u>	<u>\$ 22,764</u>	<u>\$ 517,048</u>	<u>\$ 42,980</u>	<u>\$ 400,000</u>	<u>\$ 677,272</u>	<u>\$ 455,850</u>	<u>\$ 2,357,090</u>

The following schedule summarizes the changes in depreciable property and equipment for the year ended June 30, 2023:

	Balance July 1, 2022	Additions	Disposals	Balance June 30, 2023
Land and Buildings	\$ 1,812,593	\$ 417,584	\$ -	\$ 2,230,177
Improvements	88,648	38,265	-	126,913
	1,901,241	455,849	-	2,357,090
Less: Accumulated Depreciation	(313,078)	(59,865)	-	(372,943)
	<u>\$ 1,588,163</u>	<u>\$ 395,984</u>	<u>\$ -</u>	<u>\$ 1,984,147</u>

In addition to the above property and equipment, Westmoreland Human Opportunities, Inc., maintains an inventory of assets purchased with Behavioral Health funds that do not meet the capitalization threshold. These assets are reported annually to the County and must receive prior approval for all disposals as these assets would revert back to Behavioral Health if the Organization would cease to contract with Westmoreland County or go out of business.

Westmoreland Human Opportunities, Inc., currently maintains an inventory of these items totaling \$384,410 as of June 30, 2023.

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

## NOTE 11: PROPERTY AND EQUIPMENT (CONTINUED)

Assets held for resale to qualified low-income buyers are nondepreciable. These assets are carried at cost.

	<u>Property Held for Resale</u>
City of Jeannette	\$ 49,390
Jeannette and New Kensington Revolving Loan Fund	87,020
Home Investment Partnership	114,504
Revitalization Capital Assistance Grant	107,238
South Sixth Street Homeownership Initiative	39,768
New Kensington NPP	6,705
Westmoreland Homeownership	267
Homeownership Master	1,750
Brownfield Acquisition	47,735
City of Jeannette South Sixth Street	146,451
PHFA	412,004
Accessible Home/Closing Costs	2,140
Total Property Held for Resale	<u>\$ 1,014,972</u>

## NOTE 12: INTERPROGRAM ACCOUNTS RECEIVABLE/PAYABLE

The following is a breakdown of the interprogram accounts receivable and payable balances between programs at June 30, 2023:

	Interprogram Accounts Receivable	Interprogram Accounts Payable
Westmoreland Human Opportunities, Inc.	<u>\$ 346,665</u>	<u>\$ 346,665</u>
	<u>\$ 346,665</u>	<u>\$ 346,665</u>

## NOTE 13: LOANS PAYABLE - FORGIVABLE

The Agency entered into an agreement with the City of Jeannette Administer HOME Investment Partnerships Program funds as a designated Community Housing Development Organization (CHDO). The funding is in the form of a loan which is potentially forgivable provided the Agency meets the performance benchmarks of the agreement. The Agency fully expects to meet the terms, conditions, and performance benchmarks. At June 30, 2023, \$141,639 is recognized as outstanding on this loan.

The Agency entered into an agreement with the Pennsylvania Housing Finance Agency (PHFA) to assist in the construction of for-sale homes on the South Sixth Street of the City of Jeannette, County of Westmoreland, Pennsylvania through the Homeownership Construction Initiative offered by PHFA. The funding is in the form of a potentially forgivable note payable up to \$1,069,000 provided there is no event of default, upon which any and all amounts that have been disbursed, will be due and payable. The term of the note is from November 1, 2011, through November 1, 2041. The Agency has drawn down \$412,003 on this note through June 30, 2023.

As of June 30, 2022, the Agency has \$782,906 in Deferred Revenue which represents what would be recognized as revenue when the loans are forgiven. The Agency did not recognize any revenue from loans forgiven during the fiscal year ended June 30, 2023.

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2023

NOTE 14: WESTMORELAND COUNTY ACCOUNTS RECEIVABLE AND ACCOUNTS PAYABLE

The following is a breakdown of the net amount due from Westmoreland County by program office as of June 30, 2023:

Department of Aging	\$ 8,522
Department of Behavioral Health and Developmental Services	160,924
Department of Planning and Development	<u>20,318</u>
 Total Westmoreland County Receivables	 <u>\$ 189,764</u>

The following is a breakdown of the net amount due to Westmoreland County by program office as of June 30, 2023.

Department of Planning and Development	\$ <u>702,244</u>
 Total Westmoreland County Payables	 <u>\$ 702,244</u>

NOTE 15: LEASES

The Agency evaluated current contracts to determine which met the criteria of a lease. The right-of-use (ROU) assets represent the Agency's right to use underlying assets for the lease term, and the lease liabilities represent the Agency's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Agency uses its incremental borrowing rate of 8.5% for all leases. The right-of-use asset and lease liability are recorded as separate line items on the statement of financial position in the amount of \$1,681,168 and \$1,687,600, respectively, which are noncash transactions for statement of cash flows purposes.

The Agency entered into three office space operating lease agreements and one copier operating lease agreement that expire at various dates through June 2032. The terms of two of the office lease agreements call for annual rent increases of approximately 2%.

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 15: LEASES (CONTINUED)

Approximate future maturities of lease liabilities are presented in the following table for the year ended June 30:

2024	\$	320,815
2025		320,815
2026		317,615
2027		282,415
2028		278,250
Thereafter		810,156
Total lease liabilities		<u>2,330,066</u>
Lease present value discount		<u>(642,466)</u>
Total lease obligations	\$	<u><u>1,687,600</u></u>

NOTE 16: INCOME TAXES

Westmoreland Community Action is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state law. The Agency is not classified as a private foundation.

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the Agency may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Agency and various positions related to the potential sources of unrelated business taxable income (UBTI). Tax benefits would be recognized in the financial statements from such a position and be measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for the year ended June 30, 2023.

The Agency files Form 990 in the U.S. federal jurisdiction. The Organization is generally no longer subject to examination by the Internal Revenue Service for years before 2020.

NOTE 17: SUBSEQUENT EVENTS

Management has evaluated events through the report date, January 16, 2024. Management is not aware of any subsequent events that require recognition or disclosure in the financial statements.

**OTHER INFORMATION**

**WESTMORELAND HUMAN OPPORTUNITIES, INC.**  
**SUMMARY SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM – NON GAAP**  
**FOR THE YEAR ENDED JUNE 30 2023**

	Early Childhood Education	Home Ownership	Behavioral Health Programs	Other Supporting Services	Fundraising	General and Administrative	Combined Totals
<b>Support and Revenues:</b>							
Federal/State Grants	\$ 9,662,622	\$ 270,454	\$ 1,891,478	\$ 1,818,376	\$ -	\$ 927,539	\$ 14,570,469
Federal/State Grants - Food	357,005	-	-	-	-	-	357,005
Local Grants	-	-	32,521	35,772	-	-	68,293
Donations	-	-	-	150	-	-	150
Other Revenue	849,160	29,226	76,958	355,856	27,119	712,737	2,051,056
Sales	-	-	-	106,624	-	-	106,624
In-Kind Revenues	115,065	-	-	-	-	-	115,065
Interest and Investment Income	-	2	-	-	-	-	2
Interprogram Transfer In	3,136	-	870	12,684	-	3,459	20,149
Developer Fees	-	-	-	-	-	27,654	27,654
Program Service Fees	-	-	312,075	-	-	-	312,075
Fundraising	-	-	-	125	36,102	-	36,227
<b>Total Support and Revenues</b>	<b>10,986,988</b>	<b>299,682</b>	<b>2,313,902</b>	<b>2,329,587</b>	<b>63,221</b>	<b>1,671,389</b>	<b>17,664,769</b>
<b>Expenses:</b>							
Salaries and Wages	5,701,687	118,208	991,981	773,567	2,562	857,633	8,445,638
Other Employee Benefits	887,537	8,756	98,654	86,022	-	230,510	1,311,479
Supplies	482,605	16,562	122,609	109,893	6,939	28,546	767,154
Occupancy	403,725	49,872	188,104	243,772	200	99,432	985,105
Payroll Taxes	434,083	9,074	73,619	55,578	187	63,397	635,938
Equipment Rental and Maintenance	439,664	36,603	166,510	363,451	4,903	(178,268)	832,863
Contractual Services	87,915	1,414	21,818	25,585	40	171,207	307,979
Accounting	231,090	8,257	53,157	54,155	627	1,521	348,807
Other Program Services	747,925	11,603	35,857	324,575	3,779	35,180	1,158,919
Utilities	27,731	18,191	66,991	73,770	113	1,664	188,460
Pension	199,393	1,257	28,556	15,809	78	42,355	287,448
Other Expenses	25,638	1,883	16,767	74,716	18,160	5,611	142,775
Travel	138,567	1,373	345	5,497	246	1,144	147,172
Subrecipient Services	221,400	-	-	-	-	-	221,400
Conferences/Conventions	81,248	6,247	3,811	21,011	-	4,078	116,395
Construction	1	-	-	49,389	30,611	-	80,001
Insurance	40,488	4,768	29,202	36,981	-	7,508	118,947
Interprogram Transfer Out	-	3,458	870	-	3,024	12,976	20,328
Telephone	38,950	5,403	19,128	24,335	209	5,328	93,353
Depreciation Expense	-	-	35,106	17,629	-	7,130	59,865
Vehicle Expenses	22,302	1,720	8,616	25,270	-	6,234	64,142
In-Kind Expense	115,065	-	-	-	-	-	115,065
Administrative Expense	-	-	-	26,000	-	69	26,069
Advertising/Promotion	11,373	-	4,435	17,941	709	12,933	47,391
Postage and Shipping	3,021	132	1,291	1,014	124	2,654	8,236
Employment Costs	137,441	3,155	23,384	15,455	2,777	41,246	223,458
Interest Expense	6,757	-	197	12,511	11,650	775	31,890
Printing and Publications	-	5	764	15,718	877	3,882	21,246
Property Taxes	-	85	15,888	-	-	-	15,973
Home Costs	-	-	6,039	-	-	-	6,039
(Gain) Loss on Sale of Property	-	-	-	(11,311)	-	-	(11,311)
Fines and Penalties	-	50	-	-	-	-	50
<b>Total Expenses</b>	<b>10,485,606</b>	<b>308,076</b>	<b>2,013,699</b>	<b>2,458,333</b>	<b>87,815</b>	<b>1,464,745</b>	<b>16,818,274</b>
<b>Adjustments Required to Convert to GAAP</b>							
Accounting Costs	(231,090)	(8,257)	(53,157)	(53,806)	-	346,310	-
CEO Salary	(35,738)	(1,280)	(8,384)	(8,384)	-	53,658	-
Human Resources Costs	(114,885)	(2,841)	(20,373)	(13,335)	-	151,434	-
<b>Total Adjustments to Convert to GAAP</b>	<b>(381,713)</b>	<b>(12,378)</b>	<b>(81,786)</b>	<b>(75,525)</b>	<b>-</b>	<b>551,402</b>	<b>-</b>
<b>Total Adjusted Expenditures</b>	<b>\$ 10,103,893</b>	<b>\$ 295,698</b>	<b>\$ 1,931,913</b>	<b>\$ 2,382,808</b>	<b>\$ 87,815</b>	<b>\$ 2,016,147</b>	<b>\$ 16,818,274</b>

**WESTMORELAND HUMAN OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM – NON GAAP**  
**FOR THE YEAR ENDED JUNE 30 2023**

	Early Childhood Education								
	400	401	403	404	405	439	443	407	414
	Head Start	PA 20	State Head Start	Early Head Start	Pre K Counts	Lucy Anna Conrad Estate	Head Start PNC Grant	Head Start In-Kind	SHCS Early Head Start ARP
<b>Support and Revenues:</b>									
Federal/State Grants	\$ 4,735,335	\$ 62,592	\$ 2,550,471	\$ 497,186	\$ 1,360,000	\$ -	\$ -	\$ -	\$ 57,048
Federal/State Grants - Food	198,960	-	112,850	24	45,171	-	-	-	-
Local Grants	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Revenue	4,160	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-
In-Kind Revenues	-	-	-	13,690	-	-	-	101,375	-
Interest and Investment Income	-	-	-	-	-	-	-	-	-
Interprogram Transfer In	500	-	1,595	166	875	-	-	-	-
Developer Fees	-	-	-	-	-	-	-	-	-
Demolition Revenue	-	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
<b>Total Support and Revenues</b>	<b>4,938,955</b>	<b>62,592</b>	<b>2,664,916</b>	<b>511,066</b>	<b>1,406,046</b>	<b>-</b>	<b>-</b>	<b>101,375</b>	<b>57,048</b>
<b>Expenses:</b>									
Salaries and Wages	2,736,634	-	1,692,293	256,287	655,544	-	-	-	9,735
Other Employee Benefits	436,449	-	267,043	48,111	118,116	-	-	-	-
Supplies	235,212	13	36,633	84,924	34,425	-	1,110	-	36,232
Occupancy	230,814	-	103,248	5,717	56,447	-	-	-	-
Payroll Taxes	209,325	-	127,873	19,156	50,211	-	-	-	745
Equipment Rental and Maintenance	293,606	-	29,304	8,593	18,823	-	-	-	-
Contractual Services	59,857	-	11,885	7,343	6,175	-	-	-	-
Accounting	120,945	-	58,673	11,594	31,894	-	-	-	-
Other Program Services	284,014	22,867	181,630	7,723	157,149	-	-	-	-
Utilities	8,731	-	5,863	39	424	-	-	-	-
Pension	95,459	-	67,148	7,543	13,727	-	-	-	211
Other Expenses	14,912	-	8,815	310	1,601	-	-	-	-
Travel	55,137	-	24,860	17,169	2,390	-	-	-	-
Subrecipient Services	-	-	-	-	221,400	-	-	-	-
Conferences/Conventions	14,009	39,613	1,269	8,657	7,575	-	-	-	10,125
Construction	-	1	-	-	-	-	-	-	-
Insurance	23,067	-	8,967	1,934	5,739	-	-	-	-
Interprogram Transfer Out	-	-	-	-	-	-	-	-	-
Telephone	32,463	-	2,671	3,151	665	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-	-
Vehicle Expenses	4,392	-	-	489	-	-	-	-	-
In-Kind Expense	-	-	-	13,690	-	-	-	101,375	-
Administrative Expense	-	-	-	-	-	-	-	-	-
Advertising/Promotion	9,624	-	1,621	-	128	-	-	-	-
Postage and Shipping	2,008	99	459	317	54	-	-	-	-
Employment Costs	72,297	-	29,985	6,430	23,367	-	-	-	-
Interest Expense	-	-	4,676	1,889	192	-	-	-	-
Printing and Publications	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-
Home Costs	-	-	-	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-	-	-	-
Fines and Penalties	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>4,938,955</b>	<b>62,593</b>	<b>2,664,916</b>	<b>511,066</b>	<b>1,406,046</b>	<b>-</b>	<b>1,110</b>	<b>101,375</b>	<b>57,048</b>
Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP	-	(1)	-	-	-	-	(1,110)	-	-
Net Assets at Beginning of Year	-	-	-	(317)	-	5,129	1,110	-	-
Net Assets at End of Year	\$ -	\$ (1)	\$ -	\$ (317)	\$ -	\$ 5,129	\$ -	\$ -	\$ -

**WESTMORELAND HUMAN OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM – NON GAAP**  
**FOR THE YEAR ENDED JUNE 30 2023**  
**CONTINUED**

	Early Childhood Education (Continued)					Totals (Memorandum Only)	Home Ownership (Continued)			
	415	448	420	453	454		100-002	600	601	603
	SHCS Early Head Start CRRS	Head Start United Way	Head State American Rescue Plan	Early Childhood Education BEH	Chronic Absenteeism Program		CSBG Home Ownership	City of Jeannette	Eden Hall	Home Investment Partnership
<b>Support and Revenues:</b>										
Federal/State Grants	\$ 12,941	\$ -	\$ 387,049	\$ -	\$ -	\$ 9,662,622	\$ 2,503	\$ -	\$ -	\$ -
Federal/State Grants - Food	-	-	-	-	-	357,005	-	-	-	-
Local Grants	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	45,000	-	400,000	400,000	849,160	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	115,065	-	-	-	-
Interest and Investment Income	-	-	-	-	-	-	-	-	1	1
Interprogram Transfer In	-	-	-	-	-	3,136	-	-	-	-
Developer Fees	-	-	-	-	-	-	-	-	-	-
Demolition Revenue	-	-	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-
<b>Total Support and Revenues</b>	<b>12,941</b>	<b>45,000</b>	<b>387,049</b>	<b>400,000</b>	<b>400,000</b>	<b>10,986,988</b>	<b>2,503</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>Expenses:</b>										
Salaries and Wages	-	-	225,765	69,617	55,812	5,701,687	-	-	-	-
Other Employee Benefits	-	-	-	11,032	6,786	887,537	216	-	-	-
Supplies	12,857	-	41,199	-	-	482,605	-	-	-	-
Occupancy	-	7,499	-	-	-	403,725	1,264	-	-	-
Payroll Taxes	-	-	17,271	5,088	4,414	434,083	-	-	-	-
Equipment Rental and Maintenance	-	-	89,338	-	-	439,664	410	-	-	-
Contractual Services	-	-	-	2,024	631	87,915	-	-	-	-
Accounting	-	-	-	3,992	3,992	231,090	-	-	-	-
Other Program Services	-	8,198	4,712	80,144	1,488	747,925	232	-	-	-
Utilities	-	12,674	-	-	-	27,731	-	-	-	-
Pension	-	-	5,354	6,234	3,717	199,393	-	-	-	-
Other Expenses	-	-	-	-	-	25,638	13	-	-	-
Travel	-	-	-	1,628	37,383	138,567	-	-	-	-
Subrecipient Services	-	-	-	-	-	221,400	-	-	-	-
Conferences/Conventions	-	-	-	-	-	81,248	-	-	-	-
Construction	-	-	-	-	-	1	-	-	-	-
Insurance	-	-	-	389	392	40,488	153	-	-	-
Interprogram Transfer Out	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	38,950	165	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-	-	-
Vehicle Expenses	-	-	-	-	17,421	22,302	-	-	-	-
In-Kind Expense	-	-	-	-	-	115,065	-	-	-	-
Administrative Expense	-	-	-	-	-	-	-	-	-	-
Advertising/Promotion	-	-	-	-	-	11,373	-	-	-	-
Postage and Shipping	84	-	-	-	-	3,021	-	-	-	-
Employment Costs	-	-	3,410	1,055	897	137,441	-	-	-	-
Interest Expense	-	-	-	-	-	6,757	-	-	-	-
Printing and Publications	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-
Home Costs	-	-	-	-	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-	-	-	-	-
Fines and Penalties	-	-	-	-	-	-	50	-	-	-
<b>Total Expenses</b>	<b>12,941</b>	<b>28,371</b>	<b>387,049</b>	<b>181,203</b>	<b>132,933</b>	<b>10,485,606</b>	<b>2,503</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP</b>	<b>-</b>	<b>16,629</b>	<b>-</b>	<b>218,797</b>	<b>267,067</b>	<b>501,382</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>Net Assets at Beginning of Year</b>	<b>-</b>	<b>2,626</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,548</b>	<b>14,061</b>	<b>376</b>	<b>(9)</b>	<b>26</b>
<b>Net Assets at End of Year</b>	<b>\$ -</b>	<b>\$ 19,255</b>	<b>\$ -</b>	<b>\$ 218,797</b>	<b>\$ 267,067</b>	<b>\$ 509,930</b>	<b>\$ 14,061</b>	<b>\$ 376</b>	<b>\$ (8)</b>	<b>\$ 27</b>



WESTMORELAND HUMAN OPPORTUNITIES, INC.  
 SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM – NON GAAP  
 FOR THE YEAR ENDED JUNE 30 2023  
 CONTINUED

	Home Ownership (Continued)									
	604	605	606	609	610	612	614	615	617	618
	South Sixth St. Revitalization	Monessen Revitalization	South Sixth St. Homeownership Initiative	Homeownership Master Account	ICTC	City of Jeannette South Sixth St	614 HSS Clearing House/ Rents	Neighborhood Stabilization Program	NSP Rental Property	PHFA
<b>Support and Revenues:</b>										
Federal/State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal/State Grants - Food	-	-	-	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	29,020	-
Sales	-	-	-	-	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	-	-	-	-	-
Interest and Investment Income	-	-	-	-	-	-	-	-	-	-
Interprogram Transfer In	-	-	-	-	-	-	-	-	-	-
Developer Fees	-	-	-	-	-	-	-	-	-	-
Demolition Revenue	-	-	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-
<b>Total Support and Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,020</u>	<u>-</u>
<b>Expenses:</b>										
Salaries and Wages	-	-	-	36	-	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	1,879	-
Occupancy	-	-	-	-	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-	-	-	-
Equipment Rental and Maintenance	-	-	-	52	-	-	-	-	16,938	-
Contractual Services	-	-	-	22	-	-	-	-	-	-
Accounting	-	-	-	237	-	-	-	-	-	-
Other Program Services	-	-	-	-	-	-	-	-	940	-
Utilities	-	-	-	-	-	-	-	-	6,451	-
Pension	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	1	-
Travel	-	-	-	-	-	-	-	-	-	-
Subrecipient Services	-	-	-	-	-	-	-	-	-	-
Conferences/Conventions	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	33	-	-	-	-	2,811	-
Interprogram Transfer Out	-	-	-	3,458	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-	-	-
Vehicle Expenses	-	-	-	-	-	-	-	-	-	-
In-Kind Expense	-	-	-	-	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-	-	-	-	-
Advertising/Promotion	-	-	-	-	-	-	-	-	-	-
Postage and Shipping	-	-	-	-	-	-	-	-	-	-
Employment Costs	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-
Printing and Publications	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	85	-	-	-	-	-	-
Home Costs	-	-	-	-	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-	-	-	-	-
Fines and Penalties	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,923</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,020</u>	<u>-</u>
<b>Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP</b>	-	-	-	(3,923)	-	-	-	-	-	-
<b>Net Assets at Beginning of Year</b>	<u>(2,100)</u>	<u>(95,354)</u>	<u>(1,073)</u>	<u>123,642</u>	<u>(12)</u>	<u>(110,994)</u>	<u>4,519</u>	<u>530</u>	<u>(19,776)</u>	<u>3,152</u>
<b>Net Assets at End of Year</b>	<u>\$ (2,100)</u>	<u>\$ (95,354)</u>	<u>\$ (1,073)</u>	<u>\$ 119,719</u>	<u>\$ (12)</u>	<u>\$ (110,994)</u>	<u>\$ 4,519</u>	<u>\$ 530</u>	<u>\$ (19,776)</u>	<u>\$ 3,152</u>

**WESTMORELAND HUMAN OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM – NON GAAP**  
**FOR THE YEAR ENDED JUNE 30 2023**  
**CONTINUED**

	Home Ownership (Continued)				Totals (Memorandum Only)	Behavioral Health Programs				
	619	622	623	624		700	701 ECRR	702	703	704
	Accessible Homes/Closing Costs	Smart Housing Program	Westmoreland County Housing Alliance	Housing Construction		Diversion/ Stabilization	Residential Recruitment & Retention	MHCIR	Crisis Telephone	Mobile Crisis
<b>Support and Revenues:</b>										
Federal/State Grants	\$ -	\$ 267,951	\$ -	\$ -	\$ 270,454	\$ -	\$ -	\$ -	\$ 152,345	\$ 291,443
Federal/State Grants - Food	-	-	-	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	206	-	-	29,226	-	-	31,803	10	2,467
Sales	-	-	-	-	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	-	-	-	-	-
Interest and Investment Income	-	-	-	-	2	-	-	-	-	-
Interprogram Transfer In	-	-	-	-	-	-	-	-	-	231
Developer Fees	-	-	-	-	-	-	-	-	-	-
Demolition Revenue	-	-	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-	209,951	102,124
Fundraising	-	-	-	-	-	-	-	-	-	-
<b>Total Support and Revenues</b>	<b>-</b>	<b>268,157</b>	<b>-</b>	<b>-</b>	<b>299,682</b>	<b>-</b>	<b>-</b>	<b>31,803</b>	<b>362,306</b>	<b>396,265</b>
<b>Expenses:</b>										
Salaries and Wages	-	85,732	32,440	-	118,208	-	-	-	241,633	240,665
Other Employee Benefits	-	5,198	3,342	-	8,756	-	-	-	23,213	19,192
Supplies	-	9,490	193	5,000	16,562	-	-	1,294	1,813	1,548
Occupancy	-	47,628	980	-	49,872	-	-	-	-	2,394
Payroll Taxes	-	6,453	2,621	-	9,074	-	-	-	18,044	17,891
Equipment Rental and Maintenance	-	18,178	1,025	-	36,603	-	425	-	2,659	24,876
Contractual Services	-	1,144	248	-	1,414	-	-	-	2,801	5,915
Accounting	-	5,733	2,287	-	8,257	-	-	-	9,016	9,763
Other Program Services	-	7,867	2,564	-	11,603	-	77	-	705	525
Utilities	-	11,740	-	-	18,191	-	11,782	-	8,884	76
Pension	-	1,218	39	-	1,257	-	-	-	8,522	9,783
Other Expenses	-	1,827	42	-	1,883	-	-	4,381	1,169	2,728
Travel	-	621	752	-	1,373	-	-	-	-	-
Subrecipient Services	-	-	-	-	-	-	-	-	-	-
Conferences/Conventions	-	5,826	421	-	6,247	-	-	-	300	277
Construction	-	-	-	-	-	-	-	-	-	-
Insurance	-	1,405	366	-	4,768	-	-	3,548	2,066	5,032
Interprogram Transfer Out	-	-	-	-	3,458	-	-	-	-	639
Telephone	-	4,625	613	-	5,403	-	-	617	7,041	3,076
Depreciation Expense	-	-	-	-	-	-	-	6,202	-	584
Vehicle Expenses	-	1,720	-	-	1,720	-	-	-	-	2,898
In-Kind Expense	-	-	-	-	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-	-	-	-	-
Advertising/Promotion	-	-	-	-	-	-	-	-	3,681	654
Postage and Shipping	-	116	16	-	132	-	-	-	350	207
Employment Costs	-	2,296	859	-	3,155	-	-	-	8,278	1,788
Interest Expense	-	-	-	-	-	-	-	-	-	-
Printing and Publications	-	5	-	-	5	-	-	-	15	350
Property Taxes	-	-	-	-	85	-	-	3,477	4,344	-
Home Costs	-	-	-	-	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-	-	-	-	-
Fines and Penalties	-	-	-	-	50	-	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>218,822</b>	<b>48,808</b>	<b>5,000</b>	<b>308,076</b>	<b>-</b>	<b>-</b>	<b>31,803</b>	<b>344,534</b>	<b>350,861</b>
Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP	-	49,335	(48,808)	(5,000)	(8,394)	-	-	-	17,772	45,404
Net Assets at Beginning of Year	9,690	-	100,535	-	27,213	45,217	30,652	213,324	222,824	407,124
Net Assets at End of Year	<u>\$ 9,690</u>	<u>\$ 49,335</u>	<u>\$ 51,727</u>	<u>\$ (5,000)</u>	<u>\$ 18,819</u>	<u>\$ 45,217</u>	<u>\$ 30,652</u>	<u>\$ 213,324</u>	<u>\$ 240,596</u>	<u>\$ 452,528</u>

**WESTMORELAND HUMAN OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM – NON GAAP**  
**FOR THE YEAR ENDED JUNE 30 2023**  
**CONTINUED**

	Behavioral Health Programs (Continued)									
	705	706	707	708	709	710	711	713	714	715
	Risk Assessment Management	HSS Permanent Housing	Crisis Intervention Residential	HSS Supportive Housing	Permanent Supportive Housing	Pittsburgh St. Supportive Housing	New Foundations	Community Solutions	New Freedom New Foundation	MHMR Re-Entry Program
<b>Support and Revenues:</b>										
Federal/State Grants	\$ -	\$ 229,253	\$ -	\$ 115,341	\$ -	\$ 95,297	\$ 274,804	\$ 86,377	\$ 1	\$ 218,832
Federal/State Grants - Food	-	-	-	-	-	-	-	-	-	-
Local Grants	-	25,872	-	-	-	6,649	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	12,197	-	13,862	-	3,078	-	7,500	-	-
Sales	-	-	-	-	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	-	-	-	-	-
Interest and Investment Income	-	-	-	-	-	-	-	-	-	-
Interprogram Transfer In	-	-	-	-	-	-	-	-	-	639
Developer Fees	-	-	-	-	-	-	-	-	-	-
Demolition Revenue	-	-	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-
<b>Total Support and Revenues</b>	<b>-</b>	<b>267,322</b>	<b>-</b>	<b>129,203</b>	<b>-</b>	<b>105,024</b>	<b>274,804</b>	<b>93,877</b>	<b>1</b>	<b>219,471</b>
<b>Expenses:</b>										
Salaries and Wages	-	39,219	-	59,458	-	14,388	165,434	55,013	-	89,680
Other Employee Benefits	-	4,278	-	6,754	-	1,654	20,161	6,367	-	6,876
Supplies	-	14,841	-	12,984	-	2,824	17,774	3,680	-	37,093
Occupancy	-	116,486	-	20,347	-	48,491	-	386	-	-
Payroll Taxes	-	2,784	-	4,399	-	1,105	12,411	4,086	-	6,703
Equipment Rental and Maintenance	-	44,998	-	4,918	-	21,247	3,706	498	-	60,367
Contractual Services	-	1,387	-	645	-	3,277	3,071	836	-	1,875
Accounting	-	6,405	-	2,318	-	3,277	7,428	2,039	-	7,209
Other Program Services	-	5,704	-	5,329	-	1,965	4,941	831	-	1,931
Utilities	-	17,183	-	2,037	-	37	11,591	6,701	-	913
Pension	-	291	-	1,531	-	52	4,328	1,569	-	1,027
Other Expenses	-	3,261	-	26	-	552	595	1,108	-	619
Travel	-	189	-	-	-	156	-	-	-	-
Subrecipient Services	-	-	-	-	-	-	-	-	-	-
Conferences/Conventions	-	2,216	-	-	-	-	-	118	-	300
Construction	-	-	-	-	-	-	-	-	-	-
Insurance	-	4,024	-	380	-	4,094	3,473	2,809	-	496
Interprogram Transfer Out	-	-	-	-	-	-	-	-	-	-
Telephone	-	414	-	1,409	-	1,044	1,629	1,746	-	1,485
Depreciation Expense	-	-	-	-	-	-	-	-	13,257	4,296
Vehicle Expenses	-	2,427	-	859	-	-	138	1,981	-	-
In-Kind Expense	-	-	-	-	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-	-	-	-	-
Advertising/Promotion	-	-	-	-	-	100	-	-	-	-
Postage and Shipping	-	9	-	-	-	-	32	15	-	200
Employment Costs	-	1,201	-	1,413	-	761	3,883	709	-	2,698
Interest Expense	-	-	-	-	-	-	-	-	-	-
Printing and Publications	-	5	-	44	-	-	-	-	-	-
Property Taxes	-	-	-	993	-	-	6,205	869	-	-
Home Costs	-	-	-	-	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-	-	-	-	-
Fines and Penalties	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>267,322</b>	<b>-</b>	<b>125,844</b>	<b>-</b>	<b>105,024</b>	<b>266,800</b>	<b>91,361</b>	<b>13,257</b>	<b>223,768</b>
<b>Net Increase (Decrease) in Net Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,359</b>	<b>-</b>	<b>-</b>	<b>8,004</b>	<b>2,516</b>	<b>(13,256)</b>	<b>(4,297)</b>
<b>Net Assets at Beginning of Year</b>	<b>18,039</b>	<b>1,199</b>	<b>19,976</b>	<b>15,626</b>	<b>(138)</b>	<b>-</b>	<b>39,372</b>	<b>3,358</b>	<b>489,596</b>	<b>42,622</b>
<b>Net Assets at End of Year</b>	<b>\$ 18,039</b>	<b>\$ 1,199</b>	<b>\$ 19,976</b>	<b>\$ 18,985</b>	<b>\$ (138)</b>	<b>\$ -</b>	<b>\$ 47,376</b>	<b>\$ 5,874</b>	<b>\$ 476,340</b>	<b>\$ 38,325</b>

**WESTMORELAND HUMAN OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM – NON GAAP**  
**FOR THE YEAR ENDED JUNE 30 2023**  
**CONTINUED**

	Behavioral Health Programs (Continued)			Other Supporting Services						
	716	717	718	Totals (Memorandum Only)	901	902	904	905	908 PA Department of Transportation	909
	128 130 East Pittsburgh Street	Transitional Housing	New Trans Housing Ben Venue		Family Development	Family Savings	Hospitalization Cobra	Next Steps Supportive Housing		Prevention
<b>Support and Revenues:</b>										
Federal/State Grants	\$ -	\$ 137,691	\$ 290,094	\$ 1,891,478	\$ -	\$ -	\$ -	\$ 376,835	\$ -	\$ -
Federal/State Grants - Food	-	-	-	-	-	-	-	-	-	-
Local Grants	-	-	-	32,521	-	-	-	35,772	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Revenue	231	5,810	-	76,958	-	-	491	81,811	-	-
Sales	-	-	-	-	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	-	-	-	-	-
Interest and Investment Income	-	-	-	-	-	-	-	-	-	-
Interprogram Transfer In	-	-	-	870	-	-	-	-	-	-
Developer Fees	-	-	-	-	-	-	-	-	-	-
Demolition Revenue	-	-	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	312,075	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-
<b>Total Support and Revenues</b>	<b>231</b>	<b>143,501</b>	<b>290,094</b>	<b>2,313,902</b>	<b>-</b>	<b>-</b>	<b>491</b>	<b>494,418</b>	<b>-</b>	<b>-</b>
<b>Expenses:</b>										
Salaries and Wages	-	83,555	2,936	991,981	-	-	-	72,750	-	-
Other Employee Benefits	-	10,159	-	98,654	-	-	491	5,674	-	-
Supplies	-	3,567	25,191	122,609	-	-	-	33,283	-	-
Occupancy	-	-	-	188,104	-	-	-	159,118	-	-
Payroll Taxes	-	6,196	-	73,619	-	-	-	5,460	-	-
Equipment Rental and Maintenance	-	2,816	-	166,510	-	-	-	127,110	-	-
Contractual Services	-	374	1,637	21,818	-	-	-	963	-	-
Accounting	-	2,740	2,962	53,157	-	-	-	8,464	-	-
Other Program Services	-	10,659	3,190	35,857	-	-	-	20,410	2,176	-
Utilities	-	7,656	131	66,991	-	-	-	48,144	-	-
Pension	-	1,453	-	28,556	-	-	-	1,125	-	-
Other Expenses	-	2,328	-	16,767	-	-	-	131	-	-
Travel	-	-	-	345	-	-	-	180	-	-
Subrecipient Services	-	-	-	-	-	-	-	-	-	-
Conferences/Conventions	-	600	-	3,811	-	-	-	307	-	-
Construction	0	-	-	-	-	-	-	-	-	-
Insurance	-	3,280	-	29,202	-	-	-	4,388	-	-
Interprogram Transfer Out	231	-	-	870	-	-	-	-	-	-
Telephone	-	667	-	19,128	-	-	-	2,003	-	-
Depreciation Expense	10,256	-	511	35,106	-	-	-	-	-	-
Vehicle Expenses	-	313	-	8,616	-	-	-	3,263	-	-
In-Kind Expense	-	-	-	-	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-	-	-	-	-
Advertising/Promotion	-	-	-	4,435	-	-	-	100	-	-
Postage and Shipping	-	278	200	1,291	-	-	-	39	-	-
Employment Costs	-	2,653	-	23,384	-	-	-	1,501	-	-
Interest Expense	-	197	-	197	-	-	-	-	-	-
Printing and Publications	-	-	350	764	-	-	-	5	-	-
Property Taxes	-	-	-	15,888	-	-	-	-	-	-
Home Costs	-	-	6,039	6,039	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-	-	-	1,189	-
Fines and Penalties	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>10,487</b>	<b>139,491</b>	<b>43,147</b>	<b>2,013,699</b>	<b>-</b>	<b>-</b>	<b>491</b>	<b>494,418</b>	<b>3,365</b>	<b>-</b>
<b>Net Increase (Decrease) in Net Assets</b>	<b>(10,256)</b>	<b>4,010</b>	<b>246,947</b>	<b>300,203</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,365)</b>	<b>-</b>
<b>Prior to Adjustments Required to Convert to GAAP</b>										
<b>Net Assets at Beginning of Year</b>	<b>397,436</b>	<b>-</b>	<b>-</b>	<b>1,946,227</b>	<b>506</b>	<b>9</b>	<b>-</b>	<b>7</b>	<b>135,391</b>	<b>(3)</b>
<b>Net Assets at End of Year</b>	<b>\$ 387,180</b>	<b>\$ 4,010</b>	<b>\$ 246,947</b>	<b>\$ 2,246,430</b>	<b>\$ 506</b>	<b>\$ 9</b>	<b>\$ -</b>	<b>\$ 7</b>	<b>\$ 132,026</b>	<b>\$ (3)</b>

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
 SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM – NON GAAP  
 FOR THE YEAR ENDED JUNE 30 2023  
 CONTINUED

	Other Supporting Services								
	912	916	917	922	924	926	929	930	931
	Work Ready	M3 Program	VITA	Westmoreland County Coalition	Shop With A Cop	American Architectural Salvage	Senior Health Expo	Aging and Disability Resources	Aging and Disability Resources
<b>Support and Revenues:</b>									
Federal/State Grants	\$ -	\$ 8,008	\$ 20,808	\$ -	\$ -	\$ -	\$ -	\$ 62,245	\$ -
Federal/State Grants - Food	-	-	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	150	-	-	-	-
Other Revenue	-	-	-	-	197,392	2,039	-	-	-
Sales	-	-	-	-	-	106,624	-	-	-
In-Kind Revenues	-	-	-	-	-	-	-	-	-
Interest and Investment Income	-	-	-	-	-	-	-	-	-
Interprogram Transfer In	-	-	5,650	-	-	-	-	-	-
Developer Fees	-	-	-	-	-	-	-	-	-
Demolition Revenue	-	-	-	-	-	0	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	125	-	-	-	-
<b>Total Support and Revenues</b>	<b>-</b>	<b>8,008</b>	<b>26,458</b>	<b>-</b>	<b>197,667</b>	<b>108,663</b>	<b>-</b>	<b>62,245</b>	<b>-</b>
<b>Expenses:</b>									
Salaries and Wages	-	34,107	24,852	-	456	82,159	-	25,810	-
Other Employee Benefits	-	6,828	785	-	-	6,648	-	5,142	-
Supplies	-	572	145	-	2,840	2,159	-	-	-
Occupancy	-	4,392	-	-	-	-	-	-	-
Payroll Taxes	-	2,501	1,901	-	-	6,478	-	1,874	-
Equipment Rental and Maintenance	-	256	279	-	-	2,333	-	195	47
Contractual Services	-	282	82	-	3,660	1,326	-	990	-
Accounting	-	2,070	-	-	2,938	3,036	-	-	-
Other Program Services	-	4,467	50	-	93,444	504	-	10,841	-
Utilities	-	-	-	-	-	21,248	-	-	-
Pension	-	436	-	-	-	3,946	-	-	-
Other Expenses	-	169	404	-	15,841	13,798	-	82	-
Travel	-	740	-	-	-	-	-	512	-
Subrecipient Services	-	-	-	-	-	-	-	-	-
Conferences/Conventions	-	2,360	-	-	-	-	-	7,000	-
Construction	-	-	-	-	-	0	-	-	-
Insurance	-	414	120	-	-	24,600	-	355	-
Interprogram Transfer Out	-	-	-	-	-	-	-	-	-
Telephone	-	766	-	-	-	758	-	444	-
Depreciation Expense	-	-	-	-	-	17,629	-	-	-
Vehicle Expenses	-	16,973	-	-	158	3,596	-	-	-
In-Kind Expense	-	-	-	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-	-	9,000	-
Advertising/Promotion	-	-	-	-	-	550	-	-	-
Postage and Shipping	-	-	5	-	-	24	-	-	-
Employment Costs	-	709	-	-	-	3,082	-	-	-
Interest Expense	-	-	-	-	-	11,061	-	-	-
Printing and Publications	-	-	48	-	12,670	75	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-
Home Costs	-	-	-	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	(12,500)	-	-	-
Fines and Penalties	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>78,042</b>	<b>28,671</b>	<b>-</b>	<b>132,007</b>	<b>192,510</b>	<b>-</b>	<b>62,245</b>	<b>47</b>
<b>Net Increase (Decrease) in Net Assets</b>	<b>-</b>	<b>(70,034)</b>	<b>(2,213)</b>	<b>-</b>	<b>65,660</b>	<b>(83,847)</b>	<b>-</b>	<b>-</b>	<b>(47)</b>
<b>Prior to Adjustments Required to Convert to GAAP</b>									
<b>Net Assets at Beginning of Year</b>	<b>-</b>	<b>81,499</b>	<b>2,215</b>	<b>3,094</b>	<b>390,832</b>	<b>341,797</b>	<b>8,851</b>	<b>-</b>	<b>373</b>
<b>Net Assets at End of Year</b>	<b>\$ -</b>	<b>\$ 11,465</b>	<b>\$ 2</b>	<b>\$ 3,094</b>	<b>\$ 456,492</b>	<b>\$ 257,950</b>	<b>\$ 8,851</b>	<b>\$ -</b>	<b>\$ 326</b>

**WESTMORELAND HUMAN OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM – NON GAAP**  
**FOR THE YEAR ENDED JUNE 30 2023**  
**CONTINUED**

	Other Supporting Services (Continued)									
	933/935	940	943	946	948	949	950	951	952	954
	Drug Overdose Taskforce	New Kensington NPP	Computers for Families	Backpack Program	Pittsburgh Foundation Grant	Recovery Employment Partnership	Welcome Everyone	Welcome Center	Childrens First	Hillman Foundation Capitalization
<b>Support and Revenues:</b>										
Federal/State Grants	\$ 3,012	\$ 338,378	\$ -	\$ -	\$ -	\$ 226,407	\$ 116,270	\$ 100,000	\$ -	\$ -
Federal/State Grants - Food	-	-	-	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	11,268	-	8,750	17,478	-
Sales	-	-	-	-	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	-	-	-	-	-
Interest and Investment Income	-	-	-	-	-	-	-	-	-	-
Interprogram Transfer In	-	-	280	-	-	-	654	3,387	1,178	-
Developer Fees	-	-	-	-	-	-	-	-	-	-
Demolition Revenue	-	-	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-
<b>Total Support and Revenues</b>	<b>3,012</b>	<b>338,378</b>	<b>280</b>	<b>-</b>	<b>-</b>	<b>237,675</b>	<b>116,924</b>	<b>112,137</b>	<b>18,656</b>	<b>-</b>
<b>Expenses:</b>										
Salaries and Wages	1,865	53,725	-	-	-	157,121	13,775	60,989	-	-
Other Employee Benefits	226	1,566	-	-	-	15,890	3,613	11,540	-	-
Supplies	-	20,075	-	-	-	13,515	186	2,101	18,552	-
Occupancy	-	-	-	-	-	6,620	-	12,691	-	-
Payroll Taxes	145	2,386	-	-	-	11,997	1,003	4,488	-	-
Equipment Rental and Maintenance	67	163,780	2,245	-	-	4,740	1,628	6,180	-	127
Contractual Services	23	7,069	-	-	-	900	1,004	462	-	3,712
Accounting	349	-	-	-	-	5,477	993	2,457	-	-
Other Program Services	-	275	-	-	-	9,500	83,688	26,807	-	-
Utilities	-	-	-	-	-	72	-	1,054	6	-
Pension	97	39	-	-	-	3,804	-	2,526	-	-
Other Expenses	-	35,895	-	-	-	608	-	1,422	(189)	4,625
Travel	3	684	-	-	-	802	123	139	-	-
Subrecipient Services	-	-	-	-	-	-	-	-	-	-
Conferences/Conventions	-	52	-	-	-	198	-	-	-	-
Construction	-	30,000	-	-	-	-	-	19,389	-	-
Insurance	-	2,309	-	-	-	915	481	472	-	-
Interprogram Transfer Out	-	-	-	-	-	-	-	-	-	-
Telephone	-	628	-	-	-	2,997	319	915	-	-
Depreciation Expense	-	-	-	-	-	-	-	-	-	-
Vehicle Expenses	-	-	-	-	-	-	-	148	-	-
In-Kind Expense	-	-	-	-	-	-	-	-	-	-
Administrative Expenses	-	17,000	-	-	-	-	-	-	-	-
Advertising/Promotion	28	-	-	-	-	150	921	-	-	-
Postage and Shipping	-	-	135	-	-	-	-	221	310	-
Employment Costs	322	-	-	-	-	2,369	190	2,204	-	-
Interest Expense	-	-	-	-	-	-	-	922	-	-
Printing and Publications	-	2,895	-	-	-	-	-	10	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-
Home Costs	-	-	-	-	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-	-	-	-	-
Fines and Penalties	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>3,125</b>	<b>338,378</b>	<b>2,380</b>	<b>-</b>	<b>-</b>	<b>237,675</b>	<b>107,924</b>	<b>157,137</b>	<b>18,679</b>	<b>8,464</b>
<b>Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP</b>	<b>(113)</b>	<b>-</b>	<b>(2,100)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,000</b>	<b>(45,000)</b>	<b>(23)</b>	<b>(8,464)</b>
<b>Net Assets at Beginning of Year</b>	<b>11,245</b>	<b>-</b>	<b>2,100</b>	<b>566</b>	<b>1,574</b>	<b>700</b>	<b>2</b>	<b>45,000</b>	<b>-</b>	<b>50,000</b>
<b>Net Assets at End of Year</b>	<b>\$ 11,132</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 566</b>	<b>\$ 1,574</b>	<b>\$ 700</b>	<b>\$ 9,002</b>	<b>\$ -</b>	<b>\$ (23)</b>	<b>\$ 41,536</b>

**WESTMORELAND HUMAN OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM – NON GAAP**  
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**CONTINUED**

	Other Supporting Services (Continued)										Totals (Memorandum Only)
	955	956	957	958	959	960	962	963	964	965	
	Youth Homelessness Support	Host Home	PA Council On Arts	TH/RRH HUD	Westmoreland SSO HUD	Elder Cottage Housing	Flood Donations	Regional Systems Navigations	Youth Re-Entry Program	PCCD YJAB	
<b>Support and Revenues:</b>											
Federal/State Grants	\$ 72,974	\$ 177,351	\$ -	\$ 130,730	\$ 72,294	\$ 772	\$ -	\$ 101,239	\$ 7,402	\$ 3,651	\$ 1,818,376
Federal/State Grants - Food	-	-	-	-	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-	-	-	-	35,772
Donations	-	-	-	-	-	-	-	-	-	-	150
Other Revenue	-	-	-	37	-	-	36,450	140	-	-	355,856
Sales	-	-	-	-	-	-	-	-	-	-	106,624
In-Kind Revenues	-	-	-	-	-	-	-	-	-	-	-
Interest and Investment Income	-	-	-	-	-	-	-	-	-	-	-
Interprogram Transfer In	-	-	-	-	1,447	-	-	-	26	62	12,684
Developer Fees	-	-	-	-	-	-	-	-	-	-	-
Demolition Revenue	-	-	-	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	125
<b>Total Support and Revenues</b>	<b>72,974</b>	<b>177,351</b>	<b>-</b>	<b>130,767</b>	<b>73,741</b>	<b>772</b>	<b>36,450</b>	<b>101,379</b>	<b>7,428</b>	<b>3,713</b>	<b>2,329,587</b>
<b>Expenses:</b>											
Salaries and Wages	54,140	75,223	-	31,710	19,316	124	-	59,491	4,020	1,934	773,567
Other Employee Benefits	5,722	11,859	-	2,343	1,989	-	-	5,304	246	156	86,022
Supplies	-	1,351	-	13,995	1,076	-	-	27	16	-	109,893
Occupancy	604	9,719	-	39,847	7,520	-	-	3,080	181	-	243,772
Payroll Taxes	4,057	5,363	-	1,971	1,155	-	-	4,361	295	143	55,578
Equipment Rental and Maintenance	388	15,005	3,500	11,266	13,215	-	-	10,745	345	-	363,451
Contractual Services	447	930	-	1,245	896	210	-	1,019	170	195	25,585
Accounting	3,118	4,806	-	7,190	5,096	820	-	5,703	752	886	54,155
Other Program Services	102	10,486	-	14,641	5,679	-	35,127	5,378	1,000	-	324,575
Utilities	-	27	-	2,870	285	-	-	40	24	-	73,770
Pension	-	1,686	-	574	554	-	-	1,022	-	-	15,809
Other Expenses	32	328	-	316	403	750	40	39	22	-	74,716
Travel	258	700	-	423	311	-	-	533	26	63	5,497
Subrecipient Services	-	-	-	-	-	-	-	-	-	-	-
Conferences/Conventions	23	8,609	-	343	-	-	-	2,119	-	-	21,011
Construction	-	-	-	-	-	-	-	-	-	-	49,389
Insurance	410	681	-	695	497	22	-	549	34	39	36,981
Interprogram Transfer Out	-	-	-	-	-	-	-	-	-	-	-
Telephone	1,936	13,493	-	-	-	-	-	76	-	-	24,335
Depreciation Expense	-	-	-	-	-	-	-	-	-	-	17,629
Vehicle Expenses	400	46	-	49	-	-	-	637	-	-	25,270
In-Kind Expense	-	-	-	-	-	-	-	-	-	-	-
Administrative Expense	-	-	-	-	-	-	-	-	-	-	26,000
Advertising/Promotion	-	777	-	-	15,075	-	-	340	-	-	17,941
Postage and Shipping	-	82	-	198	-	-	-	-	-	-	1,014
Employment Costs	1,332	1,018	-	844	571	-	-	719	297	297	15,455
Interest Expense	-	-	-	242	103	-	-	183	-	-	12,511
Printing and Publications	5	-	-	5	-	-	-	5	-	-	15,718
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Home Costs	-	-	-	-	-	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-	-	-	-	-	(11,311)
Fines and Penalties	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>72,974</b>	<b>162,189</b>	<b>3,500</b>	<b>130,767</b>	<b>73,741</b>	<b>1,926</b>	<b>35,167</b>	<b>101,370</b>	<b>7,428</b>	<b>3,713</b>	<b>2,458,333</b>
Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP	-	15,162	(3,500)	-	-	(1,154)	1,283	9	-	-	(128,746)
Net Assets at Beginning of Year	-	-	3,500	-	-	2,500	-	-	-	-	1,081,758
Net Assets at End of Year	\$ -	\$ 15,162	\$ -	\$ -	\$ -	\$ 1,346	\$ 1,283	\$ 9	\$ -	\$ -	\$ 953,012

**WESTMORELAND HUMAN OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM – NON GAAP**  
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**CONTINUED**

	<u>Fundraising</u>		<u>General and Administrative</u>				<u>Totals (Memorandum Only)</u>	<u>Combined Totals</u>
	300		300	100	120	130		
	<u>Unrestricted Fundraising</u>	<u>Totals (Memorandum Only)</u>	<u>Unrestricted</u>	<u>CSBG Administrative</u>	<u>COVID 19 Programs</u>	<u>CDBG COVID Funding</u>		
<b>Support and Revenues:</b>								
Federal/State Grants	\$ -	\$ -	\$ -	\$ 680,415	\$ 246,204	\$ 920	\$ 927,539	\$ 14,570,469
Federal/State Grants - Food	-	-	-	-	-	-	-	357,005
Local Grants	-	-	-	-	-	-	-	68,293
Donations	-	-	-	-	-	-	-	150
Other Revenue	27,119	27,119	26,961	685,776	-	-	712,737	2,051,056
Sales	-	-	-	-	-	-	-	106,624
In-Kind Revenues	-	-	-	-	-	-	-	115,065
Interest and Investment Income	-	-	-	-	-	-	-	2
Interprogram Transfer In	-	-	-	3,458	1	-	3,459	20,149
Developer Fees	-	-	-	27,654	-	-	27,654	27,654
Demolition Revenue	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	312,075
Fundraising	36,102	36,102	-	-	-	-	-	36,227
<b>Total Support and Revenues</b>	<b>63,221</b>	<b>63,221</b>	<b>26,961</b>	<b>1,397,303</b>	<b>246,205</b>	<b>920</b>	<b>1,671,389</b>	<b>17,664,769</b>
<b>Expenses:</b>								
Salaries and Wages	2,562	2,562	-	820,913	36,720	-	857,633	8,445,638
Other Employee Benefits	-	-	-	109,875	120,635	-	230,510	1,311,479
Supplies	6,939	6,939	-	18,768	9,778	-	28,546	767,154
Occupancy	200	200	6,432	72,225	20,775	-	99,432	985,105
Payroll Taxes	187	187	-	60,524	2,873	-	63,397	635,938
Equipment Rental and Maintenance	4,903	4,903	(216,720)	32,122	6,330	-	(178,268)	832,863
Contractual Services	40	40	-	171,077	130	-	171,207	307,979
Accounting	627	627	-	-	1,521	-	1,521	348,807
Other Program Services	3,779	3,779	6,873	23,098	4,289	920	35,180	1,158,919
Utilities	113	113	-	1,664	-	-	1,664	188,460
Pension	78	78	-	39,758	2,597	-	42,355	287,448
Other Expenses	18,160	18,160	431	5,171	9	-	5,611	142,775
Travel	246	246	-	1,144	-	-	1,144	147,172
Subrecipient Services	-	-	-	-	-	-	-	221,400
Conferences/Conventions	-	-	24	4,054	-	-	4,078	116,395
Construction	30,611	30,611	-	-	-	-	-	80,001
Insurance	-	-	28	6,965	515	-	7,508	118,947
Interprogram Transfer Out	3,024	3,024	12,976	-	-	-	12,976	20,328
Telephone	209	209	-	5,293	35	-	5,328	93,353
Depreciation Expense	-	-	7,130	-	-	-	7,130	59,865
Vehicle Expenses	-	-	-	6,234	-	-	6,234	64,142
In-Kind Expense	-	-	-	-	-	-	-	115,065
Administrative Expense	-	-	-	69	-	-	69	26,069
Advertising/Promotion	709	709	3,120	4,813	5,000	-	12,933	47,391
Postage and Shipping	124	124	23	2,065	566	-	2,654	8,236
Employment Costs	2,777	2,777	-	6,935	34,311	-	41,246	223,458
Interest Expense	11,650	11,650	-	775	-	-	775	31,890
Printing and Publications	877	877	-	3,761	121	-	3,882	21,246
Property Taxes	-	-	-	-	-	-	-	15,973
Home Costs	-	-	-	-	-	-	-	6,039
(Gain) Loss on Sale of Property	-	-	-	-	-	-	-	(11,311)
Fines and Penalties	-	-	-	-	-	-	-	50
<b>Total Expenses</b>	<b>87,815</b>	<b>87,815</b>	<b>(179,683)</b>	<b>1,397,303</b>	<b>246,205</b>	<b>920</b>	<b>1,464,745</b>	<b>16,818,274</b>
Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP	(24,594)	(24,594)	206,644	-	-	-	206,644	846,495
Net Assets at Beginning of Year	246,827	246,827	45,311	-	77	-	45,388	3,355,961
Net Assets at End of Year	<b>\$ 222,233</b>	<b>\$ 222,233</b>	<b>\$ 251,955</b>	<b>\$ -</b>	<b>\$ 77</b>	<b>\$ -</b>	<b>\$ 252,032</b>	<b>\$ 4,202,456</b>



## **SINGLE AUDIT REPORTS**

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AND PENNSYLVANIA DEPARTMENT OF HUMAN  
SERVICES FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023

LIST OF REPORT DISTRIBUTION

- Westmoreland Human Opportunities, Inc. – Twelve copies of the Single Audit Report package.
- County of Westmoreland, Controller's Office, Courthouse Square Suite 111, 210 Main Street, Greensburg, Pennsylvania 15601 - One copy of the Single Audit Report package.
- Westmoreland County Children's Bureau, 40 North Pennsylvania Avenue, Suite 310, Greensburg, Pennsylvania 15601, - Two copies of the Single Audit Report package.
- Commonwealth of Pennsylvania, Office of the Budget, Bureau of Audits, 303 Walnut Street, Bell Tower - Strawberry Square, Sixth Floor, Harrisburg, Pennsylvania 17101 –Filed electronically.
- Bureau of the Census, Data Preparation Division, 1201 East 10 Street, Jeffersonville, Indiana 47132, Attn: Single Audit Clearinghouse – Filed electronically.
- Commonwealth of Pennsylvania, Department of Education, Bureau of Community & Student Services, Director's Office, 333 Market Street, Harrisburg, Pennsylvania 17126-0333 Attn: Shirley Gould - One Copy of the Single Audit Report package.
- Westmoreland County Behavioral Health and Developmental Services, 40 North Pennsylvania Avenue, Suite 110, Greensburg, Pennsylvania 15601 - Attn: Dirk Matson, Fiscal Officer III - Two copies of the Single Audit Report package.
- Westmoreland County Department of Planning and Development, 40 North Pennsylvania Avenue, Suite 520, Greensburg, Pennsylvania 15601 - Attn: Mr. Jason Rigone - Two copies of the Single Audit Report package.
- Seton Hill Child Services, Inc. - Human Services Center, 226 South Maple Avenue, Greensburg, Pennsylvania 15601 - Two copies of the Single Audit Report package.
- U.S. Department of Housing and Urban Development, William Moorhead Federal Building, 1000 Liberty Avenue, Suite 1000, Pittsburgh, Pennsylvania 15222-4004 - Attn: Pamela Coll - One copy of the Single Audit Report package.
- Fayette County Behavioral Health Administration, 215 Jacob Murphy Lane, Uniontown, Pennsylvania 15401 - Attn: Harry Franks, III - One copy of the Single Audit Report package.
- Redevelopment Authority of the City of New Kensington, 901 Fifth Avenue, Room 300, New Kensington, Pennsylvania 15068 – One copy of the Single Audit Report package.
- Westmoreland – Fayette Workforce Investment Board, Westmoreland County Community College, Business, and Industry Center, 145 Pavilion Lane, Youngwood, Pennsylvania 15697 – One copy of the Single Audit Report package.

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND PENNSYLVANIA DEPARTMENT OF HUMAN  
 SERVICES FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2023

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Federal AL Number</u>	<u>Pass Through Grantor's/Contract Number</u>	<u>Funds Received</u>	<u>Federal Expenditures</u>	<u>Subrecipient Expenditures</u>
<u>U.S. Department of Health and Human Services</u>					
Head Start Programs:					
Head Start	93.600	03CH01207301	\$ 4,673,820	\$ 4,797,927 *	\$ -
Head Start ARP/CRRSA	93.600	03CHE000638-01-C6	395,717	365,583 *	-
Head Start ARP/CRRSA	93.600	03CHE000638-01-C5	12,364	21,465 *	-
Passed Through Seton Hill Child Services, Inc.:					
Early Head Start Program 21/22	93.600	03CH011809-01-02	207,374	148,941 *	-
Early Head Start Program 22/23	93.600		324,145	348,244 *	-
Early Head Start Program 21/23	93.600	03HE00137001C6	57,048	57,048 *	-
Early Head Start Program 21/23	93.600	03HE00137001C7	12,941	12,941 *	-
Total Head Start Programs			<u>5,683,409</u>	<u>5,752,149</u>	<u>-</u>
Passed Through the Commonwealth of Pennsylvania Department of Human Services:					
Community Service Block Grant	93.569	C000066921	508,276	352,475 *	-
Community Service Block Grant	93.569	C000082015	<u>700,439</u>	<u>682,919 *</u>	<u>-</u>
Total Community Service Block Grant			<u>1,208,715</u>	<u>1,035,394</u>	<u>-</u>
Passed Through Pennsylvania Department of Drug and Alcohol Programs:					
PA State Opioid Response Supplement	93.959	41000090417	37,132	103,299	-
PA State Opioid Response Supplement	93.959	4100086496	<u>138,130</u>	<u>226,406</u>	<u>-</u>
Passed Through Westmoreland County Behavioral Health and Developmental Services:					
Passed Through Westmoreland County MHMR	93.958	-	<u>202,594</u>	<u>192,149</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>\$ 7,269,980</u>	<u>\$ 7,309,397</u>	<u>\$ -</u>

\* Denotes tested as a major program

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND PENNSYLVANIA DEPARTMENT OF HUMAN  
 SERVICES FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2023  
 (CONTINUED)

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Federal AL Number</u>	<u>Pass Through Grantor's/Contract Number</u>	<u>Funds Received</u>	<u>Federal Expenditures</u>	<u>Subrecipient Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>					
Supportive Housing Program	14.267	PA0774L3E012005	399,254	188,280	-
Supportive Housing Program	14.267	PA0774L3E012106	180,722	188,555	-
Supportive Housing Program	14.267	PA0600L3E012109	205,670	229,253	-
Supportive Housing Program	14.267	PA0600L3E012008	36,973	-	-
Supportive Housing Program	14.267	PA0679L3E012108	60,184	65,511	-
Supportive Housing Program	14.267	PA0679L3E012007	64,140	29,786	-
			<u>946,943</u>	<u>701,385</u>	<u>-</u>
Youth Homelessness Demonstration Program	14.276	PA1056Y3E011900	63,626	73,587	-
Youth Homelessness Demonstration Program	14.276	PA1059Y3E011900	119,794	130,730	-
Youth Homelessness Demonstration Program	14.276	PA1058Y3E011900	65,067	72,294	-
Youth Homelessness Demonstration Program	14.276	PA1057Y3E011900	76,768	101,239	-
			<u>325,255</u>	<u>377,850</u>	<u>-</u>
<u>Passed through Westmoreland County</u>					
Community Development Block Grant	14.218	18-108	76,000	68,291	-
<u>Passed through the City of Greensburg</u>					
Community Development Block Grant	14.218	C000075489	900	900	-
Total U.S. Department of Housing and Urban Development			<u>1,349,098</u>	<u>1,148,426</u>	<u>-</u>
<u>Department of Public Welfare:</u>					
<u>Passed thru Westmoreland County</u>					
Medical Assistance Program	93.778	N/A	46,663	45,904	-
Medicare Enrollment Assistance Program	93.071	N/A	-	9,281	-
Total Department of Public Welfare			<u>46,663</u>	<u>55,185</u>	<u>-</u>
<u>U.S. Department of Treasury</u>					
<u>Passed Through the United Way of Southwestern Pennsylvania</u>					
Volunteer Income Tax Assistance	21.009	N/A	20,808	20,808	-
<u>Passed through WorkForce Investment Board</u>					
ARC Inspire	23.002	N/A	14,635	3,012	-
WIB Transitional Employment	17.258	WIOA@@-YR-002	4,351	7,402	-
Total U.S. Department of Labor			<u>\$ 18,986</u>	<u>\$ 10,414</u>	<u>\$ -</u>

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
 SCHEDULE OF EXPENDITURES OF FEDERAL AND PENNSYLVANIA DEPARTMENT OF HUMAN  
 SERVICES FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2023  
 (CONTINUED)

	<u>Federal AL Number</u>	<u>Pass Through Grantor's/Contract Number</u>	<u>Funds Received</u>	<u>State Expenditures</u>	<u>Subrecipient Expenditures</u>
<u>U.S. Department of Education</u>					
Passed Through the Commonwealth of Pa.	10.558		395,596	357,004	-
Passed thru Allegheny Intermediate Unit	84.425	N/A	<u>\$ 46,639</u>	<u>\$ 72,974</u>	<u>\$ -</u>
Total U.S. Department of Education			<u>442,235</u>	<u>429,978</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 9,147,770</u>	<u>\$ 8,974,208</u>	<u>\$ -</u>
 <u>State Grantor/Pass-Through Grantor Program Title</u>					
<u>STATE AWARDS</u>					
<u>Pennsylvania Department of Human Services:</u>					
Passed Through the County of Westmoreland: Behavioral Health and Developmental Services Program		N/A	<u>\$ 1,372,556</u>	<u>\$ 1,279,333</u>	<u>\$ -</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u>\$ 1,372,556</u>	<u>\$ 1,279,333</u>	<u>\$ -</u>
TOTAL FEDERAL AND PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES AWARD			<u>\$ 10,520,326</u>	<u>\$ 10,253,541</u>	<u>\$ -</u>

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND  
PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES FUNDED AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal and Pennsylvania Department of Human Services Funded Awards include the federal and Pennsylvania Department of Human Services grant activity of Westmoreland Human Opportunities, 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 (CFR) 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.

Westmoreland Human Opportunities, Inc. did not elect to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 2: SUBRECIPIENTS

Westmoreland Human Opportunities, Inc., did not provide federal awards to subrecipients.

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND  
 PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES FUNDED AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2023  
 (CONTINUED)

## NOTE 3: RECONCILIATION OF GRANT FUNDS

Westmoreland Human Opportunities, Inc., is required per grant agreement to provide a reconciliation of grant funds received versus grant funds expended for the fiscal year for the following federal funds, received from Pennsylvania Department of Community and Economic Development.

	<u>Accrued</u> <u>June 30, 2022</u>	<u>Funds</u> <u>Received</u>	<u>Funds</u> <u>Expended</u>	<u>Accrued</u> <u>June 30, 2023</u>
Community Services Block Grant CARES Act #C000066921	\$ 135,572	\$ 381,776	\$ 246,204	\$ -
Community Services Block Grant CARES Act Discretionary #C000066921	\$ 20,230	\$ 126,500	\$ 106,270	\$ -
Community Services Block Grant #C000082015	\$ 97,536	\$ 700,438	\$ 682,919	\$ 80,017
	<u>\$ 253,338</u>	<u>\$ 1,208,714</u>	<u>\$ 1,035,393</u>	<u>\$ 80,017</u>

## NOTE 4: LOAN BALANCES

Outstanding Federal Loan Balances at Year-End are:

Jeannette South Sixth Street –  
HOME Ownership Program \$ 141,639



# Zelenkofske Axelrod LLC

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## 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

Westmoreland Human Opportunities, Inc.  
d/b/a Westmoreland Community Action  
226 Donohoe Rd. Suite 111  
Greensburg, Pennsylvania 15601

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 Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 16, 2024.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.





# *Zelenkofske Axlerod LLC*

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Board of Directors  
Westmoreland Human Opportunities, Inc.  
d/b/a Westmoreland Community Action  
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## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action'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

Greensburg, Pennsylvania  
January 16, 2024



# *Zelenkofske Axelrod LLC*

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## REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Directors  
Westmoreland Human Opportunities, Inc.  
d/b/a Westmoreland Community Action  
226 Donohoe Rd. Suite 111  
Greensburg, Pennsylvania 15601

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

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

We have audited Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's ("the Organization's") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's major federal programs for the year ended June 30, 2023. Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

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

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

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

#### **Responsibilities of Management for Compliance**

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



# *Zelenkofske Axelrod LLC*

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## **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 the Organization's compliance with the requirements of its major federal program as a whole.

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

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

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

## **Report on Internal Control Over Compliance**

A *deficiency in internal control* over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such 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.



# *Zelenkofske Axlerod LLC*

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Board of Directors  
Westmoreland Human Opportunities, Inc.  
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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

Greensburg, Pennsylvania  
January 16, 2024



# Zelenkofske Axelrod LLC

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors  
Westmoreland Human Opportunities, Inc.  
d/b/a Westmoreland Community Action  
226 Donohoe Rd. Suite 111  
Greensburg, Pennsylvania 15601

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (DHS) and Westmoreland Human Opportunities, Inc., solely to assist you with respect to the financial schedules and exhibits required by the DHS Single Audit Supplement. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the DHS. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- (a) We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below which, summarize amounts reported to DHS for fiscal year ended June 30, 2023, have been accurately compiled and reflect the audited books and records of Westmoreland Human Opportunities, 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. Based on the procedures performed, one exception was noted and detailed on the following page.

<u>Program Name</u>	<u>Page Number</u>	<u>Referenced Schedule/Exhibit</u>
Westmoreland County - Behavioral Health and Developmental Services	45	Schedule of Functional Revenue and Expenses/Exhibit 1
Westmoreland County – Behavioral Health and Developmental Services	46	Schedule of Administrative Costs/Exhibit 2
Westmoreland County - Behavioral Health and Developmental Services	47	Statement of Units of Service/ Exhibit 3

- (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.



# *Zelenkofske Axlerod LLC*

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- (c) We noted regarding the Crisis Intervention-Mobile – Westmoreland Value Billing cost center for the year ended June 30, 2023, based on the monthly crisis contact sheets that 264 units were billed to individual and 2,189 units were billed to team. However, the correct number of units as detailed at Exhibit 3, Statement of Units of Service Relating to Grants, is 256 billed to individual and 2,197 billed to team, for a difference of 8 units. This difference results in a total overbilling of \$9.68. We noted no other exceptions.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. 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 use of the Pennsylvania Department of Human Services and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Zelenkofske Axlerod LLC*

Zelenkofske Axlerod LLC

Greensburg, Pennsylvania  
January 16, 2024

**WESTMORELAND HUMAN OPPORTUNITIES, INC.  
SCHEDULE OF FUNCTIONAL REVENUE AND EXPENSES-  
WESTMORELAND COUNTY BEHAVIORAL HEALTH AND  
DEVELOPMENTAL SERVICES PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2023**

**EXHIBIT 1**

	Telephone CS Dcort (C)	Telephone Value Behavior	Telephone Fee for Service	Crisis Telephone 988 Suicide	Mobile (C)	Mobile Crisis Team CMHSBG	Supportive Housing Mt Pleasant Jeanette	New Foundations	HSS Supportive Housing New Ken	MHMR Re Entry	Transitional Housing	Ben Venue New Trans House	Total
<b>EXPENDITURES:</b>													
<i>Personnel Services:</i>													
1. Wages and Salaries	\$ 92,061	\$ 35,662	\$ 86,406	\$ -	\$ 82,034	\$ 136,822	\$ 55,379	156,884	51,031	81,207	78,344	-	855,830
2. Employee Benefits	18,931	7,806	17,963	-	15,874	27,386	11,979	35,553	11,300	13,612	16,892	-	177,296
3. Miscellaneous Personnel													-
<i>Administrative Expenses:</i>	22,181	8,749	20,591	-	19,735	19,047	8,952	24,142	9,012	19,616	14,336	7,535	173,896
<i>Operating Expenses:</i>													
1. Occupancy	5,302	2,024	4,831	-	4,359	2,161	23,382	16,979	7,609	664	4,498	72	71,881
2. Communications	3,332	1,290	3,224	-	567	3,061	1,478	2,762	1,753	1,731	798	-	19,996
3. Administrative Supplies	-	199	517	-	258	1,161	237	332	-	781	-	-	3,485
4. Treatment and Supportive Supplies	575										711		1,286
5. Transportation	-				2,898				1,981		313		6,189
6. Purchased Treatment Services	-							11,603		3,234	59		14,896
7. Recruitment & Retention													-
8. Rent & Contingencies													-
9. Miscellaneous Operating Expenses	5,381	2,296	5,062	149	6,250	25,300	23,578	18,407	8,675	98,626	23,540	28,990	246,254
<i>Equipment and Other Fixed Assets:</i>													
1. Purchase of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	245,048	245,048
2. Repair/ Renovation of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Indirect Costs:</i>													
1. County Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ELIGIBLE EXPENDITURES</b>	<b>147,763</b>	<b>58,026</b>	<b>138,594</b>	<b>149</b>	<b>131,975</b>	<b>214,938</b>	<b>125,844</b>	<b>266,800</b>	<b>91,361</b>	<b>219,471</b>	<b>139,491</b>	<b>281,645</b>	<b>1,816,057</b>
<b>REVENUE AND INCOME:</b>													
2. Room and Board							13,862		7,500		5,810		27,172
3. Value Behavioral		185,490			102,123								287,613
4. Fayette County Mental Health													-
5. CCBH					2,468								2,468
6. Other										639			639
7. Southwest Behavioral Care										218,832			218,832
<b>TOTAL REVENUE</b>	<b>-</b>	<b>185,490</b>	<b>-</b>	<b>-</b>	<b>104,591</b>	<b>-</b>	<b>13,862</b>	<b>-</b>	<b>7,500</b>	<b>219,471</b>	<b>5,810</b>	<b>-</b>	<b>536,724</b>
Net Expenses Eligible for Reimbursement	147,763	(127,464)	138,594	149	27,384	214,938	111,982	266,800	83,861	-	133,681	281,645	1,279,333
Retained Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Net Expenses and Retained Revenues	147,763	(127,464)	138,594	149	27,384	214,938	111,982	266,800	83,861	-	133,681	281,645	1,279,333
Westmoreland County Contract Reimbursement	152,196	-	24,461	149	76,505	214,938	115,341	274,804	86,377	-	137,691	290,094	1,372,556
Excess (Deficit) / of Revenue over Expenses	<u>4,433</u>	<u>127,464</u>	<u>(114,133)</u>	<u>-</u>	<u>49,121</u>	<u>-</u>	<u>3,359</u>	<u>8,004</u>	<u>2,516</u>	<u>-</u>	<u>4,010</u>	<u>8,449</u>	<u>93,223</u>

\*Mobile (C) is a fee for service program.

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
 SCHEDULE OF ADMINISTRATIVE COSTS  
 WESTMORELAND COUNTY BEHAVIORAL HEALTH  
 AND DEVELOPMENT SERVICES PROGRAM  
 FOR THE YEAR ENDED JUNE 30, 2023

**EXHIBIT 2**

**EXPENSES:**

*Personnel Services:*

1. Wages and Salaries	\$	65,336	
2. Employee Benefits		13,368	
3. Miscellaneous Personnel		-	\$ 78,704
		-	

*Operating Expenses*

1. Occupancy		9,694	
2. Communications		-	
3. Administrative Supplies		-	
4. Treatment and Supportive Supplies		-	
5. Transportation		-	
6. Purchased Treatment Services		-	9,694
		-	

*Miscellaneous Operating Expenses*

1. Accounting Fees		43,475	
2. Audit		6,129	
3. Human Resources and CEO Services		35,895	85,499
		35,895	

*Equipment and Other Fixed Assets:*

1. Purchase of Fixed Assets:		-	
2. Repair / Renovation of Assets		-	-
		-	

*Indirect Costs:*

1. County Indirect Costs		-	-
		-	

*Less: Ineligible Costs*

Wages and Salaries		-	
Employee Benefits		-	
Occupancy		-	
Miscellaneous		-	-
		-	

GROSS ADMINISTRATIVE COSTS

173,897

**REVENUE:**

1. Subcontract		-	
2. Room and Board		-	
3. Other		-	
4. Medical Assistance	\$	-	-
		-	

Net Eligible Administrative Costs

\$ 173,897



WESTMORELAND HUMAN OPPORTUNITIES, INC.  
STATEMENT OF UNITS OF SERVICE RELATING TO GRANTS  
FROM THE WESTMORELAND COUNTY BEHAVIORAL HEALTH  
AND DEVELOPMENT SERVICES – NON M/A  
FOR THE YEAR ENDED JUNE 30, 2023

## EXHIBIT 3

<u>Cost Center</u>	<u>Budgeted Units of Service</u>	<u>Audit of Total Units of Service Provided Under the Grant</u>	<u>Unit Cost Rate</u>	<u>Gross Costs</u>	<u>Less Income</u>	<u>Net Cost Eligible</u>
<b>Crisis Intervention-Mobile - County Billing</b>						
Individual	245	81	\$ 32.67	2,646	0.00	\$ 2,646
Team	2066	2180	\$ 33.88	73,858	0.00	<u>73,858</u>
Total Reimbursement from Westmoreland County MH/MR Program						<u>76,504</u>
<b>Crisis Intervention-Mobile - Westmoreland Value Billing</b>						
Individual		256	\$ 32.67	8,364	0.00	8,364
Team		2197	\$ 33.88	74,434	0.00	74,434
<b>Crisis Intervention-Mobile - Fayette Value Billing</b>						
Individual		0	\$ 27.00	0	0.00	0
Team		37	\$ 28.00	1,036	0.00	<u>1,036</u>
						<u>83,834</u>
<b>Crisis Intervention-Mobile - CCBH Billing</b>						
Individual		29	\$ 37.82	1,097	0.00	1,097
Team		29	\$ 47.28	1,371	0.00	<u>1,371</u>
						<u>\$ 2,468</u>

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2023

Section I-Summary of Auditor's Results

*Financial Statements:*

Type of Auditor's' Report issued: Unmodified

Internal Control over Financial Reporting:

Material weakness(es) identified? \_\_\_\_ Yes  X  No

Significant deficiency(ies) identified not considered to be material weaknesses?  
\_\_\_\_ Yes  X  No

Noncompliance material to the financial statements noted? \_\_\_\_ Yes  X  No

*Federal Awards:*

Internal Controls 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 auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? \_\_\_\_ Yes  X  None reported

Identification of major programs:

**AL Number**

**Name of Federal Program or Cluster**

93.600

Head Start Cluster

93.569

477 Cluster, Community Services Block Grant

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

Auditee qualified as a low-risk auditee? \_\_\_\_ Yes  X  No

Section II-Financial Statement Findings

No matters were reported.

Section III-Federal Award Findings and Questioned Costs

No matters were reported.

WESTMORELAND HUMAN OPPORTUNITIES, INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Status of Prior Audit Findings

The summary which follows indicates the current year status of findings identified in the prior year single audit report:

<u>Prior Audit Finding</u>	<u>Description</u>	<u>Current Year Status</u>
2022-001	Accounting Records	Remediated