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

AUDIT REPORT
BASIC FINANCIAL STATEMENTS AND
SINGLE AUDIT REPORT PACKAGE

YEAR ENDED JUNE 30, 2020

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 South Maple Avenue
Greensburg, Pennsylvania 15601

Report on the Financial Statements

We have audited the accompanying 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, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter in Opinion

As discussed in Note 17 to the consolidated financial statements, in January 2020, the World Health Organization declared COVID-19 to constitute a "Public Health Emergency of International Concern." Given the uncertainty of the situation, the duration of any business disruption and related financial impact cannot be reasonably estimated at this time. The accompanying financial statements do not include any adjustments related to the subsequent event. Our opinion is not modified with respect to this matter.

Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2021, 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 5, 2021

WESTMORELAND HUMAN OPPORTUNITIES, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020

Assets

Current Assets:	
Cash	$ 2,179,881
Grants and Accounts Receivable	1,662,199
Due from Government Departments:	
Westmoreland County	81,008
Interprogram Accounts Receivable	450,337
Prepaid Expenses	105,854
Inventory	13,689
Total Current Assets	4,492,968
Property and Equipment:	
Land, Buildings, and Improvements	1,347,093
Equipment	343,970
Less: Accumulated Depreciation	(302,796)
Net Property and Equipment	1,388,267
Other Assets:	
Investments	93,728
Property Held for Resale	1,159,047
Total Other Assets	1,252,775
Total Assets	$ 7,134,010

The accompanying notes to financial statements are an integral part of this statement.

WESTMORELAND HUMAN OPPORTUNITIES, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020

Liabilities and Net Assets

Current Liabilities:		
Accounts Payable		$ 288,067
Line of Credit Payable		548,714
Interprogram Accounts Payable		450,337
Due to Government Departments:		
Westmoreland County		702,244
Accrued Liabilities		233,826
Compensated Absences		9,388
Deferred Revenue		662,125
Total Current Liabilities		2,894,701
Other Liabilities		
Deferred Revenue - Property Held for Resale	895,617	
Loan Payable Forgivable - HOME Program	141,639	
Loan Payable Forgivable - PHFA	412,003	
		1,449,259
Total Liabilities		4,343,960
Net Assets:		
Without Donor Restrictions	725,107	
With Donor Restrictions	2,064,943	
Total Net Assets		2,790,050
Total Liabilities and Net Assets		$ 7,134,010

The accompanying notes to financial statements are an integral part of this statement.

WESTMORLAND HUMAN OPPORTUNITIES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Operating Activities			
Support and Revenues:			
Federal/State Grants	$ 1,322,721	$ 9,062,796	$ 10,385,517
Federal/State Grants - Food	-	221,951	221,951
Local Grants	5,280	75,676	80,956
Other Revenue	746,870	294,182	1,041,052
Sales	115,396	-	115,396
In-Kind Revenues	-	62,051	62,051
Interprogram Transfer In	1,901	74,321	76,222
Program Service Fees	287,484	-	287,484
Fundraising	16,808	-	16,808
Total Support and Revenue	2,496,460	9,790,977	12,287,437
Net Assets Released from Restrictions	8,934,206	(8,934,206)	-
Expenses:			
Program Services:			
Early Childhood Education	6,555,855	-	6,555,855
Home Ownership	263,470	-	263,470
Behavioral Health Programs	1,338,977	-	1,338,977
Other Supporting Programs	1,930,077	-	1,930,077
Total Program Services	10,088,379	-	10,088,379
Supporting Services			
Fundraising	19,914	-	19,914
General and Administrative	1,499,137	-	1,499,137
Total Supporting Services	1,519,051	-	1,519,051
Total Expenses	11,607,430	-	11,607,430
Nonoperating Activities			
Interest and Investment Income	-	8,626	8,626
Total Nonoperating Activities	-	8,626	8,626
Increase (Decrease) in Net Assets	(176,764)	865,397	688,633
Net Assets, Beginning of Year	901,871	1,199,546	2,101,417
Net Assets, End of Year	$ 725,107	$ 2,064,943	$ 2,790,050

The accompanying notes to financial statements are an integral part of this statement.

WESTMORELAND HUMAN OPPORTUNITIES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

	Program Services					Supporting Services		
	Early Childhood Education	Home Ownership	Behavioral Health Programs	Other Supporting Services	Program Services Subtotal	Fundraising	General and Administrative	Total Expenses
Expenses:								
Salaries and Wages	$ 3,325,185	$ 149,853	$ 701,834	$ 697,040	$ 4,873,912	$ 615	$ 688,394	$ 5,562,921
Other Employee Benefits	692,029	23,649	85,412	138,649	939,739	23	78,645	1,018,407
Supplies	844,355	11,037	34,244	41,088	930,724	4,128	7,680	942,532
Occupancy	107,745	12,742	204,307	237,323	562,117	400	45,970	608,487
Payroll Taxes	255,855	11,212	54,058	51,950	373,075	47	49,528	422,650
Equipment Rental and Maintenance	239,314	15,576	35,719	64,891	355,500	-	40,650	396,150
Contractual Services	112,190	2,452	18,761	119,175	252,578	278	117,193	370,049
Accounting	-	-	-	-	-	-	307,502	307,502
Other Program Services	137,556	97	16,126	40,035	193,814	1,171	83,207	278,192
Utilities	178,677	7,849	13,979	51,731	252,236	-	153	252,389
Pension	131,007	9,068	29,026	15,466	184,567	-	22,664	207,231
Other Expenses	13,448	1,866	11,633	105,788	132,735	9,200	5,659	147,594
Travel	117,984	6,735	68	13,655	138,442	-	4,090	142,532
Subrecipient Services	129,150	-	-	-	129,150	-	-	129,150
Conferences/Conventions	101,457	6,161	2,002	6,963	116,583	-	7,404	123,987
Construction	-	-	-	113,438	113,438	-	-	113,438
Insurance	36,742	3,375	21,593	41,191	102,901	-	6,583	109,484
Interprogram Transfer Out	-	-	67,408	-	67,408	(211)	9,025	76,222
Telephone	30,714	1,215	15,437	12,486	59,852	3,370	7,427	70,649
Depreciation Expense	-	-	11,245	58,926	70,171	-	-	70,171
Vehicle Expenses	2,509	-	5,905	56,390	64,804	-	3,602	68,406
In-Kind Expense	61,052	-	-	-	61,052	-	16	61,068
Administrative Expense	-	-	-	47,307	47,307	-	-	47,307
Advertising/Promotion	10,251	-	2,774	2,304	15,329	463	4,672	20,464
Postage and Shipping	12,344	19	1,356	2,537	16,256	237	2,998	19,491
Employment Costs	11,393	339	2,547	600	14,879	-	1,782	16,661
Interest Expense	3,310	5	444	7,103	10,862	-	2,067	12,929
Printing and Publications	1,588	20	504	1,813	3,925	193	2,226	6,344
Property Taxes	-	-	2,595	2,228	4,823	-	-	4,823
Home Costs	-	200	-	-	200	-	-	200
Total	$ 6,555,855	$ 263,470	$ 1,338,977	$ 1,930,077	$ 10,088,379	$ 19,914	$ 1,499,137	$ 11,607,430

The accompanying notes to financial statements are an integral part of this statement.

WESTMORELAND HUMAN OPPORTUNITES, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020

Cash Flows from Operating Activities:	
Increase in Net Assets	$ 688,633
Adjustments to Reconcile Decrease in Net Assets to Net Cash Used by Operating Activities	
Depreciation Expense	70,171
Increase in Grants and Accounts Receivable	(555,190)
Increase in Interprogram Receivables	(207,594)
Increase in Prepaid Expenses	(86,923)
Increase in Inventory	(13,633)
Decrease in Accounts Payable	50,777
Decrease in Interprogram Payables	207,594
Increase in Due to Government Departments	(60,143)
Decrease in Accrued Liabilities	67,611
Decrease in Deferred Revenue	272,289
Total Adjustments	(255,041)
Net Cash Provided by Operating Activities	433,592
Cash Flows from Financing Activities:	
Net Advances over Payments on Credit Line	109,185
Net Cash Provided by Financing Activities	109,185
Cash Flows from Investing Activities:	
Change in Investments	(8,618)
Net Purchase of Property and Equipment	(723,092)
Net Cash Used by Investing Activities	$ (731,710)

The accompanying notes to financial statements are an integral part of this statement.

WESTMORELAND HUMAN OPPORTUNITES, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)

Decrease in Cash and Cash Equivalents	$ (188,933)
Cash and Cash Equivalents, Beginning of the Year	2,368,814
Cash and Cash Equivalents, End of the Year	$ 2,179,881
Supplemental Cash Flow Information:	
Cash Paid During the Year for:	
Interest	$ 12,929

The accompanying notes to financial statements are an integral part of this statement.

WESTMORELAND HUMAN OPPORTUNITIES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1: AGENCY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Agency

Westmoreland Human Opportunities, Inc., 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 Generally Accepted Accounting Principles. Under this method, revenues are recognized as they are earned, and expenditures are recorded when a liability is incurred. 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. generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect certain reported amounts and disclosures.

Financial Statement Presentation

Basis of Accounting – The financial statements of the Organization have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. 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"). (ASC) 958-205 was effective January 1, 2018. 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 Organization and changes therein are classified as with and without donor restrictions.

WESTMORELAND HUMAN OPPORTUNITIES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

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, where by the donor has stipulated the funds be maintained in perpetuity.

As of June 30, 2020, Net Assets with Donor Restrictions consisted of the following:

Early Childhood Education	$ 515,868
Home Ownership	82,617
Behavioral Health Programs	873,135
Other Supporting Programs	593,323
Total Net Assets with Donor Restrictions	$ 2,064,943

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.

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, 2020

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

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 $1,500,000 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, 2020, $548,714 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, 2020

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 $25 per day.

As of June 30, 2020, Westmoreland Human Opportunities, Inc, has an accrued liability for compensated absences based on the above policies of $9,388.

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, 2020, total contributions made to the plan by Westmoreland Human Opportunities, Inc., for the year ended were $207,231. All payments were to MassFinancial.

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.	$ 738,249

WESTMORELAND HUMAN OPPORTUNITIES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 8: DEPOSITS AND INVESTMENTS

Concentration of Credit Risk – Deposits and Investments:

Westmoreland Human Opportunities, Inc. maintains cash balances at S & T Bank and PNC Bank. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation up to $250,000. As of June 30, 2020, the Agency's uninsured cash bank balances totaled $2,179,000.

As of June 30, 2020, Westmoreland Human Opportunities classified $93,728 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:

Level1 – 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, 2020.

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, 2020.

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

	Fair Value Measurements at June 30, 2020			
	Level 1	Level 2	Level 3	Total
Investments				
Equity Mutual Funds	$ 93,728	$ -	$ -	$ 93,728
Total Investments	$ 93,728	$ -	$ -	$ 93,728

WESTMORELAND HUMAN OPPORTUNITIES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 9: CURRENT VULNERABILITY DUE TO CONCENTRATIONS

Westmoreland Human Opportunities, Inc. has also adopted SOP 94-6 which requires disclosure of vulnerable concentrations of exposed risk. The Agency receives approximately 60 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, 2020:

Cash and Cash Equivalents	$	2,179,881
Grants Receivable and Due from Government Departments		1,743,207
Investments		93,728
Financial Assets Available		4,016,816
Available Line of Credit		951,286
		4,968,102
Less: Donor Restrictions		2,064,943
Total Sources of Liquidity Available at June 30, 2020	$	2,903,159

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 $1,500,000 in revolving lines of credit (Note 3) of which the outstanding balance was $548,714 as of June 30, 2020. 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 3 months of expenditures.

WESTMORELAND HUMAN OPPORTUNITIES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 11: PROPERTY AND EQUIPMENT

As of June 30, 2020, fixed assets consisted of:

	Program 702 MH Housing Program	Program 704 Mobile Crisis Program	Program 714 New Foundations Program	Program 926 American Architectural Salvage	Total Programs
Land and Buildings	$ 192,224	$ -	$ 405,880	$ 660,341	$ 1,258,445
Improvements	48,953	22,764	-	16,931	88,648
Equipment	-	26,758	-	317,212	343,970
	$ 241,177	$ 49,522	$ 405,880	$ 994,484	$ 1,691,063

The following schedule summarizes the changes in depreciable property and equipment for the year ended June 30, 2020:

	Balance July 01, 2019	Additions	Disposals	Balance June 30, 2020
Land and Buildings	$ 852,565	$ 405,880	$ -	$ 1,258,445
Improvements	88,648	-	-	88,648
Equipment	26,758	317,212	-	343,970
	967,971	723,092	-	1,691,063
Less: Accumulated Depreciation	(232,625)	(70,171)	-	(302,796)
	$ 735,346	$ 652,921	$ -	$ 1,388,267

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 $331,706 as of June 30, 2020.

WESTMORELAND HUMAN OPPORTUNITIES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 11: PROPERTY AND EQUIPMENT (CONTINUED)

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

	Property Held for Resale
City of Jeannette	$ 49,390
Jeannette and New Kensington Revolving Loan Fund	112,270
Home Investment Partnership	114,504
Revitalization Capital Assistance Grant	107,238
Monessen Revitalization	124,531
South Sixth Street Homeownership Initiative	39,768
Westmoreland Homeownership	267
Homeownership Master	1,750
ICTC	1,000
Brownfield Acquisition	47,735
City of Jeannette South Sixth Street	146,451
PHFA	412,003
Accessible Home/Closing Costs	2,140
Total Property Held for Resale	$1,159,047

NOTE 12: INTERPROGRAM ACCOUNTS RECEIVABLE/PAYABLE

The following is a breakdown of the interprogram accounts receivable and payable balances between programs at June 30, 2020:

	Interprogram Accounts Receivable	Interprogram Accounts Payable
Westmoreland Human Opportunities, Inc.	$ 450,337	$ 450,337
	$ 450,337	$ 450,337

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, 2020, $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, 2020.

The Agency did not recognize any revenue from loans forgiven during the fiscal year ended June 30, 2020.

WESTMORELAND HUMAN OPPORTUNITIES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

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, 2020:

Department of Aging	$ 9,879
Department of Behavioral Health and Developmental Services	39,006
Department of Planning and Development	32,123
Total Westmoreland County Receivables	$ 81,008

The following is a breakdown of the net amount due to Westmoreland County by program office as of June 30, 2020.

Department of Planning and Development	$ 702,244
Total Westmoreland County Payables	$ 702,244

NOTE 15: LEASES

In 2018, Westmoreland Community Action entered into a 5 year real estate rental lease with Westmoreland Human Services. Rental payments made during the year ended June 30, 2020 are $336,770. This amount is expected to be consistent over the remaining years.

Both Parties expect a 5 year renewal at the end of the lease term.

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, 2020.

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 2016.

WESTMORELAND HUMAN OPPORTUNITIES, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 17: SUBSEQUENT EVENTS

Westmoreland Human Opportunities' operations may be affected by the recent and ongoing outbreak of the coronavirus disease 2019 (COVID-19) which was declared a pandemic by the World Health Organization in January 2020. The ultimate disruption which may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on the Westmoreland Human Opportunities' financial position, operations and cash flows. Possible effects may include, but are not limited to, disruption to the Westmoreland Human Opportunities' programs and revenues, absenteeism in the Westmoreland Human Opportunities' labor workforce, unavailability of products and supplies used in operations, and a decline in value of assets held by the Westmoreland Human Opportunities', including property and equipment and marketable securities.

SUPPLEMENTARY INFORMATION

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SUMMARY SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM - NON GAAP
FOR THE YEAR ENDED JUNE 30, 2020

	Early Childhood Education	Home Ownership	Behavioral Health Programs	Other Supporting Services	Fundraising	General and Administrative	Combined Totals
Support and Revenues:							
Federal/State Grants	$ 6,520,838	$ 239,158	$ 1,314,134	$ 1,867,439	$ -	$ 443,948	$ 10,385,517
Federal/State Grants - Food	221,951	-	-	-	-	-	221,951
Local Grants	-	-	38,508	42,448	-	-	80,956
Other Revenue	2,842	30,384	59,659	264,385	44,091	639,691	1,041,052
Sales	-	-	-	115,396	-	-	115,396
In-Kind Revenues	62,051	-	-	-	-	-	62,051
Interest and Investment Income	-	8	-	8,618	-	-	8,626
Interprogram Transfer In	2,879	-	71,202	2,141	-	-	76,222
Program Service Fees	-	-	287,484	-	-	-	287,484
Fundraising	-	-	-	240	16,568	-	16,808
Total Support and Revenues	6,810,561	269,550	1,770,987	2,300,667	60,659	1,083,639	12,296,063
Expenses:							
Salaries and Wages	3,355,266	152,525	711,147	704,887	615	638,481	5,562,921
Other Employee Benefits	692,029	23,649	85,412	138,649	23	78,645	1,018,407
Supplies	844,355	11,037	34,244	41,088	4,128	7,680	942,532
Occupancy	107,745	12,742	204,307	237,323	400	45,970	608,487
Payroll Taxes	255,855	11,212	54,058	51,950	47	49,528	422,650
Equipment Rental and Maintenance	239,314	15,576	35,719	64,891	-	40,650	396,150
Contractual Services	112,190	2,452	18,761	119,175	278	117,193	370,049
Accounting	175,660	6,257	59,496	66,089	-	-	307,502
Other Program Services	185,411	156	24,830	48,138	1,171	18,486	278,192
Utilities	178,677	7,849	13,979	51,731	-	153	252,389
Pension	131,007	9,068	29,026	15,466	-	22,664	207,231
Other Expenses	13,448	1,866	11,633	105,788	9,200	5,659	147,594
Travel	117,984	6,735	68	13,655	-	4,090	142,532
Subrecipient Services	129,150	-	-	-	-	-	129,150
Conferences/Conventions	101,457	6,161	2,002	6,963	-	7,404	123,987
Construction	-	-	-	113,438	-	-	113,438
Insurance	36,742	3,375	21,593	41,191	-	6,583	109,484
Interprogram Transfer Out	-	-	67,408	-	(211)	9,025	76,222
Telephone	30,714	1,215	15,437	12,486	3,370	7,427	70,649
Depreciation Expense	-	-	11,245	58,926	-	-	70,171
Vehicle Expenses	2,509	-	5,905	56,390	-	3,602	68,406
In-Kind Expense	61,052	-	-	-	-	16	61,068
Administrative Expense	-	-	-	47,307	-	-	47,307
Advertising/Promotion	10,251	-	2,774	2,304	463	4,672	20,464
Postage and Shipping	12,344	19	1,356	2,537	237	2,998	19,491
Employment Costs	11,393	483	2,547	600	-	1,638	16,661
Interest Expense	3,310	5	444	7,103	-	2,067	12,929
Printing and Publications	1,588	20	504	1,813	193	2,226	6,344
Property Taxes	-	-	2,595	2,228	-	-	4,823
Home Costs	-	200	-	-	-	-	200
Total Expenses	6,809,451	272,602	1,416,490	2,012,116	19,914	1,076,857	11,607,430
Adjustments Required to Convert to GAAP							
Accounting Costs	(175,660)	(6,257)	(59,496)	(66,089)	-	307,502	-
CEO Salary	(30,081)	(2,672)	(9,313)	(7,847)	-	49,913	-
Human Resources Costs	(47,855)	(203)	(8,704)	(8,103)	-	64,865	-
Total Adjustments to Convert to GAAP	(253,596)	(9,132)	(77,513)	(82,039)	-	422,280	-
Total Adjusted Expenditures	$ 6,555,855	$ 263,470	$ 1,338,977	$ 1,930,077	$ 19,914	$ 1,499,137	$ 11,607,430

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM - NON GAAP
FOR THE YEAR ENDED JUNE 30, 2020

	Early Childhood Education					
	400	401	403	404	405	439
	Head Start	PA 20	State Head Start	Early Head Start	Pre K Counts	Lucy Anna Conrad Estate
Support and Revenues:						
Federal/State Grants	$ 4,181,704	$ 62,592	$ 912,861	$ 385,555	$ 875,000	$ -
Federal/State Grants - Food	141,042	-	49,321	1	31,587	-
Local Grants	-	-	-	-	-	-
Other Revenue	842	-	-	-	2,000	-
Sales	-	-	-	-	-	-
In-Kind Revenues	45,608	-	-	15,443	-	-
Interest and Investment Income	-	-	-	-	-	-
Interprogram Transfer In	278	-	1,618	-	983	-
Program Service Fees	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-
Total Support and Revenues	4,369,474	62,592	963,800	400,999	909,570	-
Expenses:						
Salaries and Wages	2,201,617	-	509,353	213,282	417,643	-
Other Employee Benefits	467,514	-	103,298	36,470	84,922	-
Supplies	467,422	20	166,139	49,627	110,122	-
Occupancy	61,937	-	-	9,858	35,950	-
Payroll Taxes	166,027	-	39,291	16,860	32,667	-
Equipment Rental and Maintenance	197,322	-	12,096	2,402	10,105	-
Contractual Services	96,953	-	5,219	6,877	3,141	-
Accounting	111,211	-	24,169	11,992	28,288	-
Other Program Services	136,782	250	14,661	6,790	6,928	-
Utilities	127,289	-	51,388	-	-	-
Pension	86,964	-	19,093	6,072	18,598	-
Other Expenses	8,341	-	4,774	43	290	-
Travel	63,166	29,817	3,915	15,239	5,847	-
Subrecipient Services	-	-	-	-	129,150	-
Conferences/Conventions	54,496	32,433	1,085	762	12,681	-
Construction	-	-	-	-	-	-
Insurance	24,477	-	5,274	1,941	5,050	-
Interprogram Transfer Out	-	-	-	-	-	-
Telephone	25,916	-	127	4,512	159	-
Depreciation Expense	-	-	-	-	-	-
Vehicle Expenses	2,509	-	-	-	-	-
In-Kind Expense	45,608	-	-	15,444	-	-
Administrative Expense	-	-	-	-	-	-
Advertising/Promotion	4,559	-	32	715	4,945	-
Postage and Shipping	10,182	1	667	390	988	-
Employment Costs	8,188	-	1,804	856	545	-
Interest Expense	-	-	1,339	501	1,470	-
Printing and Publications	994	71	76	366	81	-
Property Taxes	-	-	-	-	-	-
Home Costs	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-
Total Expenses	4,369,474	62,592	963,800	400,999	909,570	-
Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP	-	-	-	-	-	-
Net Assets at Beginning of Year	-	-	-	(317)	-	5,129
Net Assets at End of Year	$ -	$ -	$ -	$ (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, 2020
(CONTINUED)

	Early Childhood Education (Continued)					
	443	444	445	446	447	
	Head Start PNC Grant	Head Start Miscellaneous	Head Start COVID-19	Early Head Start COVID-19	Head Start COVID-19 Mini Grant	Totals (Memorandum Only)
Support and Revenues:						
Federal/State Grants	$ -	$ -	$ 93,205	$ 4,921	$ 5,000	$ 6,520,838
Federal/State Grants - Food	-	-	-	-	-	221,951
Local Grants	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	2,842
Sales	-	-	-	-	-	-
In-Kind Revenues	1,000	-	-	-	-	62,051
Interest and Investment Income	-	-	-	-	-	-
Interprogram Transfer In	-	-	-	-	-	2,879
Program Service Fees	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-
Total Support and Revenues	1,000	-	93,205	4,921	5,000	6,810,561
Expenses:						
Salaries and Wages	-	-	13,371	-	-	3,355,266
Other Employee Benefits	-	-	(175)	-	-	692,029
Supplies	(110)	-	41,214	4,921	5,000	844,355
Occupancy	-	-	-	-	-	107,745
Payroll Taxes	-	-	1,010	-	-	255,855
Equipment Rental and Maintenance	-	-	17,389	-	-	239,314
Contractual Services	-	-	-	-	-	112,190
Accounting	-	-	-	-	-	175,660
Other Program Services	-	-	20,000	-	-	185,411
Utilities	-	-	-	-	-	178,677
Pension	-	-	280	-	-	131,007
Other Expenses	-	-	-	-	-	13,448
Travel	-	-	-	-	-	117,984
Subrecipient Services	-	-	-	-	-	129,150
Conferences/Conventions	-	-	-	-	-	101,457
Construction	-	-	-	-	-	-
Insurance	-	-	-	-	-	36,742
Interprogram Transfer Out	-	-	-	-	-	-
Telephone	-	-	-	-	-	30,714
Depreciation Expense	-	-	-	-	-	-
Vehicle Expenses	-	-	-	-	-	2,509
In-Kind Expense	-	-	-	-	-	61,052
Administrative Expense	-	-	-	-	-	-
Advertising/Promotion	-	-	-	-	-	10,251
Postage and Shipping	-	-	116	-	-	12,344
Employment Costs	-	-	-	-	-	11,393
Interest Expense	-	-	-	-	-	3,310
Printing and Publications	-	-	-	-	-	1,588
Property Taxes	-	-	-	-	-	-
Home Costs	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-
Total Expenses	(110)	-	93,205	4,921	5,000	6,809,451
Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP	1,110	-	-	-	-	1,110
Net Assets at Beginning of Year	-	322	-	-	-	5,134
Net Assets at End of Year	$ 1,110	$ 322	$ -	$ -	$ -	$ 6,244

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM - NON GAAP
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)

	Home Ownership (Continued)							
	100-002	100-010	600	601	603	604	605	606
	CSBG Home Ownership	CSBG Housing Counseling	City of Jeannette	Eden Hall	Home Investment Partnership	South Sixth St. Revitalization	Monessen Revitalization	South Sixth St. Homeownership Initiative
Support and Revenues:								
Federal/State Grants	$ 176,082	$ 20,734	$ -	$ -	$ -	$ -	$ -	$ -
Federal/State Grants - Food	-	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-	-
Other Revenue	985	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	-	-	-
Interest and Investment Income	-	-	-	5	3	-	-	-
Interprogram Transfer In	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-
Total Support and Revenues	177,067	20,734	-	5	3	-	-	-
Expenses:								
Salaries and Wages	116,592	19,260	-	-	-	-	-	-
Other Employee Benefits	20,443	-	-	-	-	-	-	-
Supplies	237	-	-	-	-	-	-	-
Occupancy	6,072	-	-	-	-	-	-	-
Payroll Taxes	8,696	1,474	-	-	-	-	-	-
Equipment Rental and Maintenance	1,121	-	-	18	-	-	-	-
Contractual Services	29	-	-	-	-	-	-	-
Accounting	-	-	-	-	-	-	-	-
Other Program Services	97	-	-	-	-	-	-	-
Utilities	-	-	-	168	-	-	-	-
Pension	8,986	-	-	-	-	-	-	-
Other Expenses	569	-	-	-	-	-	-	-
Travel	6,397	-	-	-	-	-	-	-
Subrecipient Services	-	-	-	-	-	-	-	-
Conferences/Conventions	6,161	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Insurance	703	-	-	-	-	-	-	-
Interprogram Transfer Out	-	-	-	-	-	-	-	-
Telephone	927	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Vehicle Expenses	-	-	-	-	-	-	-	-
In-Kind Expense	-	-	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-	-	-
Advertising/Promotion	-	-	-	-	-	-	-	-
Postage and Shipping	-	-	-	-	-	-	-	-
Employment Costs	22	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-
Printing and Publications	15	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-
Home Costs	-	-	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-	-	-
Total Expenses	177,067	20,734	-	186	-	-	-	-
Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP	-	-	-	(181)	3	-	-	-
Net Assets at Beginning of Year	14,061	-	376	143	20	(2,100)	63,489	(1,073)
Net Assets at End of Year	$ 14,061	$ -	$ 376	$ (38)	$ 23	$ (2,100)	$ 63,489	$ (1,073)

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM - NON GAAP
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)

	Home Ownership (Continued)					
	609 Homeownership Master Account	610 ICTC	612 City of Jeannette South Sixth St	614 HSS Clearing House/ Rents	615 Neighborhood Stabilization Program	617 NSP Rental Property
Support and Revenues:						
Federal/State Grants	$ -	$ -	$ -	$ -	$ -	$ -
Federal/State Grants - Food	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-
Other Revenue	29	12,760	-	-	-	16,610
Sales	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	-
Interest and Investment Income	-	-	-	-	-	-
Interprogram Transfer In	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-
Total Support and Revenues	29	12,760	-	-	-	16,610
Expenses:						
Salaries and Wages	2,343	-	-	-	-	1,029
Other Employee Benefits	-	-	-	-	-	(2)
Supplies	-	-	-	-	-	600
Occupancy	-	-	-	-	-	20
Payroll Taxes	-	-	-	-	-	79
Equipment Rental and Maintenance	11	-	-	-	-	12,800
Contractual Services	2,005	-	-	-	-	-
Accounting	3,086	-	-	-	-	-
Other Program Services	-	-	-	-	-	-
Utilities	-	-	-	-	-	6,405
Pension	-	-	-	-	-	82
Other Expenses	-	-	-	-	-	1,297
Travel	-	-	-	-	-	-
Subrecipient Services	-	-	-	-	-	-
Conferences/Conventions	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Insurance	-	-	-	-	-	2,313
Interprogram Transfer Out	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-
Vehicle Expenses	-	-	-	-	-	-
In-Kind Expense	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-
Advertising/Promotion	-	-	-	-	-	-
Postage and Shipping	-	-	-	-	-	-
Employment Costs	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	5
Printing and Publications	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-
Home Costs	-	-	-	-	-	200
(Gain) Loss on Sale of Property	-	-	-	-	-	-
Total Expenses	7,445	-	-	-	-	24,828
Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP	(7,416)	12,760	-	-	-	(8,218)
Net Assets at Beginning of Year	173,798	2,335	(10,969)	4,519	530	(9,623)
Net Assets at End of Year	$ 166,382	$ 15,095	$ (10,969)	$ 4,519	$ 530	$ (17,841)

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM - NON GAAP
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)

	Home Ownership (Continued)				Behavioral Health Programs		
	618	619	622		700	701	702
	PHFA	Accessible Homes/Closing Costs	Smart Housing Program	Totals (Memorandum Only)	Diversion/ Stabilization	ECRR Residential Recruitment & Retention	MHCIR
Support and Revenues:							
Federal/State Grants	$ -	$ -	$ 42,342	$ 239,158	$ -	$ -	$ -
Federal/State Grants - Food	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-
Other Revenue	-	-	-	30,384	-	-	24,190
Sales	-	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	-	-
Interest and Investment Income	-	-	-	8	-	-	-
Interprogram Transfer In	-	-	-	-	-	-	2
Program Service Fees	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-
Total Support and Revenues	-	-	42,342	269,550	-	-	24,192
Expenses:							
Salaries and Wages	-	-	13,301	152,525	-	-	-
Other Employee Benefits	-	-	3,208	23,649	-	-	-
Supplies	-	-	10,200	11,037	-	-	-
Occupancy	-	-	6,650	12,742	-	-	-
Payroll Taxes	-	-	963	11,212	-	-	-
Equipment Rental and Maintenance	-	-	1,626	15,576	-	-	510
Contractual Services	-	-	418	2,452	-	-	128
Accounting	-	-	3,171	6,257	-	-	-
Other Program Services	-	-	59	156	-	-	10
Utilities	-	-	1,276	7,849	-	-	8,225
Pension	-	-	-	9,068	-	-	-
Other Expenses	-	-	-	1,866	-	-	3,746
Travel	-	-	338	6,735	-	-	-
Subrecipient Services	-	-	-	-	-	-	-
Conferences/Conventions	-	-	-	6,161	-	-	-
Construction	-	-	-	-	-	-	-
Insurance	-	-	359	3,375	-	-	32
Interprogram Transfer Out	-	-	-	-	-	-	-
Telephone	-	-	288	1,215	-	-	2,448
Depreciation Expense	-	-	-	-	-	-	6,179
Vehicle Expenses	-	-	-	-	-	-	-
In-Kind Expense	-	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-	-
Advertising/Promotion	-	-	-	-	-	-	-
Postage and Shipping	-	-	19	19	-	-	56
Employment Costs	-	-	461	483	-	-	-
Interest Expense	-	-	-	5	-	-	-
Printing and Publications	-	-	5	20	-	-	-
Property Taxes	-	-	-	-	-	-	2,595
Home Costs	-	-	-	200	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-	-
Total Expenses	-	-	42,342	272,602	-	-	23,929
Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP	-	-	-	(3,052)	-	-	263
Net Assets at Beginning of Year	3,152	9,690	-	248,348	45,217	30,652	213,523
Net Assets at End of Year	$ 3,152	$ 9,690	$ -	$ 245,296	$ 45,217	$ 30,652	$ 213,786

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM - NON GAAP
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)

	Behavioral Health Programs (Continued)					
	703	704	705	706	707	708
	Crisis Telephone	Mobile Crisis	Risk Assessment Management	HSS Permanent Housing	Crisis Intervention Residential	HSS Supportive Housing
Support and Revenues:						
Federal/State Grants	$ 121,320	$ 76,402	$ -	$ 214,005	$ -	$ 50,567
Federal/State Grants - Food	-	-	-	-	-	-
Local Grants	-	-	-	25,297	-	-
Other Revenue	-	3,464	-	3,409	-	13,260
Sales	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	-
Interest and Investment Income	-	-	-	-	-	-
Interprogram Transfer In	1,901	-	-	-	-	2,691
Program Service Fees	207,317	80,167	-	-	-	-
Fundraising	-	-	-	-	-	-
Total Support and Revenues	330,538	160,033	-	242,711	-	66,518
Expenses:						
Salaries and Wages	184,195	149,840	-	64,401	-	22,153
Other Employee Benefits	21,727	17,287	-	5,287	-	1,822
Supplies	1,309	1,129	-	2,525	-	7,574
Occupancy	5,916	3,534	-	108,692	-	18,650
Payroll Taxes	13,906	11,501	-	4,978	-	1,721
Equipment Rental and Maintenance	907	2,024	-	21,805	-	3,181
Contractual Services	2,669	1,000	-	1,116	-	288
Accounting	5,287	5,071	-	12,261	-	5,006
Other Program Services	8,125	804	-	8,457	549	1,552
Utilities	-	-	-	-	-	-
Pension	7,610	10,498	-	3,516	-	1,065
Other Expenses	167	560	-	1,439	-	175
Travel	-	-	-	35	-	-
Subrecipient Services	-	-	-	-	-	-
Conferences/Conventions	380	-	-	606	-	-
Construction	-	-	-	-	-	-
Insurance	1,525	7,249	-	3,906	-	1,200
Interprogram Transfer Out	-	67,408	-	-	-	-
Telephone	1,577	6,034	-	1,147	-	723
Depreciation Expense	-	584	-	-	-	-
Vehicle Expenses	-	2,204	-	1,856	-	20
In-Kind Expense	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-
Advertising/Promotion	1,140	8	-	500	-	-
Postage and Shipping	1,019	28	-	119	-	27
Employment Costs	530	264	-	50	-	-
Interest Expense	-	-	-	-	-	-
Printing and Publications	180	61	-	15	-	5
Property Taxes	-	-	-	-	-	-
Home Costs	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-
Total Expenses	258,169	287,088	-	242,711	549	65,162
Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP	72,369	(127,055)	-	-	(549)	1,356
Net Assets at Beginning of Year	55,940	425,251	18,039	1,199	20,525	10,172
Net Assets at End of Year	$ 128,309	$ 298,196	$ 18,039	$ 1,199	$ 19,976	$ 11,528

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM - NON GAAP
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)

	Behavioral Health Programs (Continued)					
	709	710	711	713	714	
	Permanent Supportive Housing	Pittsburgh St. Supportive Housing	New Foundations	Community Solutions	New Freedom New Foundation	Totals (Memorandum Only)
Support and Revenues:						
Federal/State Grants	$ -	$ 90,757	$ 230,548	$ 85,307	$ 445,228	$ 1,314,134
Federal/State Grants - Food	-	-	-	-	-	-
Local Grants	-	13,211	-	-	-	38,508
Other Revenue	-	7,056	1,486	6,350	444	59,659
Sales	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	-
Interest and Investment Income	-	-	-	-	-	-
Interprogram Transfer In	-	-	1,490	83	65,035	71,202
Program Service Fees	-	-	-	-	-	287,484
Fundraising	-	-	-	-	-	-
Total Support and Revenues	-	111,024	233,524	91,740	510,707	1,770,987
Expenses:						
Salaries and Wages	-	33,304	137,226	47,552	72,476	711,147
Other Employee Benefits	-	2,566	19,915	5,128	11,680	85,412
Supplies	-	6,325	12,883	1,872	627	34,244
Occupancy	-	40,729	25,169	1,617	-	204,307
Payroll Taxes	-	2,512	10,426	3,821	5,193	54,058
Equipment Rental and Maintenance	-	952	1,882	3,752	706	35,719
Contractual Services	-	6,077	3,124	868	3,491	18,761
Accounting	-	8,404	6,503	12,129	4,835	59,496
Other Program Services	-	367	3,632	1,334	-	24,830
Utilities	-	-	-	4,612	1,142	13,979
Pension	-	2,227	1,454	1,715	941	29,026
Other Expenses	-	2,951	1,782	722	91	11,633
Travel	-	-	-	33	-	68
Subrecipient Services	-	-	-	-	-	-
Conferences/Conventions	-	190	-	826	-	2,002
Construction	-	-	-	0	0	-
Insurance	-	741	1,478	3,115	2,347	21,593
Interprogram Transfer Out	-	-	-	-	-	67,408
Telephone	-	1,670	462	1,376	-	15,437
Depreciation Expense	-	-	-	-	4,482	11,245
Vehicle Expenses	-	651	150	1,024	-	5,905
In-Kind Expense	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-
Advertising/Promotion	-	1,126	-	-	-	2,774
Postage and Shipping	-	19	76	12	-	1,356
Employment Costs	-	-	290	167	1,246	2,547
Interest Expense	-	-	342	55	47	444
Printing and Publications	-	213	15	10	5	504
Property Taxes	-	-	-	-	-	2,595
Home Costs	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-
Total Expenses	-	111,024	226,809	91,740	109,309	1,416,490
Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP	-	-	6,715	-	401,398	354,497
Net Assets at Beginning of Year	(138)	-	19,356	675	-	840,411
Net Assets at End of Year	$ (138)	$ -	$ 26,071	$ 675	$ 401,398	$ 1,194,908

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM - NON GAAP
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)

	Other Supporting Services					
	901	902	904	905	908	909
	Family Development	Family Savings	Hospitalization Cobra	Next Steps Supportive Housing	PA Department of Transportation	Prevention
Support and Revenues:						
Federal/State Grants	$ -	$ -	$ -	$ 380,220	$ -	$ -
Federal/State Grants - Food	-	-	-	-	-	-
Local Grants	-	-	-	37,168	-	-
Other Revenue	500	-	20,225	5,767	-	-
Sales	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	-
Interest and Investment Income	-	-	-	-	8,618	-
Interprogram Transfer In	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-
Total Support and Revenues	500	-	20,225	423,155	8,618	-
Expenses:						
Salaries and Wages	-	-	-	96,799	-	-
Other Employee Benefits	-	-	20,225	10,154	-	-
Supplies	-	-	-	13,465	-	-
Occupancy	-	-	-	217,395	-	-
Payroll Taxes	-	-	-	7,363	-	-
Equipment Rental and Maintenance	-	-	-	14,825	-	-
Contractual Services	-	-	-	2,543	-	-
Accounting	-	-	-	18,983	-	-
Other Program Services	-	-	-	990	-	-
Utilities	-	-	-	29,618	-	-
Pension	-	-	-	2,824	-	-
Other Expenses	-	-	-	527	139	-
Travel	-	-	-	61	-	-
Subrecipient Services	-	-	-	-	-	-
Conferences/Conventions	225	-	-	404	-	-
Construction	-	-	-	-	-	-
Insurance	-	-	-	3,126	-	-
Interprogram Transfer Out	-	-	-	-	-	-
Telephone	-	-	-	1,643	-	-
Depreciation Expense	-	-	-	-	-	-
Vehicle Expenses	-	-	-	1,527	69	-
In-Kind Expense	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-
Advertising/Promotion	-	-	-	-	-	-
Postage and Shipping	7	-	-	187	-	-
Employment Costs	-	-	-	47	-	-
Interest Expense	-	-	-	-	-	-
Printing and Publications	-	-	-	674	-	-
Property Taxes	-	-	-	-	-	-
Home Costs	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-
Total Expenses	232	-	20,225	423,155	208	-
Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP	268	-	-	-	8,410	-
Net Assets at Beginning of Year	238	9	-	7	135,868	(3)
Net Assets at End of Year	$ 506	$ 9	$ -	$ 7	$ 144,278	$ (3)

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM - NON GAAP
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)

	Other Supporting Services (Continued)					
	912	916	917	922	923	924
	Work Ready	M3 Program	VITA	Westmoreland County Coalition	Southwest Immunization Coalition	Shop With A Cop
Support and Revenues:						
Federal/State Grants	$ 284,709	$ 123,957	$ 11,844	$ -	$ -	$ -
Federal/State Grants - Food	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-
Other Revenue	-	29,103	7,490	-	-	111,940
Sales	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	-
Interest and Investment Income	-	-	-	-	-	-
Interprogram Transfer In	2,140	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-
Total Support and Revenues	286,849	153,060	19,334	-	-	111,940
Expenses:						
Salaries and Wages	173,358	68,229	-	-	-	321
Other Employee Benefits	29,632	8,572	-	-	-	-
Supplies	2,761	2,903	461	-	-	3,855
Occupancy	8,976	5,852	-	-	-	-
Payroll Taxes	12,935	5,183	-	-	-	-
Equipment Rental and Maintenance	4,634	1,012	644	-	-	-
Contractual Services	1,472	2,803	98	-	-	788
Accounting	14,045	7,953	-	-	-	877
Other Program Services	2,781	3,546	14,150	-	-	-
Utilities	-	973	-	-	-	-
Pension	2,951	3,360	-	-	-	-
Other Expenses	3,656	740	-	-	-	66,568
Travel	1,408	555	39	-	-	-
Subrecipient Services	-	-	-	-	-	-
Conferences/Conventions	1,118	3,461	-	-	-	-
Construction	-	-	-	-	-	-
Insurance	5,924	710	61	-	-	204
Interprogram Transfer Out	-	-	-	-	-	-
Telephone	4,850	802	-	-	-	-
Depreciation Expense	-	-	-	-	-	-
Vehicle Expenses	16,202	21,816	-	-	-	-
In-Kind Expense	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-
Advertising/Promotion	-	-	-	-	308	84
Postage and Shipping	70	44	162	-	-	-
Employment Costs	-	275	83	-	-	-
Interest Expense	-	-	30	-	-	-
Printing and Publications	76	88	27	-	-	-
Property Taxes	-	-	-	-	-	-
Home Costs	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-
Total Expenses	286,849	138,877	15,755	-	308	72,697
Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP	-	14,183	3,579	-	(308)	39,243
Net Assets at Beginning of Year	-	5,599	-	3,094	3,275	208,071
Net Assets at End of Year	$ -	$ 19,782	$ 3,579	$ 3,094	$ 2,967	$ 247,314

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM - NON GAAP
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)

	Other Supporting Services (Continued)				
	926 American Architectural Salvage	928 Neighborhood Assistance Tax Credit Jeannette	929 Senior Health Expo	930 Aging and Disability Resources	933/935 Drug Overdose Taskforce
Support and Revenues:					
Federal/State Grants	$ 681,051	$ 88,438	$ -	$ 70,890	$ 126,604
Federal/State Grants - Food	-	-	-	-	-
Local Grants	5,280	-	-	-	-
Other Revenue	59,595	-	8,250	-	1,015
Sales	115,396	-	-	-	-
In-Kind Revenues	-	-	-	-	-
Interest and Investment Income	-	-	-	-	-
Interprogram Transfer In	-	-	-	-	1
Program Service Fees	-	-	-	-	-
Fundraising	240	-	-	-	-
Total Support and Revenues	861,562	88,438	8,250	70,890	127,620
Expenses:					
Salaries and Wages	279,877	-	-	-	86,303
Other Employee Benefits	59,801	-	-	597	9,668
Supplies	5,631	-	6,535	1,360	2,158
Occupancy	5,000	-	-	-	100
Payroll Taxes	20,050	-	-	-	6,419
Equipment Rental and Maintenance	35,611	-	-	84	126
Contractual Services	33,700	-	420	41,074	584
Accounting	19,492	-	-	-	4,739
Other Program Services	11,817	-	-	12,692	2,139
Utilities	21,140	-	-	-	-
Pension	1,045	-	-	-	5,286
Other Expenses	30,765	-	890	-	1,800
Travel	3,226	-	-	4,178	4,188
Subrecipient Services	-	-	-	-	-
Conferences/Conventions	-	-	-	1,400	355
Construction	0	88,438	-	-	-
Insurance	30,215	-	-	282	669
Interprogram Transfer Out	-	-	-	-	-
Telephone	3,148	-	-	723	1,320
Depreciation Expense	58,926	-	-	-	-
Vehicle Expenses	16,776	-	-	-	-
In-Kind Expense	-	-	-	-	-
Administrative Expense	-	-	-	8,500	-
Advertising/Promotion	1,332	-	-	-	580
Postage and Shipping	2,067	-	-	-	-
Employment Costs	195	-	-	-	-
Interest Expense	7,013	-	-	-	60
Printing and Publications	688	-	-	-	260
Property Taxes	2,228	-	-	-	-
Home Costs	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-
Total Expenses	649,743	88,438	7,845	70,890	126,754
Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP	211,819	-	405	-	866
Net Assets at Beginning of Year	386,886	-	8,446	-	10,651
Net Assets at End of Year	$ 598,705	$ -	$ 8,851	$ -	$ 11,517

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM - NON GAAP
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)

	Other Supporting Services (Continued)					
	940	943	946	947	948	
	New Kensington NPP	Computers for Families	Backpack Program	DCED Discretionary Consulgrant	Pittsburgh Foundation Grant	Totals (Memorandum Only)
Support and Revenues:						
Federal/State Grants	$ 73,726	$ -	$ -	$ 26,000	$ -	$ 1,867,439
Federal/State Grants - Food	-	-	-	-	-	-
Local Grants	-	-	-	-	-	42,448
Other Revenue	-	-	2,500	-	18,000	264,385
Sales	-	-	-	-	-	115,396
In-Kind Revenues	-	-	-	-	-	-
Interest and Investment Income	-	-	-	-	-	8,618
Interprogram Transfer In	-	-	-	-	-	2,141
Program Service Fees	-	-	-	-	-	-
Fundraising	-	-	-	-	-	240
Total Support and Revenues	73,726	-	2,500	26,000	18,000	2,300,667
Expenses:						
Salaries and Wages	-	-	-	-	-	704,887
Other Employee Benefits	-	-	-	-	-	138,649
Supplies	-	-	1,959	-	-	41,088
Occupancy	-	-	-	-	-	237,323
Payroll Taxes	-	-	-	-	-	51,950
Equipment Rental and Maintenance	-	7,955	-	-	-	64,891
Contractual Services	9,193	-	-	26,000	500	119,175
Accounting	-	-	-	-	-	66,089
Other Program Services	23	-	-	-	-	48,138
Utilities	-	-	-	-	-	51,731
Pension	-	-	-	-	-	15,466
Other Expenses	703	-	-	-	-	105,788
Travel	-	-	-	-	-	13,655
Subrecipient Services	-	-	-	-	-	-
Conferences/Conventions	-	-	-	-	-	6,963
Construction	25,000	-	-	-	-	113,438
Insurance	-	-	-	-	-	41,191
Interprogram Transfer Out	-	-	-	-	-	-
Telephone	-	-	-	-	-	12,486
Depreciation Expense	-	-	-	-	-	58,926
Vehicle Expenses	-	-	-	-	-	56,390
In-Kind Expense	-	-	-	-	-	-
Administrative Expense	38,807	-	-	-	-	47,307
Advertising/Promotion	-	-	-	-	-	2,304
Postage and Shipping	-	-	-	-	-	2,537
Employment Costs	-	-	-	-	-	600
Interest Expense	-	-	-	-	-	7,103
Printing and Publications	-	-	-	-	-	1,813
Property Taxes	-	-	-	-	-	2,228
Home Costs	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-
Total Expenses	73,726	7,955	1,959	26,000	500	2,012,116
Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP	-	(7,955)	541	-	17,500	288,551
Net Assets at Beginning of Year	-	15,000	25	-	-	777,166
Net Assets at End of Year	$ -	$ 7,045	$ 566	$ -	$ 17,500	$ 1,065,717

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM - NON GAAP
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)

	Fundraising		General and Administrative				
	300		300	100	944		
	Unrestricted Fundraising	Totals (Memorandum Only)	Unrestricted	CSBG Administrative	CEO Search	Totals (Memorandum Only)	Combined Totals
Support and Revenues:							
Federal/State Grants	$ -	$ -	$ -	$ 443,948	$ -	$ 443,948	$ 10,385,517
Federal/State Grants - Food	-	-	-	-	-	-	221,951
Local Grants	-	-	-	-	-	-	80,956
Other Revenue	44,091	44,091	43,619	596,072	-	639,691	1,041,052
Sales	-	-	-	-	-	-	115,396
In-Kind Revenues	-	-	-	-	-	-	62,051
Interest and Investment Income	-	-	-	-	-	-	8,626
Interprogram Transfer In	-	-	-	-	-	-	76,222
Program Service Fees	-	-	-	-	-	-	287,484
Fundraising	16,568	16,568	-	-	-	-	16,808
Total Support and Revenues	60,659	60,659	43,619	1,040,020	-	1,083,639	12,296,063
Expenses:							
Salaries and Wages	615	615	-	638,481	-	638,481	5,562,921
Other Employee Benefits	23	23	-	78,645	-	78,645	1,018,407
Supplies	4,128	4,128	137	7,543	-	7,680	942,532
Occupancy	400	400	960	45,010	-	45,970	608,487
Payroll Taxes	47	47	-	49,528	-	49,528	422,650
Equipment Rental and Maintenance	-	-	-	40,650	-	40,650	396,150
Contractual Services	278	278	-	112,193	5,000	117,193	370,049
Accounting	-	-	-	-	-	-	307,502
Other Program Services	1,171	1,171	5,327	13,159	-	18,486	278,192
Utilities	-	-	-	153	-	153	252,389
Pension	-	-	-	22,664	-	22,664	207,231
Other Expenses	9,200	9,200	2,926	2,733	-	5,659	147,594
Travel	-	-	606	3,219	265	4,090	142,532
Subrecipient Services	-	-	-	-	-	-	129,150
Conferences/Conventions	-	-	3,960	3,339	105	7,404	123,987
Construction	-	-	-	-	-	-	113,438
Insurance	-	-	-	6,583	-	6,583	109,484
Interprogram Transfer Out	(211)	(211)	9,025	-	-	9,025	76,222
Telephone	3,370	3,370	3,649	3,778	-	7,427	70,649
Depreciation Expense	-	-	-	-	-	-	70,171
Vehicle Expenses	-	-	-	3,602	-	3,602	68,406
In-Kind Expense	-	-	16	-	-	16	61,068
Administrative Expense	-	-	-	-	-	-	47,307
Advertising/Promotion	463	463	3,500	1,172	-	4,672	20,464
Postage and Shipping	237	237	-	2,998	-	2,998	19,491
Employment Costs	-	-	-	1,638	-	1,638	16,661
Interest Expense	-	-	1,361	706	-	2,067	12,929
Printing and Publications	193	193	-	2,226	-	2,226	6,344
Property Taxes	-	-	-	-	-	-	4,823
Home Costs	-	-	-	-	-	-	200
(Gain) Loss on Sale of Property	-	-	-	-	-	-	-
Total Expenses	19,914	19,914	31,467	1,040,020	5,370	1,076,857	11,607,430
Net Increase (Decrease) in Net Assets Prior to Adjustments Required to Convert to GAAP	40,745	40,745	12,152	-	(5,370)	6,782	688,633
Net Assets at Beginning of Year	193,758	193,758	10,667	-	25,933	36,600	2,101,417
Net Assets at End of Year	$ 234,503	$ 234,503	$ 22,819	$ -	$ 20,563	$ 43,382	$ 2,790,050

SINGLE AUDIT REPORTS

WESTMORELAND HUMAN OPPORTUNITIES, INC.

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.
- Horner Wible Terek and Associates, 500 Rugh Street, Greensburg, Pennsylvania 15601 - Attn: Barbara Terek - 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, 400 Armbrust Road, 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
FUNDED AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass Through Grantor's/Contract Number	Funds Received	Federal Expenditures		Subrecipient Expenditures
U.S. Department of Health and Human Services						
Head Start Programs:						
Head Start	93.600	03CH010443-02-03	$ 60,253	$ -	*	$ -
Head Start	93.600	03CH010443-04-01	3,977,685	4,181,704	*	-
Head Start COVID	93.600	03CH010443-05-C3	-	98,126	*	
Passed Through Seton Hill Child Services, Inc.:						
Early Head Start Program 18/19	93.600	03CH010202-01-01	81,323	70,479	*	-
Early Head Start Program 19/20	93.600	03CH010202-05-01	277,881	315,076	*	-
Total Head Start Programs			4,397,142	4,665,385		-
Passed Through the Commonwealth of Pennsylvania, Department of Community and Economic Development:						
Community Services Block Grant Discretionary	93.570	90EE1183-01-00	353,475	351,051		-
Total Community Services Block Grant Discretionary Grant			353,475	351,051		-
Community Service Block Grant	93.569	C000066921	630,628	666,827	*	-
Total Community Service Block Grant			630,628	666,827		-
Passed Through the Commonwealth of Pennsylvania Department of Human Services:						
Temporary Assistance for Needy Families	93.558	19	107,103	53,895		-
Temporary Assistance for Needy Families	93.558	19-20	100,681	156,114		-
Total Temporary Assistance for Needy Families			207,784	210,009		-
Supplemental Nutrition Assistance Program	10.561	19	18,269	28,519		-
Supplemental Nutrition Assistance Program	10.561	19-20	13,606	8,831		-
Total Supplemental Nutrition Assistance Program			31,875	37,350		-
Passed Through the Westmoreland County Area Agency on Aging:						
LINK to Aging and Disability Resources	93.778	-	59,572	52,616		-
Total U.S. Department of Health and Human Services			$ 5,680,476	$ 5,983,238		$ -

* Denotes tested as a major program

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FUNDED AWARDS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass Through Grantor's/Contract Number	Funds Received	Federal Expenditures	Subrecipient Expenditures
U.S. Department of Agriculture					
Passed Through the Commonwealth of Pennsylvania Department of Education:					
Child and Adult Care Food Program	10.558	N/A	$ 256,337	$ 221,951	$ -
Total U.S. Department of Agriculture			256,337	221,951	-
U.S. Department of Housing and Urban Development					
Continuum of Care	14.267	PA0774L3E011803	194,204	219,373	-
Continuum of Care	14.267	PA0774L3E011702	182,143	160,847	-
Continuum of Care	14.267	PA0559L3E011707	13,093	-	-
Continuum of Care	14.267	PA0600L3E011806	192,309	214,005	-
Continuum of Care	14.267	PA0679L3E011704	44,712	34,411	-
Continuum of Care	14.267	PA0679L3E011805	49,621	56,346	-
			676,082	684,982	-
Passed through Westmoreland County					
Community Development Block Grant	14.218	18-108	63,379	75,677	-
U.S. Department of Treasury					
Passed Through the United Way of Southwestern Pennsylvania					
Volunteer Income Tax Assistance	21.009	N/A	3,200	5,600	-
Total U.S. Department of Treasury			3,200	5,600	-
U.S. Department of Labor					
Passed through WorkForce Investment Board					
Workforce Investment Act	17.280	N/A	30,072	33,877	-
Workforce Investment Act Adult Program	17.258	N/A	7,140	5,280	-
Total U.S. Department of Labor			37,212	39,157	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 6,716,686	$ 7,010,605	$ -

* Denotes tested as a major program

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
FUNDED AWARDS
FOR THE YEAR ENDED JUNE 30, 2020
(CONTINUED)

State Grantor/Pass-Through Grantor Program Title	Pass Through Grantor's/Contract Number	Funds Received	State Expenditures	Subrecipient Expenditures
STATE AWARDS				
Pennsylvania Department of Human Services:				
Passed Through the County of Westmoreland:				
Behavioral Health and Developmental Services Program	N/A	$ 489,199	$ 558,093	$ -
TOTAL EXPENDITURES OF STATE AWARDS		$ 489,199	$ 558,093	$ -
TOTAL FEDERAL AND PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES AWARD		$ 7,205,885	$ 7,568,698	$ -

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, 2020

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.

NOTE 3: RISK-BASED AUDIT APPROACH

The 2020 threshold for determining Type A and Type B Programs is $750,000.

The following high-risk Type A program was audited as major:

CFDA	**Program**
93.600	Head Start Cluster

The following high-risk Type B Program was audited as major:

CFDA	**Program**
93.569	Community Services Block Grant

The amount expended under programs audited as major federal programs for the year ended June 30, 2020, totaled $5,332,212 or 76.06% of federal awards expended.

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, 2020
(CONTINUED)

NOTE 4: 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.

	Accrued June 30, 2019	Funds Received	Funds Returned	Funds Expended	Accrued June 30, 2020
Community Services Block Grant Discretionary #90EE1183-01-00	$ 7,771	$ 353,475	$ -	$ 351,051	$ 5,347
Community Services Block Grant: #C000066921	92,808	630,628	-	666,827	129,007
Total	$ 100,579	$ 981,102	$ -	$ 936,403	$ 134,534

NOTE 5: 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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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Westmoreland Human Opportunities, Inc.
d/b/a Westmoreland Community Action
226 South Maple Avenue
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, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 5, 2021.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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.

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 Axelrod LLC

Zelenkofske Axelrod LLC

Greensburg, Pennsylvania
January 5, 2021

Zelenkofske Axelrod LLC
CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Westmoreland Human Opportunities, Inc.
d/b/a Westmoreland Community Action
226 South Maple Avenue
Greensburg, Pennsylvania 15601

Report on Compliance for Each Major Federal Program

We have audited Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action'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, 2020. Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action 's compliance.

Opinion on Each Major Federal Program

In our opinion, Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's 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, 2020.

Report on Internal Control Over Compliance

Management of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action, Inc.'s internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Zelenkofske Axelrod LLC

Zelenkofske Axelrod LLC

Greensburg, Pennsylvania
January 5, 2021

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 South Maple Avenue
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, 2020, 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.

Program Name	Page Number	Referenced Schedule/Exhibit
Westmoreland County - Behavioral Health and Developmental Services	46	Schedule of Functional Revenue and Expenses/Exhibit 1
Westmoreland County – Behavioral Health and Developmental Services	47	Schedule of Administrative Costs/Exhibit 2
Westmoreland County - Behavioral Health and Developmental Services	48	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.

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 Axelrod LLC

Zelenkofske Axelrod LLC

Greensburg, Pennsylvania
January 5, 2021

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF FUNCTIONAL REVENUE AND EXPENSES -
WESTMORELAND COUNTY BEHAVIORAL HEALTH AND
DEVELOPMENTAL SERVICES PROGRAM
FOR THE YEAR ENDED JUNE 30, 2020

EXHIBIT 1

	703-000 Telephone One Time Funding (CI)	703-003 Telephone Program Funding (CI)	703-001 Telephone Value Behavior	703-002 Telephone Fee for Service	704-000 Mobile (CI)	708-000 Shared Housing	711-000 New Foundations	708-001 Shared Housing One Time Funding	Total
EXPENSES:									
Personnel Services:									
1. Wages and Salaries	$ 14,394	$ 68,611	$ 37,942	$ 52,668	$ 142,541	$ 15,838	$ 130,574	$ 3,520	$ 466,088
2. Employee Benefits	1,606	16,966	9,322	13,060	37,599	3,568	30,531	480	113,132
3. Miscellaneous Personnel	-	-	-	-	-	-	-	-	-
Administrative Expenses:	-	9,824	5,373	7,570	15,653	9,945	18,062	-	66,427
Operating Expenses:									
1. Occupancy	-	2,526	1,923	2,702	10,574	18,331	26,256	-	62,312
2. Communications	-	1,028	647	787	6,098	797	797	-	10,154
3. Administrative Supplies	-	-	-	-	435	-	101	-	536
4. Treatment and Supportive Supplies	-	-	-	-	-	-	-	-	-
5. Transportation	-	-	-	-	-	20	150	-	170
6. Purchased Treatment Services	-	-	-	-	-	-	9,827	-	9,827
7. Recruitment & Retention	-	-	-	-	-	-	-	-	-
8. Rent & Contingencies	-	-	-	-	-	-	-	-	-
9. Miscellaneous Operating Expenses	-	5,197	2,506	3,517	74,189	10,668	9,861	-	105,938
Equipment and Other Fixed Assets:									
1. Purchase of Fixed Assets	-	-	-	-	-	-	-	-	-
2. Repair/ Renovation of Assets	-	-	-	-	-	1,995	650	-	2,645
Indirect Costs:									
1. County Indirect Costs	-	-	-	-	-	-	-	-	-
TOTAL ELIGIBLE EXPENSES	16,000	104,152	57,713	80,304	287,089	61,162	226,809	4,000	837,229
REVENUE:									
2. Room and Board	-	-	-	-	-	13,260	1,367	-	14,627
3. Value Behavioral	-	-	185,815	-	80,167	-	-	-	265,982
4. Fayette County Mental Health	-	-	-	-	-	-	-	-	-
5. CCBH	-	-	-	-	3,462	-	-	-	3,462
6. Other	-	1,900	-	-	3	2,691	1,610	-	6,204
7. Southwest Behavioral Care	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	1,900	185,815	-	83,632	15,951	2,977	-	290,275
Net Expenses Eligible for Reimbursement	16,000	102,252	(128,102)	80,304	203,457	45,211	223,832	4,000	546,954
Retained Revenue	-	3,068	-	-	-	1,356	6,715	-	11,139
Total Net Expenses and Retained Revenues	16,000	105,320	(128,102)	80,304	203,457	46,567	230,547	4,000	558,093
Westmoreland County Contract Reimbursement	16,000	102,252	-	21,502	76,402	45,211	223,832	4,000	489,199
Excess (Deficit)/ of Revenue over Expenses	$ -	$ (3,068)	$ 128,102	$ (58,802)	$ (127,055)	$ (1,356)	$ (6,715)	$ -	$ (68,894)

*Mobile (CI) is a fee for service program.

WESTMORELAND COUNTY HUMAN OPPORTUNITIES, INC.
SCHEDULE OF ADMINISTRATIVE COSTS
WESTMORELAND COUNTY BEHAVIORAL HEALTH AND
DEVELOPMENTAL SERVICES PROGRAM
FOR THE YEAR ENDED JUNE 30, 2020

EXHIBIT 2

EXPENSES:		
Personnel Services:		
1. Wages and Salaries	$ 24,452	
2. Employee Benefits	5,778	
3. Miscellaneous Personnel	-	$ 30,230
Operating Expenses:		
1. Occupancy	1,911	
2. Communications	-	
3. Administrative Supplies	-	
4. Treatment and Supportive Supplies	-	
5. Transportation	-	
6. Purchased Treatment Services	-	1,911
Miscellaneous Operating Expenses		
1. Accounting Fees	21,867	
2. Audit	2,923	
3. Human Resources and CEO Services	10,496	35,286
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		67,427
REVENUE:		
1. Subcontract	-	
2. Room and Board	-	
3. Other	-	
4. Medical Assistance	$ -	-
Net Eligible Administrative Costs		$ 67,427

WESTMORELAND HUMAN OPPORTUNITIES, INC.
STATEMENT OF UNITS OF SERVICE RELATING TO GRANTS
FROM THE WESTMORELAND COUNTY BEHAVIORAL HEALTH
AND DEVELOPMENTAL SERVICES - NON M/A
FOR THE YEAR ENDED JUNE 30, 2020

EXHIBIT 3

Cost Center	Budgeted Units of Service	Actual Units of Service	Contract Billing Rate	Gross Fee for Service Reimbursements	Other Revenue	Net Cost Eligible
Crisis Intervention-Mobile						
Individual	390	390	$ 32.67	12,741	0.00	$ 12,741
Team	1879	1879	$ 33.88	63,661	0.00	63,661
		Total Reimbursement from Westmoreland County MH/MR Program				76,402
Crisis Intervention-Mobile-Westmoreland Value Billing						
Individual		255	$ 32.67	8,331	0.00	8,331
Team		2033	$ 33.88	68,878	0.00	68,878
						77,209
Crisis Intervention-Mobile-Other Value Billing						
Individual		10	$ 27.00	270	0.00	270
Team		96	$ 28.00	2,688	0.00	2,688
Value Billing Reimbursement						80,167
Crisis Intervention-Mobile-CCBH Billing						
Individual		13	$ 25.12	327	0.00	327
Team		83	$ 37.82	3,139	0.00	3,135
						$ 3,462

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

Section I-Summary of Auditor's Results

Financial Statements:

Type of Auditor's' Report issued: Unmodified

Internal Control over Financial Reporting:
Material weakness(es) identified? _____ Yes __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

Major Programs:

CFDA Number	**Name of Federal Program or Cluster**
93.600	Head Start Cluster
93.569	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? __X__ Yes ____ No

Section II-Financial Statement Findings: Relating to the financial statement audit as required to be reported in accordance with Generally Accepted Government Auditing Standards.

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, 2020

Status of Prior Audit Findings

No matters were noted.