

Community Advocates, Inc. and Affiliates

Consolidated Financial Statements and
Supplementary Information

Years Ended December 31, 2024 and 2023



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Community Advocates, Inc. and Affiliates

Years Ended December 31, 2024 and 2023

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Independent Auditor's Report

Board of Directors
Community Advocates, Inc. and Affiliates
Milwaukee, Wisconsin

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Community Advocates, Inc. and Affiliates, a nonprofit organization, which comprise the consolidated statements of financial position as of December 31, 2024 and 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements referred to above present fairly, in all material respects, the financial position of Community Advocates, Inc. and Affiliates as of December 31, 2024 and 2023, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of Community Advocates, Inc. and Affiliates and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. The financial statements of Milwaukee Women's Center, Inc. and Milwaukee Women's Center Holdings, LLC, the wholly owned subsidiaries of Community Advocates, Inc., were not audited in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Advocates, Inc. and Affiliates' ability to continue as a going concern for one year after the date the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community Advocates, Inc. and Affiliates' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Advocates, Inc. and Affiliates' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary information appearing on pages 24 through 48, which includes the schedule of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; and the *State-Single Audit Guidelines*, issued by the Wisconsin Department of Administration, are presented for purposes of additional analysis and are not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated in all materiality respects in relation to the consolidated 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 June 30, 2025, on our consideration of Community Advocate, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Advocates, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Advocates, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP
Milwaukee, Wisconsin

June 30, 2025

Community Advocates, Inc. and Affiliates

Consolidated Statements of Financial Position

December 31, 2024 and 2023

Assets	2024	2023
Current assets:		
Cash	\$ 2,761,149	\$ 3,263,741
Receivables:		
Grants	2,256,710	3,417,510
Promises to give	121,115	138,450
Prepaid expenses and deposits	69,727	84,878
Total current assets	5,208,701	6,904,579
Restricted assets:		
Restricted cash - Client trust	172,468	178,641
Property and equipment:		
Operating lease asset, net of accumulated amortization	31,718	93,374
Financing lease asset, net of accumulated amortization	-	17,991
Land, buildings and improvements	564,043	564,043
Building and improvements	9,643,738	9,618,080
Furniture and equipment	1,083,731	1,166,466
Vehicle	29,229	46,372
Total property and equipment	11,352,459	11,506,326
Less: Accumulated depreciation	(5,783,070)	(5,631,579)
Property and equipment - Net	5,569,389	5,874,747
Other Assets:		
Note receivable	728,850	728,850
Investments	56,720	44,364
Total other assets	785,570	773,214
TOTAL ASSETS	\$ 11,736,128	\$ 13,731,181

Community Advocates, Inc. and Affiliates

Consolidated Statements of Financial Position (Continued)

December 31, 2024 and 2023

Liabilities and Net Assets	2024	2023
Current liabilities:		
Current portion of notes payable	\$ 251,920	\$ 241,692
Current portion of lease liability - operating	31,718	61,689
Current portion of lease liability - financing	-	17,991
Accounts payable	934,358	964,715
Accrued payroll and related liabilities	532,813	456,244
Refundable advance liability	846,585	2,427,366
Other accrued expenses	4,805	13,303
Total current liabilities	2,602,199	4,183,000
Client trust payable	176,103	182,276
Long term liabilities:		
Lease liability - operating, net of current portion	-	31,685
Notes payable, less current portion	1,768,622	2,020,272
Total long term liabilities	1,768,622	2,051,957
Total liabilities	4,546,924	6,417,233
Net assets:		
Without donor restrictions	5,107,258	5,115,528
With donor restrictions	2,081,946	2,198,420
Total net assets	7,189,204	7,313,948
TOTAL LIABILITIES AND NET ASSETS	\$ 11,736,128	\$ 13,731,181

See accompanying notes to consolidated financial statements.

Community Advocates, Inc. and Affiliates

Consolidated Statements of Activities

Years Ended December 31, 2024 and 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue:						
Contributions	\$ 218,742	\$ -	\$ 218,742	\$ 255,420	\$ -	\$ 255,420
United Way	549,359	121,115	670,474	265,619	138,450	404,069
Foundation grants	76,500	502,524	579,024	331,276	768,490	1,099,766
Federal grants	3,889,122	-	3,889,122	3,519,161	-	3,519,161
State of Wisconsin grants	5,350,569	-	5,350,569	3,770,178	-	3,770,178
Milwaukee County grants	3,909,479	-	3,909,479	17,053,451	-	17,053,451
City of Milwaukee grants	1,002,693	-	1,002,693	1,001,967	-	1,001,967
Waukesha County grants	937,048	-	937,048	1,496,312	-	1,496,312
Other grants and revenue	378,088	-	378,088	608,596	-	608,596
Investment gain	41,375	-	41,375	11,420	-	11,420
Rental revenue	322,665	-	322,665	344,736	-	344,736
Miscellaneous revenue	340,292	-	340,292	197,792	-	197,792
Net assets released from restrictions	740,113	(740,113)	-	568,776	(568,776)	-
Total support and revenue	17,756,045	(116,474)	17,639,571	29,424,704	338,164	29,762,868
Expenses:						
Program services	16,281,650	-	16,281,650	27,966,897	-	27,966,897
Management and general	1,267,976	-	1,267,976	1,132,505	-	1,132,505
Fundraising	214,689	-	214,689	51,556	-	51,556
Total expenses	17,764,315	-	17,764,315	29,150,958	-	29,150,958
Change in net assets	(8,270)	(116,474)	(124,744)	273,746	338,164	611,910
Net assets at beginning	5,115,528	2,198,420	7,313,948	4,841,782	1,860,256	6,702,038
Net assets at end	\$ 5,107,258	\$ 2,081,946	\$ 7,189,204	\$ 5,115,528	\$ 2,198,420	\$ 7,313,948

See accompanying notes to consolidated financial statements.

Community Advocates, Inc. and Affiliates

Consolidated Statements of Cash Flows

Years Ended December 31, 2024 and 2023

	2024	2023
Increase (decrease) in cash and restricted cash:		
Cash flows from operating activities:		
Change in net assets	\$ (124,744)	\$ 611,910
Adjustments to reconcile change in net assets to net cash and restricted cash used in operating activities:		
Depreciation and amortization	292,742	284,349
Non-cash lease adjustment	-	(1,543)
Amortization of right-of-use lease assets - Finance	17,991	30,344
Unrealized gain on investments	(12,356)	(10,069)
Changes in operating assets and liabilities:		
Receivables	1,178,135	349,206
Prepaid expenses and deposits	15,151	(11,509)
Accounts payable	(30,357)	89,560
Accrued payroll and related liabilities	76,569	(98,065)
Refundable advance liability	(1,580,781)	(1,270,878)
Client trust payable	(6,173)	(9,871)
Other accrued expenses	(8,498)	337
Net cash used in operating activities	(182,321)	(36,229)
Cash flows from investing activities		
Purchases of property and equipment	(67,031)	(120,430)
Net cash used in investing activities	(67,031)	(120,430)
Cash flows from financing activities:		
Payments on financing leases	\$ (17,991)	\$ (30,527)
Payments on notes payable	(241,422)	(231,183)
Net cash used in financing activities	(259,413)	(261,710)
Net decrease in cash and restricted cash	(508,765)	(418,369)
Cash and restricted cash at beginning of year	3,442,382	3,860,751
Cash and restricted cash at end of year	\$ 2,933,617	\$ 3,442,382
Reconciliation of cash and restricted cash:		
Cash	\$ 2,761,149	\$ 3,263,741
Restricted cash - Client trust	172,468	178,641
Total cash and restricted cash	\$ 2,933,617	\$ 3,442,382
Supplemental disclosures of cash flow information:		
Cash paid during the year for interest	\$ 88,474	\$ 102,481
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from finance leases	291	291
Operating cash flows from capitalized operating leases	61,200	61,200
Financing cash flows from finance leases	30,344	30,344

See accompanying notes to consolidated financial statements.

Community Advocates, Inc. and Affiliates
Consolidated Statements of Functional Expenses
Year Ended December 31, 2024

	Housing	Utility	HONC	Case Management	Brighter Futures	Women's Center Shelter	Autumn West	Public Policy	Disability	Family Support Center	FSET	Other	Management and General	Fundraising	Total
Salaries	\$ 992,945	\$ 1,182,408	\$ 111,217	\$ 382,941	\$ 75,612	\$ 461,390	\$ 471,139	\$ 1,151,615	\$ 93,080	\$ 318,075	\$ 899,355	\$ 58,365	\$ 772,906	\$ 72,696	\$ 7,043,744
Employee benefits	183,025	244,406	19,921	77,936	10,676	101,303	84,015	211,382	18,995	50,201	171,155	10,393	103,295	10,362	1,297,066
Professional fees	4,920	20,872	-	1,929	14,800	257,549	1,370	357,284	-	1,946	-	110,622	198,591	93,533	1,063,416
Supplies	11,457	45,236	695	5,467	7,701	36,272	25,997	74,598	263	24,347	25,939	15,018	17,724	4,705	295,419
Telephone	26,327	25,577	2,291	3,640	794	5,132	5,007	13,179	1,058	3,185	7,050	6,585	7,366	345	107,536
Postage and shipping	782	4,740	-	1,499	-	30	29	615	620	86	5	2	1,753	414	10,576
Occupancy	95,609	96,474	-	15,851	9,349	126,103	190,456	59,431	5,290	120,470	138,530	182,732	99,782	3,544	1,143,622
Furniture and equipment	11,905	32,330	413	3,437	1,543	7,175	5,988	5,452	377	6,439	13,190	6,945	23,735	14,540	133,469
Depreciation and amortization	23,591	17,734	76,074	1,455	3,098	22,129	1,270	12,710	1,116	27,717	19,101	77,187	8,634	926	292,742
Printing and subscriptions	1,829	21,418	-	-	10,025	715	152	101,698	48	692	1,106	2,505	1,855	3,653	145,696
Travel	5,347	3,306	734	17,259	2,378	5,464	4,750	43,061	342	2,950	3,065	59	6,337	519	95,571
Conferences and training	527	9,869	-	138	5,622	4,863	913	55,883	-	1,385	-	3,605	4,220	6,265	93,289
Client assistance	2,313,096	252	517	970,292	-	30,299	2,942	153,767	-	10,661	-	1,973	-	-	3,483,798
Professional dues	-	-	-	-	-	4,294	-	40	-	288	70	50	5,828	973	11,543
Miscellaneous expense	-	-	-	-	-	182	-	-	-	201	-	25,172	15,951	2,212	43,718
Sub-contract	71,045	-	-	-	909,042	64,168	-	1,458,857	-	-	-	-	-	-	2,503,112
Total expenses	\$ 3,742,404	\$ 1,704,622	\$ 211,861	\$ 1,481,843	\$ 1,050,641	\$ 1,127,068	\$ 794,027	\$ 3,699,572	\$ 121,189	\$ 568,643	\$ 1,278,568	\$ 501,211	\$ 1,267,976	\$ 214,689	\$ 17,764,315

Community Advocates, Inc. and Affiliates
Consolidated Statements of Functional Expenses
Year Ended December 31, 2023

	Housing	Utility	HONC	Case Management	Brighter Futures	Women's Center Shelter	Autumn West	Public Policy	Disability	Family Support Center	FSET	Other	Management and General	Fundraising	Total
Salaries	\$ 1,663,541	\$ 1,119,226	\$ 189,142	\$ 325,787	\$ 68,014	\$ 502,750	\$ 427,970	\$ 728,653	\$ 94,397	\$ 430,163	\$ 853,592	\$ 56,377	\$ 626,044	\$ 16,104	\$ 7,101,760
Employee benefits	336,809	239,584	37,018	62,596	10,131	95,662	77,158	133,285	18,452	74,799	171,160	9,660	100,975	2,825	1,370,114
Professional fees	36,642	7,320	-	2,826	15,700	215,693	41,951	383,967	-	9,942	-	1,878	195,348	11,000	922,267
Supplies	22,043	27,967	1,693	5,984	4,970	44,481	16,389	176,704	271	46,594	13,674	19,586	13,977	96	394,429
Telephone	40,144	20,958	4,127	3,713	813	5,495	5,558	10,138	1,294	3,170	7,279	9,291	9,027	139	121,146
Postage and shipping	1,781	4,822	-	1,598	-	29	14	89	1,230	45	35	-	1,713	667	12,023
Occupancy	159,205	129,960	-	14,938	9,713	101,460	117,604	44,373	3,998	144,717	85,660	207,436	131,172	170	1,150,406
Furniture and equipment	29,934	23,864	246	1,979	1,246	8,884	5,429	4,675	538	8,833	12,228	7,860	16,657	1,906	124,279
Depreciation and amortization	31,149	19,858	76,074	1,607	1,878	14,525	1,293	6,672	1,233	28,693	16,280	77,141	7,946	-	284,349
Printing and subscriptions	3,620	70	60	70	1,106	340	-	68,261	-	41	1,074	15	3,914	14,345	92,916
Travel	2,686	1,778	1,700	16,972	1,349	4,940	5,960	62,972	-	3,059	219	-	7,810	-	109,445
Conferences and training	1,342	1,565	596	133	1,232	5,948	376	53,048	-	962	-	3,850	957	562	70,571
Client assistance	14,017,297	-	1,829	941,437	-	24,101	3,728	167,123	-	10,432	-	1,233	100	-	15,167,280
Professional dues	26	-	-	-	-	4,055	26	1,358	-	37	-	-	5,691	1,233	12,426
Miscellaneous expense	-	-	(46)	-	-	14	-	255	-	13	916	22,698	11,174	2,509	37,533
Sub-contract	-	-	-	-	953,071	133,079	-	1,093,864	-	-	-	-	-	-	2,180,014
															-
Total expenses	\$ 16,346,219	\$ 1,596,972	\$ 312,439	\$ 1,379,640	\$ 1,069,223	\$ 1,161,456	\$ 703,456	\$ 2,935,437	\$ 121,413	\$ 761,500	\$ 1,162,117	\$ 417,025	\$ 1,132,505	\$ 51,556	\$ 29,150,958

See accompanying notes to consolidated financial statements.

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies

Nature of Activities

The consolidated financial statements include the accounts of Community Advocates, Inc. and Affiliates, which include:

- Community Advocates, Inc. (“Community Advocates”), a Wisconsin not-for-profit corporation, provides for direct advocacy, skilled and results-focused advocacy services to low-income individuals and families experiencing extremely difficult basic needs, health care, utility, and housing challenges. Community Advocates’ mission is to work with low-income and destitute persons and families to gain and ensure access to programs and services that they need to meet their basic needs and to live in dignity. Staff and volunteers accomplish this mission through one-on-one advocacy, case-management, representation, information/referral, crisis intervention, education, systemic advocacy, and coalition building.
- Milwaukee Women’s Center, Inc. (“MWC”), a Wisconsin not-for-profit corporation, provides holistic care to empower women and families who are experiencing abuse to live safe, independent and healthy lives. To fulfill its mission, MWC provides emergency shelter and transportation, a 24-hour crisis line, specialized services and support for older abused women, children’s programming, batterer’s treatment, case management to meet housing and other basic needs, and counseling to address domestic violence and substance abuse issues. MWC and Community Advocates share the same Board of Directors, therefore they are consolidated into one financial statement.
- Milwaukee Women’s Center Holdings, LLC (“MWC LLC”), a limited liability company with Community Advocates as its sole member, owns and operates a women’s shelter.

Basis of Presentation

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States (“GAAP”).

Consolidated Financial Statements

The consolidated financial statements include the accounts of Community Advocates, MWC, and MWC LLC (collectively referred to as the “Organization”). All significant inter-organizational transactions and accounts have been eliminated.

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Net Assets

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

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

Net Assets with Donor Restrictions – Net assets subject to donor and grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other explicit donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. If a restriction is satisfied in the year of contribution, the contribution is recorded as revenue without restrictions.

Use of Estimates

The preparation of the consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Revenue Recognition

Grant Revenue and Other Program Reimbursements

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award:

Grant Awards that are Contributions - Grant awards that are contributions are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a refundable advance liability.

Grant Awards that are Exchange Transactions - Exchange transactions are those in which the resource provider or grantor receives a commensurate value in exchange for goods or services transferred. Revenue is recognized when control of the promised goods or services is transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Amounts received in excess of recognized revenue are reflected as a contract liability. The Organization did not have grant awards that were considered to be exchange transactions in 2024 and 2023.

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

Gifts, Contributions, and Promises to Give

Contributions and grants are evaluated to determine if they contain conditions prior to recognizing revenue. Unconditional contributions are recognized as revenue when cash or other assets are received. Unconditional promises to give are recognized as revenue and a receivable when the promise is received from the donor. Conditional contributions, grants, and promises to give are recognized as revenue when the barriers to entitlement are overcome and the gift is deemed unconditional. Assets received for which the condition has not been satisfied are recorded as a refundable advance liability.

Unconditional contributions and grants or conditional contributions and grants in which the barriers to entitlement have been overcome are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions. If a restriction is satisfied in the year of contribution, the contribution is recorded as revenue without restrictions.

Promises to give whose eventual uses are restricted by the donors are recorded as increases in net assets with donor restrictions. Promises to give without a purpose restriction to be collected in future periods are also recorded as an increase to net assets with donor restrictions and reclassified to net assets without donor restrictions when received, unless the donor's intention is to support current-period activities.

Promises to give expected to be collected in less than one year are reported at net realizable value. Promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows on a discounted basis applicable to the years in which the promises were received. The amortization of the discount is recognized as contribution income over the duration of the promise.

Management individually reviews all past due promises to give balances and estimates the portion, if any, of the balance that will not be collected. Management has reviewed the collectability of promises to give and has determined that an allowance is not necessary.

In-Kind Contributions

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills and would otherwise be purchased by the Organization. Donated goods are reflected as contributions at their fair value at the date of donation and are reported as support without donor restrictions unless explicit donor stipulations specify how donated assets must be used.

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

Rental Revenue

The Organization leases a portion of its office building and parking lot to unrelated non-for-profit entities for various terms with expire at various times. The leases have been classified as operating leases. Revenue is recognized over the term of the leases. Advance receipts, if any, of rental income are deferred and classified as liabilities until earned.

Restricted Cash - Client Trust

The Organization has a fiduciary responsibility for clients' personal funds. Although the bank account is in the name of the Organization, the cash is the property of the clients. Accordingly, the balance at December 31, 2024 and 2023 of \$172,468 and \$178,641, respectively, has been recorded in the accompanying consolidated statements of financial position as an asset and a related liability has been recorded as client trust payable.

Investments

Investments are generally recorded at fair value based upon quoted market prices, when available, or estimates of fair value. Donated assets are recorded at fair value at the date of donation, or, if sold immediately after receipt, at the amount of sales proceeds received (which are considered a fair measure of the value at the date of donation). Those investments for which fair value is not readily determinable are carried at cost or, if donated, at fair value at the date of donation, or if no value can be estimated, at a nominal value. Investment income or loss and unrealized gains or losses are included in the consolidated statements of activities as increases or decreases in net assets without donor restrictions unless the income or loss is restricted by donor or law. Investment fees including direct internal investment expenses, if any, are netted with investment income on the consolidated statements of activities.

Grants Receivable

Grants receivable consist of receivable from various funding sources. The Organization believes these receivables are fully collectible. Accordingly, no allowance for doubtful accounts has been established. If amounts become uncollectible, they will be charged to operations when that determination is made.

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment acquisitions are recorded at cost or, if donated, at fair value at the date of donation. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed using the straight-line method. Estimated useful lives range from five to seven years for vehicles, furniture and equipment, and from thirty to thirty-nine years for buildings and improvements.

Property and equipment acquired with grant funds are owned by the Organization while used in the programs for which it was purchased or in other future authorized programs. However, the funding source has a reversionary interest in assets purchased with grant funds. Their disposition, as well as the ownership of any proceeds there from, is subject to funding source regulations.

The Organization reviews property and equipment periodically to determine potential impairment by comparing the carrying value of the property and equipment with the estimated future undiscounted cash flows expected to result from the use of the assets, including cash flows from disposition. Should the sum of the expected cash flows be less than the carrying value, the Organization would recognize an impairment loss at that time. No impairment loss was recognized in 2024 or 2023.

Note Receivable and Investment in Limited Liability Company

Investments in a limited liability company in which the Organization owns less than 20% are recorded on the equity method. The equity method of accounting is suspended if the investment, including advances and receivables, are reduced to zero. Community Advocates owns .01% of Villard Commons Managing, LLC which owns .01% of the Villard Commons, LLC. The dollar value of the original investment in the limited liability company is insignificant and therefore has not been recorded.

Notes receivable are recorded at the amount of unpaid principal and accrued interest reduced by an allowance for expected credit losses, if applicable. The allowance would be an amount that management believes will be adequate to absorb the losses on existing loans that may become uncollectible based on an evaluation of specific attributes. No allowance was deemed necessary at December 31, 2024 or 2023. Notes receivable are placed on nonaccrual status when significant uncertainty of collection of the accrued interest exists. The interest on loans on nonaccrual status will be accounted for on the cash-basis if interest is collected or the loan will be returned to accrual basis if collection of accrued interest is deemed probable.

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the consolidated statements of activities. The consolidated statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Personnel costs are allocated based on time and effort reporting, except for personnel who do not work on program related activities are allocated among applicable programs based upon the ratio of full-time equivalent employees working in each program to total full-time equivalents in the Organization. Additional allocated costs are primarily occupancy costs which have been allocated based on square footage.

Income Taxes

Community Advocates and MWC are nonprofit corporations as described in Section 501(c)(3) of the Internal Revenue Code ("Code") and are exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. Community Advocates and MWC are also exempt from state income taxes on the related income.

MWC LLC is a limited liability company with Community Advocates as its sole member. For tax reporting purposes, MWC LLC is treated as a disregarded entity and reports its financial information with Community Advocates.

In order to account for any uncertain tax positions, the Organization determines whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position, assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more-likely-than-not recognition threshold, the benefit of that position is not recognized in the consolidated financial statements. The Organization recorded no assets or liabilities related to uncertain tax positions.

Promises to Give

Unconditional promises to give are reported at fair value at the date the promise is received. Conditional promises to give are reported at fair value at the date the gift is deemed unconditional. Promises to give whose eventual uses are restricted by the donors are recorded as increases in net assets with donor restrictions. Promises to give without a purpose restriction to be collected in future periods are also recorded as an increase to net assets with donor restrictions and reclassified to net assets without donor restrictions when received. Management individually reviews all past due promises to give and estimates the portion, if any, of the balance that will not be collected. At December 31, 2024 and 2023, the balances are considered to be fully collectible, and accordingly, no allowance for uncollectible balances has been recorded.

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

ASC 842 Lease Accounting

The Organization is a lessee in multiple noncancelable operating and financing leases. If the contract provides the Organization the right to substantially all the economic benefits and the right to direct the use of the identified asset, it is considered to be or contain a lease. Right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the future lease payments over the expected lease term. The ROU asset is also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. Increases (decreases) to variable lease payments due to subsequent changes in an index or rate are recorded as variable lease expense (income) in the future period in which they are incurred.

The Organization has elected to use a risk-free rate for a term similar to the remaining lease as the discount rate if the implicit rate in the lease contract is not readily determinable.

The ROU asset for operating leases is subsequently measured throughout the lease term at the amount of the remeasured lease liability (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized. For operating leases with lease payments that fluctuate over the lease term, the total lease costs are recognized on a straight-line basis over the lease term. The ROU asset for finance leases is amortized on a straight-line basis over the lease term.

For all underlying classes of assets, the Organization has elected to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement and do not include an option to renew or to purchase the underlying asset that the Organization is reasonably certain to exercise. Leases containing termination clauses in which either party may terminate the lease without cause and the notice period is less than 12 months are deemed short-term leases with lease costs included in short-term lease expense. The Organization recognizes short-term lease cost on a straight-line basis over the lease term.

Subsequent Events

The Organization has evaluated events and transactions for potential recognition or disclosure in the consolidated financial statements through June 30, 2025, which is the date the consolidated financial statements were available to be issued.

Note 2: Retirement Plan

The Organization has a 401(k) retirement plan covering substantially all employees. The Organization has a discretionary match determined as a percent of employees' salary. The Organization did not make a matching contribution for the years ended December 31, 2024 or 2023.

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 3: Note Receivable

Community Advocates is the sponsor on an affordable housing grant in the amount of \$645,000. These funds were loaned to Villard Commons, LLC by Community Advocates. The funds loaned to Villard Commons, LLC are for the development of affordable housing. The note bears interest at the rate of 6.5% per annum with all interest and principal due on September 30, 2049. The term during which the sponsor and LLC must comply with the grant terms is fifteen years from the date of project completion, at which time the agreement shall terminate. The loan is stated at the amount of unpaid principal and accrued interest reduced by an allowance for expected uncollectible amounts. No allowance was deemed necessary at December 31, 2024 or 2023. The total amount of accrued interest included in the note receivable balance at December 31, 2024 and 2023 was \$83,850 and \$83,850, respectively. The loan has been placed on nonaccrual status. The Organization has placed the loan on nonaccrual status as of January 1, 2022, due to uncertainty of collection of the accrued interest beyond the amount accrued as of December 31, 2021.

Note 4: Concentrations

Grant Revenues

The Organization receives a significant portion of their source of funds from federal, state, and local government funding. As such, the Organization is subject to the administrative directives, rules, and regulations of federal, state, and local regulatory agencies. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by a specific funding agency. Such changes may occur with little notice or inadequate funding to pay for related costs, including the additional administrative burden to comply with such changes.

Concentrations of support and revenue are as follows:

<i>Years Ended December 31,</i>	2024	2023
Milwaukee County	22 %	58 %
Direct Federal Grants	22 %	12 %
Direct State of Wisconsin Grants	30 %	13 %

The Milwaukee County - Eviction Prevention grant accounted for approximately 6% and 47% of the Organizations revenue in the years ended December 31, 2024 and December 31, 2023, respectively. This grant ended in the year ended December 31, 2024.

Bank Deposits

The Organization maintains a depository relationship with financial institutions, which at times may exceed Federal Deposit Insurance Corporation (FDIC) limits. The Organization has not experienced any losses with these accounts. Management believes the Organization is not exposed to any significant risk on cash and cash equivalents.

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 5: Notes Payable

Notes payable consist of the following:

<i>As of December 31,</i>	2024	2023
Note payable to IFF requiring monthly installments of \$6,245, including interest (effective rate of 6.00% at December 31, 2024), with a final payment due October 2034. The note is secured by a mortgage on specific property. Interest will be recalculated at recalculation dates to be the greater of the rate of a U.S. Treasury obligation with a term equal to maturity of the loan plus 3.0% or a floor of 5.00%,	\$ 555,856	\$ 595,864
Note payable to IFF requiring monthly installments of \$4,613, including interest at the greater of the rate of a U.S. Treasury obligation with a term equal to maturity of the loan plus 1.75% or a floor of 5.00%. (Effective rate of 5.00% at December 31, 2024), with a final payment due May 2026. The note is secured by a mortgage on specific property.	75,563	125,777
Note payable to IFF requiring monthly installments of \$5,094, including interest at the greater of the rate of a U.S. Treasury obligation with a term equal to maturity of the loan plus 2.0% or a floor of 5.00%. (Effective rate of 5.00% at December 31, 2024), with a final payment due December 2026. The note is secured by a mortgage on specific property.	116,102	169,949
Redevelopment Authority of the City of Milwaukee Revenue Bond, Series 2010 payable to Town Bank, requiring monthly installments of \$11,854, including interest at 3.33%, with a final payment due April 2035. The bond agreement was renewed in September 2020 and is subject to renewal every five years.	1,273,021	1,370,374
Total notes payable	2,020,542	2,261,964
Less: Current portion	251,920	241,692
Notes payable, less current portion	\$ 1,768,622	\$ 2,020,272

Future maturities of notes payable are as follows:

<i>Years Ending December 31,</i>	
2025	\$ 251,920
2026	244,420
2027	168,430
2028	175,027
2029	500,737
Thereafter	680,008
Total	\$ 2,020,542

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 5: Notes Payable (Continued)

The Redevelopment Authority of the City of Milwaukee Revenue Bond, Series 2010 requires the Organization to maintain certain financial ratios and places restrictions on the transfer of assets and incurrence of additional indebtedness. The Organization was in violation of a certain ratio as of December 31, 2024 and has received a waiver of the covenant violation as of December 31, 2024.

Interest expense related to the mortgages and other notes payable is included in occupancy costs on the accompanying consolidated statements of functional expenses and totaled \$88,474 and \$102,481 for the years ended December 31, 2024 and 2023, respectively.

Note 6: Leases under ASC 842

The Organization leases residential units, a parking lot and office equipment under several third-party operating leases.

The residential leases are for a term of 12 months, requiring monthly rental payments ranging from \$558 to \$771 and are therefore treated as short-term leases.

The depreciable life of assets and leasehold improvements are limited by the expected lease term, unless there is a transfer of title or purchase option reasonably certain of exercise.

The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants. Payments due under the lease contracts include fixed payments.

Operating leases are included in the following asset and liability accounts on the Organization's consolidated statements of financial position: Operating lease assets, current portion of lease liability - operating, and lease liability - operating, net of current portion. ROU assets and liabilities arising from finance leases are included in the following asset and liability accounts on the Organization's Consolidated Statements of Financial Position: financing lease asset, current portion of lease liability - financing, and lease liability - financing, net of current portion.

Components of lease expense were as follows for the years ended December 31:

	2024	2023
Lease cost:		
Finance lease cost:		
Interest	\$ 291	\$ 291
Amortization of right-of-use asset	30,344	30,344
Operating lease cost	61,200	61,200
Short-term lease cost	47,777	47,777
Total lease cost	\$ 139,612	\$ 139,612

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 6: Leases under ASC 842 (Continued)

	2024	2023
Weighted-average remaining lease term - Finance leases	N/A	.58 years
Weighted-average remaining lease term - Operating leases	.50 years	1.50 years
Weighted-average discount rate - Finance leases	N/A	0.91
Weighted-average discount rate - Operating leases	1.24 %	1.24

Maturities of lease liabilities are as follows as of December 31, 2024:

<i>Years Ended December 31,</i>	Operating	Financing
2025	\$ 31,800	\$ -
Total lease payments	31,800	-
Less imputed interest	(82)	-
Total	\$ 31,718	\$ -

Note 7: Lease Revenue

Community Advocates leases office space to unrelated not-for-profit companies under non-cancelable operating leases. Monthly rents range from \$300 to \$8,094 with the leases expiring through 2025. Total rental income on the consolidated statements of activities, under these leases was \$322,665 and \$344,736 for 2024 and 2023, respectively. Approximately 38% of a building with a net book value of \$2,221,624 and the entire building of a building with a net book value of \$91,736 as of December 31, 2024 are leased to other non-profit organizations.

Future minimum rental revenues under non-cancelable operating leases are as follows:

<i>Years Ending December 31,</i>	
2025	\$ 108,460

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 8: Liquidity and Availability of Financial Resources

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the consolidated statement of financial position date, comprise the following at December 31:

	2024	2023
Cash	\$ 2,761,149	\$ 3,263,741
Grants Receivable	2,256,710	3,417,510
Promises to give	121,115	138,450
Resident fund cash	172,468	178,641
Investments	56,720	44,364
Total financial assets	5,368,162	7,042,706
Less:		
Net assets with donor restrictions included in cash and promises to give included in current assets on the statements of financial position	(1,436,946)	(1,553,420)
Refundable advance liability	(846,585)	(2,427,366)
Resident funds held in trust	(176,103)	(182,276)
Total financial assets available for general expenditure	\$ 2,908,528	\$ 2,879,644

The Organization does not have a formal liquidity policy but generally maintains financial assets in liquid form such as cash for approximately three to four months of operating expenses.

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 9: Net Assets With Donor Restrictions

Restricted net assets were available for the following programs:

<i>As of December 31,</i>	2024	2023
Subject to expenditure for specific purpose:		
Housing	\$ 553,180	\$ 564,912
Public policy	39,719	54,718
Autumn West	149,927	87,841
Shelter - DV, Family Support	61,097	125,211
Utilities	614,657	699,751
Nevermore	16,080	18,697
Other	2,286	2,290
Subject to passage of time:		
Note receivable principal	645,000	645,000
Total net assets with donor restrictions	\$ 2,081,946	\$ 2,198,420

Net assets were released from restrictions by incurring expenses satisfying the restricted purpose or by occurrence of other events specified by donors as follows:

<i>Years Ended December 31,</i>	2024	2023
Satisfaction of purpose restriction:		
Autumn West	\$ 75,735	\$ 128,563
Housing	420,840	238,610
Shelter-DV, Family Support	124,747	49,629
Public Policy	15,000	53,905
Utilities	85,094	76,074
Nevermore	18,697	21,995
Net assets released from restrictions	\$ 740,113	\$ 568,776

Supplementary Information

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Unrestricted

Year Ended Decmber 31, 2024

	Administration 100,125	Leased Space 075,710, 993,994 995,996, 998	Fundraising 150	Public Policy 163	Public Policy 165	Public Policy 166	Public Policy 168	Public Policy 170	Public Policy 171	Public Policy 174
Revenue:										
Contributions:	\$ -	\$ 52	\$ 209,801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
United Way	-	-	19,560	-	-	-	-	-	-	-
Foundation Grants	-	-	7,500	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	132,891	-	-	-
State of Wisconsin grants	-	-	-	608,558	-	-	-	148,814	7,521	70,837
Milwaukee County grants	68,046	-	-	-	-	349,470	-	-	-	-
City of Milwaukee grants	14,943	-	-	-	-	-	-	-	-	-
Waukesha County grants	-	-	-	-	-	-	-	-	-	-
Other grants and revenue	9,827	69,500	-	-	8,303	-	-	-	-	-
Interest and dividend income	-	-	41,375	-	-	-	-	-	-	-
Rental Income	-	322,665	-	-	-	-	-	-	-	-
Miscellaneous income	75,213	-	-	-	-	-	-	1,999	-	21
Releases from restriction	-	-	-	15,000	-	-	-	-	-	-
Total revenue	168,029	392,217	278,236	623,558	8,303	349,470	132,891	150,813	7,521	70,858
Expenses:										
Salaries	772,906	-	72,696	336,470	5,121	21,763	41,159	80,243	1,761	29,858
Employee benefits	103,295	-	10,362	61,948	957	3,304	14,539	13,645	287	5,410
Professional Fees	198,591	-	93,533	60,874	-	50	41,320	9,200	4,476	5,000
Supplies	17,724	621	4,705	12,006	-	202	4,421	6,203	574	3,190
Telephone	7,366	6,585	345	3,664	49	174	744	901	9	337
Postage & Shipping	1,753	2	414	-	-	-	-	151	60	221
Occupancy	99,782	231,251	3,544	11,079	-	710	4,646	4,419	-	2,077
Furniture and Equipment	23,735	6,945	14,540	1,813	-	55	208	272	-	256
Depreciation and amortization	8,634	77,187	926	1,145	-	150	1,283	1,052	-	555
Printing and subscriptions	1,855	-	3,653	155	-	-	14,106	16,636	-	218
Travel	6,337	59	519	11,792	104	50	1,548	5,159	32	1,837
Conferences and training	4,220	-	6,265	12,915	-	-	3,861	2,617	-	3,695
Client Assistance	-	-	-	36,887	-	-	-	-	-	-
Professional Dues	5,828	50	973	-	-	-	-	-	-	-
Miscellaneous expense	15,950	-	2,212	-	-	-	-	-	-	-
Subcontract	-	-	-	-	-	317,837	-	-	-	13,506
Administration	(1,099,947)	-	11,898	59,318	794	3,768	7,302	14,092	315	5,390
Total expenses	168,029	322,699	226,586	610,065	7,025	348,063	135,137	154,591	7,515	71,549
Changes in net assets	\$ -	\$ 69,518	\$ 51,650	\$ 13,493	\$ 1,278	\$ 1,406	\$ (2,246)	\$ (3,778)	\$ 6	\$ (692)

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Unrestricted (Continued)

Year Ended December 31, 2024

	Public Policy 175	Public Policy 176	Public Policy 177	Public Policy 178	Public Policy 160	Public Policy 161	Public Policy 164	Public Policy 167	Public Policy 182	Public Policy 183
Revenue:										
Contributions:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
United Way	-	-	-	-	-	-	-	-	-	-
Foundation Grants	-	-	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-	57,015	132,016
State of Wisconsin grants	53,836	-	-	-	-	-	-	1,011,520	-	-
Milwaukee County grants	-	-	-	688,222	-	13,924	-	-	-	-
City of Milwaukee grants	-	-	-	-	-	-	-	-	-	-
Waukesha County grants	-	-	-	-	-	-	-	-	-	-
Other grants and revenue	-	-	-	-	2,500	-	-	-	-	-
Interest and dividend income	-	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-	-	-
Miscellaneous income	-	2,847	145	-	-	-	-	-	-	-
Releases from restriction	-	-	-	-	-	-	-	-	-	-
Total revenue	53,836	2,847	145	688,222	2,500	13,924	-	1,011,520	57,015	132,016
Expenses:										
Salaries	33,116	-	-	150,874	-	4,910	-	272,257	32,714	81,007
Employee benefits	5,461	-	-	26,243	-	613	-	50,412	5,665	13,165
Professional Fees	-	-	-	108,373	2,500	7,760	-	20,005	1,000	4,922
Supplies	130	-	79	16,397	-	753	-	1,978	1,960	2,162
Telephone	313	-	-	1,603	-	38	-	3,742	293	838
Postage & Shipping	-	-	-	184	-	-	-	-	-	-
Occupancy	2,321	-	-	9,213	-	779	-	10,744	3,172	3,964
Furniture and Equipment	115	-	-	763	-	112	-	1,089	99	301
Depreciation and amortization	610	-	-	2,064	-	262	-	1,665	984	1,016
Printing and subscriptions	5,487	-	-	8,994	-	-	-	57	6,900	3,500
Travel	889	-	-	8,115	-	-	-	2,708	897	2,375
Conferences and training	1,175	-	851	14,094	-	846	-	2,858	1,315	5,630
Client Assistance	-	-	-	-	-	-	-	116,880	-	-
Professional Dues	-	-	-	40	-	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-	-	-	-	-	-
Subcontract	-	-	-	315,617	-	-	-	480,841	-	-
Administration	5,806	-	-	26,535	-	812	-	47,430	5,797	14,378
Total expenses	55,423	-	930	689,108	2,500	16,885	-	1,012,666	60,796	133,256
Changes in net assets	\$ (1,587)	\$ 2,847	\$ (785)	\$ (886)	\$ -	\$ (2,961)	\$ -	\$ (1,146)	\$ (3,781)	\$ (1,240)

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Unrestricted (Continued)

Year Ended December 31, 2024

	Public Policy 162	Public Policy 194	Public Policy 195	Public Policy 196	Public Policy 197	Disability - County 410	Disability 415	Disability - County 420	Family Support Center 770, 780	Family Support Center 772
Revenue:										
Contributions:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,304	\$ -
United Way	-	-	-	-	-	-	-	-	46,000	-
Foundation Grants	-	-	-	-	-	-	-	-	9,000	-
Federal grants	-	-	-	-	333,536	-	-	-	-	-
State of Wisconsin grants	-	1,926	-	238,170	-	-	-	-	-	-
Milwaukee County grants	-	-	-	-	-	44,622	-	46,193	-	-
City of Milwaukee grants	-	-	-	-	-	-	-	-	-	50,249
Waukesha County grants	-	-	-	-	-	-	-	-	-	-
Other grants and revenue	-	-	1,413	-	-	-	84,130	-	(255)	-
Interest and dividend income	-	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-	-	-
Miscellaneous income	-	-	-	3,739	610	-	-	-	568	-
Releases from restriction	-	-	-	-	-	-	-	-	102,508	-
Total revenue	-	1,926	1,413	241,909	334,146	44,622	84,130	46,193	166,124	50,249
Expenses:										
Salaries	(299)	-	3,034	24,430	33,200	29,564	31,255	32,261	87,718	-
Employee benefits	(19)	-	442	4,322	4,988	5,824	6,663	6,508	14,794	-
Professional Fees	-	7,905	-	-	83,900	-	-	-	1,946	-
Supplies	-	-	-	17,848	6,694	71	53	139	265	8,000
Telephone	9	-	9	232	224	351	334	373	295	-
Postage & Shipping	-	-	-	-	-	620	-	-	86	-
Occupancy	-	-	-	3,057	3,250	2,447	2,205	638	26,962	42,042
Furniture and Equipment	-	-	-	74	296	160	113	104	1,410	-
Depreciation and amortization	-	-	-	1,003	921	558	558	-	7,385	-
Printing and subscriptions	-	-	-	36,128	9,518	-	-	48	692	-
Travel	3	-	10	5,904	1,638	40	134	168	1,419	-
Conferences and training	-	-	-	1,845	4,180	-	-	-	1,385	-
Client Assistance	-	-	-	-	-	-	-	-	10,661	-
Professional Dues	-	-	-	-	-	-	-	-	288	-
Miscellaneous expense	-	-	-	-	-	-	-	-	201	-
Subcontract	-	-	-	148,876	182,180	-	-	-	-	-
Administration	-	-	529	4,269	6,091	5,586	5,446	5,764	14,148	-
Total expenses	(307)	7,905	4,023	247,988	337,080	45,222	46,761	46,003	169,655	50,042
Changes in net assets	\$ 307	\$ (5,978)	\$ (2,610)	\$ (6,079)	\$ (2,934)	\$ (600)	\$ 37,369	\$ 190	\$ (3,530)	\$ 207

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Unrestricted (Continued)

Year Ended December 31, 2024

	Family Support Center 773	Family Support Center 774	Family Support Center 775	Family Support Center 776	Family Support Center 777	Family Support Center 778	Housing 200	Housing 244	Housing 250	Housing 205
Revenue:										
Contributions:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
United Way	-	-	-	-	-	-	28,394	-	-	2,226
Foundation Grants	-	-	-	-	-	-	-	-	-	-
Federal grants	-	22,206	-	-	-	-	-	-	-	-
State of Wisconsin grants	-	-	-	-	56,337	75,673	-	-	63,209	-
Milwaukee County grants	-	-	-	79,378	-	-	-	-	-	-
City of Milwaukee grants	64,000	-	84,000	-	-	-	-	-	-	-
Waukesha County grants	-	-	-	-	-	-	-	-	-	-
Other grants and revenue	-	-	-	-	-	-	-	-	-	-
Interest and dividend income	-	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-	-	-
Miscellaneous income	-	-	(520)	-	-	-	-	-	-	-
Releases from restriction	-	-	-	-	-	-	37,881	16,274	-	10,199
Total revenue	64,000	22,206	83,480	79,378	56,337	75,673	66,275	16,274	63,209	12,425
Expenses:										
Salaries	48,989	20,864	65,254	-	39,959	55,291	6	5,333	7,214	-
Employee benefits	8,548	1,937	8,772	-	4,809	11,341	1,107	730	1,471	-
Professional Fees	-	-	-	-	-	-	120	4,800	-	-
Supplies	-	-	-	16,082	-	-	3,876	4,259	25	-
Telephone	213	-	-	2,440	-	238	7,131	-	46	-
Postage & Shipping	-	-	-	-	-	-	588	-	-	-
Occupancy	-	-	-	47,640	3,826	-	23,578	-	1,275	-
Furniture and Equipment	-	-	-	5,029	-	-	1,495	200	59	-
Depreciation and amortization	-	-	-	6,656	13,676	-	4,889	-	333	-
Printing and subscriptions	-	-	-	-	-	-	1,305	-	-	-
Travel	-	-	-	1,531	-	-	170	-	-	-
Conferences and training	-	-	-	-	-	-	-	77	-	-
Client Assistance	-	-	-	-	-	-	19,782	-	51,011	12,425
Professional Dues	-	-	-	-	-	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-	-	-	-	-	-
Subcontract	-	-	-	-	-	-	-	-	-	-
Administration	8,673	2,914	11,989	-	8,380	10,577	-	875	1,327	-
Total expenses	66,422	25,715	86,016	79,378	70,650	77,446	64,048	16,274	62,761	12,425
Changes in net assets	\$ (2,422)	\$ (3,509)	\$ (2,536)	\$ -	\$ (14,314)	\$ (1,773)	\$ 2,227	\$ -	\$ 447	\$ -

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Unrestricted (Continued)

Year Ended Decmber 31, 2024

	Housing 267	Housing 208	Housing 220	Housing 281	Housing 276	Housing 230	Housing 240	Housing 241	Housing 243	Housing 263
Revenue:										
Contributions:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250
United Way	-	10,707	-	-	-	-	180,651	18,679	-	145,000
Foundation Grants	-	-	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-	-	46,639
State of Wisconsin grants	-	-	-	-	-	-	-	-	-	-
Milwaukee County grants	-	-	-	-	985,612	-	-	-	-	-
City of Milwaukee grants	-	-	112,000	-	-	100,000	-	-	-	-
Waukesha County grants	-	-	-	937,048	-	-	-	-	-	-
Other grants and revenue	-	-	-	-	-	-	-	-	58,952	-
Interest and dividend income	-	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-	-	-
Miscellaneous income	-	-	-	2,882	-	-	-	-	-	-
Releases from restriction	39,769	-	-	-	-	-	169,564	82,060	-	37,950
Total revenue	39,769	10,707	112,000	939,930	985,612	100,000	350,215	100,739	58,952	229,839
Expenses:										
Salaries	-	-	87,018	95,464	164,672	72,121	113,465	45,985	39,380	94,683
Employee benefits	-	-	11,950	19,755	30,407	13,809	22,707	9,144	8,611	15,598
Professional Fees	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	195	418	-	378	93	104	2,009
Telephone	-	-	-	1,274	13,533	-	1,708	407	407	814
Postage & Shipping	-	-	-	4	188	-	-	-	-	2
Occupancy	-	-	-	8,014	10,531	-	18,265	2,694	2,693	25,774
Furniture and Equipment	-	-	-	1,115	7,028	-	812	201	201	576
Depreciation and amortization	-	-	-	2,095	2,498	-	3,004	558	558	9,021
Printing and subscriptions	-	-	-	-	-	-	95	-	-	429
Travel	-	-	-	-	-	487	2,953	-	-	993
Conferences and training	-	-	-	-	-	-	-	-	-	450
Client Assistance	39,769	14,909	-	800,880	721,858	-	166,941	33,700	-	63,619
Professional Dues	-	-	-	-	-	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-	-	-	-	-	-
Subcontract	-	-	-	-	-	-	-	-	-	-
Administration	-	-	15,568	16,933	31,462	13,007	19,887	8,133	6,998	16,805
Total expenses	39,769	14,909	114,535	945,727	982,593	99,424	350,215	100,915	58,952	230,773
Changes in net assets	\$ -	\$ (4,202)	\$ (2,535)	\$ (5,798)	\$ 3,019	\$ 576	\$ -	\$ (175)	\$ -	\$ (934)

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Unrestricted (Continued)

Year Ended Decmber 31, 2024

	Housing 288	Housing 293	Housing 294	Housing 270	Housing 297	Housing 298	Utility 301, 304, 305	Utility 307, 308	Case Management 520, 530, 540, 550, 560	Case Management 521
Revenue:										
Contributions:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145	\$ -
United Way	-	-	-	-	-	-	-	-	7,465	-
Foundation Grants	-	-	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	107,655	-	-	-	1,193,304	-
State of Wisconsin grants	-	-	292,059	-	-	-	-	678,448	-	45,119
Milwaukee County grants	-	54,547	-	-	-	-	1,191,515	-	-	-
City of Milwaukee grants	-	-	-	173,624	-	-	-	-	-	-
Waukesha County grants	-	-	-	-	-	-	-	-	-	-
Other grants and revenue	81,439	-	-	-	-	-	34,314	-	-	-
Interest and dividend income	-	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-	-	-
Miscellaneous income	7,540	-	-	-	-	-	-	-	170,808	-
Releases from restriction	-	-	-	-	-	5,060	9,020	-	-	-
Total revenue	88,979	54,547	292,059	173,624	107,655	5,060	1,234,849	678,448	1,371,723	45,119
Expenses:										
Salaries	66,454	37,287	115,536	38,472	-	-	769,910	412,498	292,861	-
Employee benefits	11,571	7,214	20,732	6,858	-	-	161,892	82,514	61,052	-
Professional Fees	-	-	-	-	-	-	12,047	8,825	1,929	-
Supplies	-	93	-	-	-	-	25,483	19,753	3,836	102
Telephone	-	407	545	5	-	-	14,671	10,906	3,026	-
Postage & Shipping	-	-	-	-	-	-	2,117	2,623	165	-
Occupancy	-	2,479	-	-	-	-	62,955	33,519	11,414	-
Furniture and Equipment	-	201	-	-	-	-	21,548	10,782	3,138	-
Depreciation and amortization	-	558	-	-	-	-	11,867	5,867	873	-
Printing and subscriptions	-	-	-	-	-	-	602	20,816	-	-
Travel	283	43	136	203	-	-	3,085	221	17,259	-
Conferences and training	-	-	-	-	-	-	9,869	-	138	-
Client Assistance	-	-	132,470	123,574	36,885	5,060	224	28	925,584	44,198
Professional Dues	-	-	-	-	-	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-	-	-	-	-	-
Subcontract	-	-	-	-	71,045	-	-	-	-	-
Administration	11,970	6,308	20,488	6,477	-	-	138,751	71,064	51,699	-
Total expenses	90,277	54,590	289,907	175,590	107,930	5,060	1,235,021	679,416	1,372,973	44,300
Changes in net assets	\$ (1,299)	\$ (43)	\$ 2,152	\$ (1,966)	\$ (275)	\$ -	\$ (172)	\$ (968)	\$ (1,250)	\$ 820

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Unrestricted (Continued)

Year Ended December 31, 2024

	Case Management 400	Case Management 500, 510, 515	Other 138	Other 050,115,660, 131,133 199,997, 001	Brighter Futures 620	Fatherhood 755	Women's Center Shelter 760	Women's Center Shelter 764	Women's Center Shelter 765	Women's Center Shelter 766	Housing 767
Revenue:											
Contributions:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
United Way	-	-	-	-	-	-	16,079	-	-	-	-
Foundation Grants	-	-	-	20,000	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-	-	-	-
State of Wisconsin grants	-	-	-	-	1,063,486	-	-	100,000	125,500	108,728	103,568
Milwaukee County grants	70,995	-	-	-	-	99,265	-	-	-	-	-
City of Milwaukee grants	-	-	91,644	-	-	-	-	-	-	-	-
Waukesha County grants	-	-	-	-	-	-	-	-	-	-	-
Other grants and revenue	-	27,965	-	-	-	-	-	-	-	-	-
Interest and dividend income	-	-	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous income	-	44,201	-	27,399	10	-	-	-	-	-	-
Releases from restriction	-	-	-	-	-	-	18,697	-	-	-	-
Total revenue	70,995	72,166	91,644	47,399	1,063,496	99,265	34,776	100,000	125,500	108,728	103,568
Expenses:	-	-	-	-	-	-	-	-	-	-	-
Salaries	37,031	53,050	-	58,365	75,612	5,870	-	56,554	61,085	-	9,856
Employee benefits	5,441	11,444	-	10,393	10,676	729	-	13,633	11,569	-	1,361
Professional Fees	-	-	80,622	30,000	14,800	71,503	29,120	14,300	37,955	93,177	-
Supplies	41	1,489	10,791	3,606	7,701	8,437	-	21	506	4,073	7
Telephone	145	468	-	-	794	730	514	786	597	-	50
Postage & Shipping	4	1,330	-	-	-	-	-	-	-	-	-
Occupancy	637	3,800	1,200	(49,719)	9,349	9,473	-	6,705	6,705	9,312	306
Furniture and Equipment	104	195	-	-	1,543	275	-	577	739	-	18
Depreciation and amortization	-	581	-	-	3,098	1,018	-	695	695	965	77
Printing and subscriptions	-	-	505	2,000	10,025	-	-	-	-	-	-
Travel	-	-	-	-	2,378	105	-	617	1,407	-	80
Conferences and training	-	-	-	3,605	5,622	700	-	225	450	-	-
Client Assistance	-	511	-	1,973	-	-	-	-	-	-	90,214
Professional Dues	-	-	-	-	-	-	709	-	3,300	-	-
Miscellaneous expense	-	-	-	25,172	-	-	-	-	-	-	-
Subcontract	-	-	-	-	909,042	-	-	-	-	-	-
Administration	6,134	9,099	-	-	13,317	1,192	-	10,291	10,958	-	1,601
Total expenses	49,537	81,966	93,118	85,394	1,063,959	100,033	30,343	104,404	135,967	107,528	103,568
Changes in net assets	\$ 21,458	\$ (9,800)	\$ (1,474)	\$ (37,995)	\$ (463)	\$ (768)	\$ 4,433	\$ (4,404)	\$ (10,467)	\$ 1,200	\$ -

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Unrestricted (Continued)

Year Ended December 31, 2024

	DV Shelter 747	DV Shelter 748	DV Shelter 750	DV Shelter 745	DV Shelter 746	DV Shelter 751	DV Shelter 753	DV Shelter 756	DV Shelter 757	DV Shelter 758	DV Shelter 759
Revenue:											
Contributions:	\$ -	\$ -	\$ 190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
United Way	-	-	-	7,500	5,832	-	-	-	-	1,294	-
Foundation Grants	-	-	5,000	-	-	-	-	-	-	10,000	-
Federal grants	-	-	-	-	-	-	-	-	-	-	-
State of Wisconsin grants	-	-	-	30,000	81,847	-	-	-	115,000	75,304	-
Milwaukee County grants	-	-	-	-	-	26,777	-	-	-	-	-
City of Milwaukee grants	5,063	-	-	-	-	-	59,002	105,000	-	-	39,168
Waukesha County grants	-	-	-	-	-	-	-	-	-	-	-
Other grants and revenue	-	-	-	-	-	-	-	-	-	-	-
Interest and dividend income	-	-	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous income	-	-	-	-	-	-	-	-	-	-	-
Releases from restriction	-	7,609	-	-	14,630	-	-	-	-	-	-
Total revenue	5,063	7,609	5,190	37,500	102,309	26,777	59,002	105,000	115,000	86,598	39,168
Expenses:											
Salaries	-	6,149	4	26,927	72,705	-	-	79,441	81,459	28,453	-
Employee benefits	-	904	2,257	5,820	21,516	-	-	13,355	19,586	3,937	-
Professional Fees	-	-	1,094	200	-	-	-	-	-	-	-
Supplies	-	-	210	1,305	760	-	10,000	-	-	10,959	-
Telephone	-	-	269	-	-	1,789	-	-	-	446	-
Postage & Shipping	-	-	10	-	-	-	-	-	-	20	-
Occupancy	5,063	-	576	-	-	7,351	48,500	-	-	32,418	-
Furniture and Equipment	-	-	-	-	-	2,101	-	-	-	3,483	-
Depreciation and amortization	-	-	3,220	-	-	15,536	-	-	-	-	-
Printing and subscriptions	-	-	679	36	-	-	-	-	-	-	-
Travel	-	(20)	3,076	-	20	-	-	-	-	-	-
Conferences and training	-	-	1,113	-	275	-	-	-	-	-	-
Client Assistance	-	-	294	199	-	-	-	-	-	5,012	-
Professional Dues	-	-	285	-	-	-	-	-	-	-	-
Miscellaneous expense	-	-	183	-	-	-	-	-	-	-	-
Subcontract	-	-	-	-	-	-	-	-	-	-	64,168
Administration	-	1,182	-	4,572	12,942	-	-	14,815	13,908	4,967	-
Total expenses	5,063	8,215	13,271	39,059	108,217	26,777	58,500	107,612	114,954	89,694	64,168
Changes in net assets	\$ -	\$ (606)	\$ (8,081)	\$ (1,559)	\$ (5,908)	\$ -	\$ 502	\$ (2,612)	\$ 46	\$ (3,096)	\$ (25,000)

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Unrestricted (Continued)

Year Ended December 31, 2024

	DV Shelter 763	Autumn West 762	HONC 800	Autumn West 826	HONC 802	HONC 804	Autumn West 805, 815, 825	HONC 811	HONC 812,854	FSET 600	My Home 851	Total
Revenue:												
Contributions:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,742
United Way	-	-	-	-	-	-	59,972	-	-	-	-	549,359
Foundation Grants	-	-	-	-	25,000	-	-	-	-	-	-	76,500
Federal grants	-	-	-	-	-	-	429,791	-	-	1,434,069	-	3,889,122
State of Wisconsin grants	92,250	24,508	-	78,351	-	-	-	-	-	-	-	5,350,569
Milwaukee County grants	-	-	-	-	-	-	-	-	-	-	190,913	3,909,479
City of Milwaukee grants	-	-	-	-	-	104,000	-	-	-	-	-	1,002,693
Waukesha County grants	-	-	-	-	-	-	-	-	-	-	-	937,048
Other grants and revenue	-	-	-	-	-	-	-	-	-	-	-	378,088
Interest and dividend income	-	-	-	-	-	-	-	-	-	-	-	41,375
Rental Income	-	-	-	-	-	-	-	-	-	-	-	322,665
Miscellaneous income	-	-	-	-	-	-	2,830	-	-	-	-	340,292
Releases from restriction	-	-	76,074	-	-	-	74,382	22,082	1,354	-	-	740,113
Total revenue	92,250	24,508	76,074	78,351	25,000	104,000	566,975	22,082	1,354	1,434,069	190,913	17,756,045
Expenses:												
Salaries	42,742	21,036	-	-	21,136	77,676	321,599	12,405	-	899,355	128,504	7,043,745
Employee benefits	7,997	2,904	-	-	1,600	13,120	54,560	5,202	-	171,155	26,551	1,297,066
Professional Fees	10,200	-	-	-	-	-	-	-	-	-	1,370	1,063,416
Supplies	-	-	-	-	-	-	25,841	-	695	25,939	156	295,418
Telephone	-	-	-	-	-	-	3,413	-	2,291	7,050	1,594	107,536
Postage & Shipping	-	-	-	-	-	-	29	-	-	5	-	10,575
Occupancy	-	-	-	78,293	-	-	106,015	-	-	138,530	6,148	1,143,621
Furniture and Equipment	-	-	-	-	-	-	5,221	-	413	13,190	766	133,469
Depreciation and amortization	-	-	76,074	-	-	-	-	-	-	19,101	1,270	292,742
Printing and subscriptions	-	-	-	-	-	-	57	-	-	1,106	95	145,696
Travel	259	-	-	-	-	-	1,725	-	734	3,065	3,025	95,570
Conferences and training	2,100	-	-	-	-	-	123	-	-	-	790	93,290
Client Assistance	24,794	-	-	1,351	-	-	1,207	-	517	-	384	3,483,797
Professional Dues	-	-	-	-	-	-	-	-	-	70	-	11,543
Miscellaneous expense	-	-	-	-	-	-	-	-	-	-	-	43,718
Subcontract	-	-	-	-	-	-	-	-	-	-	-	2,503,112
Administration	7,117	3,501	-	-	2,265	13,205	56,703	4,475	-	158,966	22,986	(0)
Total expenses	95,208	27,441	76,074	79,644	25,000	104,000	576,492	22,082	4,648	1,437,533	193,639	17,764,315
Changes in net assets	\$ (2,958)	\$ (2,933)	\$ -	\$ (1,293)	\$ -	\$ -	\$ (9,517)	\$ (0)	\$ (3,295)	\$ (3,464)	\$ (2,726)	\$ (8,270)

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison

Year Ended December 31, 2024

	Emergency Shelter Care				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Allocated by federated fund-raising organization	\$ 36,865	\$ 29,260	\$ 7,605	\$ -	\$ -
Contributions	190	-	190	-	-
Grants from government agencies	466,153	465,651	502	-	-
Foundations	15,000	101,061	(86,061)		
Milwaukee County DHHS	26,777	26,777	-	-	-
Total support and revenue	544,985	622,749	(77,763)	-	-
Expenses:					
Salaries	295,139	332,968	(37,829)	33,297	-
Employee benefits	41,262	32,625	8,637	18,682	-
Payroll taxes	26,113	29,485	(3,372)	18,682	-
Professional fees	1,294	4,500	(3,206)	18,682	-
Supplies	23,234	33,010	(9,776)	18,682	-
Telephone	2,504	4,072	(1,568)	18,682	-
Postage and shipping	31	50	(19)	18,682	-
Occupancy	101,111	107,217	(6,106)	18,682	-
Equipment costs	12,074	9,820	2,254	18,682	-
Printing and publications	715	1,000	(285)	18,682	-
Employee travel	3,076	4,300	(1,224)	18,682	-
Conferences, conventions, and meetings	1,388	2,000	(612)		-
	-	5,000	(5,000)	18,682	-
Client Assistance	5,181	-	5,181	18,682	-
Membership Dues	285	-	285	18,682	-
Allocated costs	52,567	56,702	(4,135)	18,682	-
Client transportation	323	-	323	18,682	-
	-				
Total expenses	566,297	622,749	(56,452)	-	-
Change in net assets	\$ (21,312)	\$ -	\$ (21,311)	\$ -	\$ -

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison (Continued)

Year Ended December 31, 2024

	Emergency Shelter Care - Family Support Center				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Foundations	\$ 9,000	\$ 6,002	\$ 2,998	\$ -	\$ -
Donations	8,304	-	8,304	-	-
Allocated by federated fundraising organization	148,508	148,784	(276)	-	-
Grants from government agencies	352,210	355,000	(2,790)	-	-
Miscellaneous revenue	47	-	47	-	-
Milwaukee County DHHS	79,378	79,378	-	-	-
Total support and revenue	597,447	589,164	8,283	-	-
Expenses:					
Salaries	318,075	292,760	25,315	29,276	-
Employee benefits	21,619	32,625	(11,006)	17,675	-
Payroll taxes	28,582	24,216	4,366	17,675	-
Professional fees	1,945	4,500	(2,555)	17,675	-
Supplies	24,348	33,010	(8,662)	17,675	-
Telephone	3,185	4,072	(887)	17,675	-
Postage and shipping	86	50	36	17,675	-
Occupancy	140,010	127,562	12,448	17,675	-
Equipment costs	14,617	9,820	4,797	17,675	-
Printing and publications	692	1,000	(308)	17,675	-
Employee travel	2,950	4,300	(3,608)	17,675	-
Conferences, conventions, and meetings	1,385	2,000	(615)	17,675	-
Client Assistance	9,332	5,000	4,332	17,675	-
Membership dues	288	300	(12)	17,675	-
Allocated costs	56,882	46,449	10,433	17,675	-
Client transportation	1,329	1,500	(171)	17,675	-
Total expenses	625,325	589,164	33,903	-	-
Change in net assets	\$ (27,878)	\$ -	(25,620)	\$ -	\$ -

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison

Year Ended December 31, 2024

	ECFS - ARPA				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Milwaukee County DHHS	\$ 349,470	\$ 870,000	\$ (520,530)	\$ -	\$ -
Total support and revenue	349,470	870,000	(520,530)	-	-
Expenses:					
Salaries	21,763	43,386	(21,623)	26,100	-
Employee benefits	1,455	4,011	(2,556)	26,100	-
Payroll taxes	1,849	4,211	(2,362)	26,100	-
Professional fees	50		50	26,100	-
Supplies	202	3,130	(2,928)	26,100	-
Telephone	174	1,018	(844)	26,100	-
Occupancy	836	5,584	(4,748)	26,100	-
Equipment costs	79	896	(817)	26,100	-
Employee travel	50	375	(325)	26,100	-
Allocations to other agencies	317,837	800,000	(482,163)	80,000	-
Allocated costs	3,768	7,389	(3,621)	26,100	-
Total expenses	348,063	870,000	(521,937)	-	-
Change in net assets	\$ 1,406	\$ -	\$ 1,406	\$ -	\$ -

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison (Continued)

Year Ended August 31, 2024

	Utilities - Operations				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Miscellaneous revenue	\$ 8,959	\$ -	\$ 8,959	\$ -	\$ -
Milwaukee County DHHS	1,443,697	1,609,682	(165,985)	-	-
Total support and revenue	1,452,656	1,609,682	(157,026)	-	-
Expenses:					
Salaries	905,004	1,006,902	(101,898)	100,690	-
Employee benefits	102,864	128,530	(25,666)	48,290	-
Payroll taxes	82,936	91,252	(8,316)	48,290	-
Professional fees	3,280	5,150	(1,870)	48,290	-
Supplies	24,611	26,455	(1,844)	48,290	-
Telephone	15,891	16,000	(109)	48,290	-
Postage and shipping	3,413	5,000	(1,587)	48,290	-
Occupancy	93,000	95,089	(2,089)	48,290	-
Equipment costs	29,020	32,550	(3,530)	48,290	-
Printing and publications	425	500	(75)	48,290	-
Employee travel	3,192	3,000	192	48,290	-
Conferences, conventions, and meetings	2,380	-	2,380	48,290	-
Specific Assistance to Individuals	112	-	112	48,290	-
Allocated costs	186,528	199,254	(12,726)	48,290	-
Total expenses	1,452,656	1,609,682	(157,026)	-	-
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison (Continued)

Year Ended August 31, 2024

	Utilities - Crisis Client Services				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Miscellaneous revenue	\$ 10,378	\$ -	\$ 10,378	\$ -	\$ -
Milwaukee County DHHS	229,227	229,227	-	-	-
Total support and revenue	239,605	229,227	10,378	-	-
Expenses:					
Salaries	182,639	168,277	14,362	16,828	-
Employee benefits	21,606	22,338	(733)	6,877	-
Payroll taxes	17,536	12,789	4,747	6,877	-
Telephone	3,859	3,823	36	6,877	-
Occupancy	13,966	22,000	(8,034)	6,877	-
Total expenses	239,605	229,227	10,378	-	-
Change in net assets	\$ (0)	\$ -	\$ (0)	\$ -	\$ -

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison (Continued)

Year Ended December 31, 2024

	CA Autumn West Shelter Plus Care				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Milwaukee County DHHS	\$ 190,913	\$ 190,913	\$ -	\$ -	\$ -
Total support and revenue	190,913	190,913	-	-	-
Expenses:					
Salaries	128,504	124,949	3,555	12,495	-
Employee benefits	15,534	14,487	1,047	5,727	-
Payroll taxes	11,017	11,947	(930)	5,727	-
Professional fees	1,370	3,000	(1,630)	5,727	-
Supplies	156	500	(344)	5,727	-
Telephone	1,594	2,000	(406)	5,727	-
Occupancy	7,241	6,097	1,144	5,727	-
Equipment costs	943	725	218	5,727	-
Printing and publications	95	100	(5)	5,727	-
Employee travel	3,025	4,700	(1,675)	5,727	-
Specific assistance to individuals	384	1,000	(616)	5,727	-
Allocated costs	22,986	21,158	1,828	5,727	-
Client transportation	790	250	540	5,727	-
Total expenses	193,639	190,913	2,726	-	-
Change in net assets	\$ (2,726)	\$ -	\$ (2,726)	\$ -	\$ -

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison (Continued)

Year Ended December 31, 2024

	Supportive Housing Case Management-Rapid Rehousing				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Milwaukee County DHHS	\$ 54,547	\$ 58,500	\$ (3,953)	\$ -	\$ -
Total support and revenue	54,547	58,500	(3,953)	-	-
Expenses:					
Salaries	37,287	38,885	(1,598)	3,889	-
Employee benefits	3,826	5,472	(1,646)	1,755	-
Payroll taxes	3,388	3,753	(365)	1,755	-
Supplies	93	105	(12)	1,755	-
Telephone	407	500	(93)	1,755	-
Occupancy	2,950	2,880	70	1,755	-
Equipment costs	287	283	4	1,755	-
Employee travel	43	-	43	1,755	-
Allocated costs	6,308	6,622	(314)	1,755	-
Total expenses	54,590	58,500	(3,910)	-	-
Change in net assets	\$ (43)	\$ -	\$ (43)	\$ -	\$ -

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison (Continued)

Year Ended December 31, 2024

	IDAP				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Milwaukee County DHHS	\$ 44,622	\$ 45,000	\$ (378)	\$ -	\$ -
Total support and revenue	44,622	45,000	(378)	-	-
Expenses:					
Salaries	29,564	27,805	1,759	2,781	-
Employee benefits	3,152	3,908	(756)	1,350	-
Payroll taxes	2,673	2,783	(110)	1,350	-
Supplies	71	150	(79)	1,350	-
Telephone	351	500	(149)	1,350	-
Postage and shipping	620	1,500	(880)	1,350	-
Occupancy	2,919	3,249	(330)	1,350	-
Equipment costs	247	320	(73)	1,350	-
Employee travel	40	50	(10)	1,350	-
Allocated costs	5,586	4,735	851	1,350	-
Total expenses	45,222	45,000	221	-	-
Change in net assets	\$ (600)	\$ -	\$ (599)	\$ -	\$ -

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison (Continued)

Year Ended December 31, 2024

	IDAP - Administration				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Milwaukee County DHHS	\$ 46,193	\$ 46,120	\$ 73	\$ -	\$ -
Total support and revenue	46,193	46,120	73	-	-
Expenses:					
Salaries	32,261	31,907	354	3,191	-
Employee benefits	3,693	2,513	1,180	1,384	-
Payroll taxes	2,815	3,141	(326)	1,384	-
Supplies	139	116	23	1,384	-
Telephone	373	386	(13)	1,384	-
Occupancy	638	2,507	(1,869)	1,384	-
Equipment costs	104	116	(12)	1,384	-
Printing and publications	48	-	48	1,384	-
Employee travel	168	-	168	1,384	-
Allocated costs	5,764	5,434	330	1,384	-
Total expenses	46,003	46,120	(117)	-	-
Change in net assets	\$ 190	\$ -	\$ 190	\$ -	\$ -

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison (Continued)

Year Ended December 31, 2024

	AODA Prevention Services				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Milwaukee County DHHS	\$ 688,222	\$ 760,000	\$ (71,778)	\$ -	\$ -
Total support and revenue	688,222	760,000	(71,778)	-	-
Expenses:					
Salaries	150,874	162,529	(11,655)	22,800	-
Employee benefits	12,943	25,428	(12,485)	22,800	-
Payroll taxes	13,300	16,290	(2,990)	22,800	-
Professional fees	108,373	85,171	23,202	22,800	402
Supplies	16,397	62,439	(46,042)	22,800	-
Telephone	1,603	1,590	13	22,800	-
Postage and shipping	184	-	184	22,800	-
Occupancy	10,956	7,162	3,794	22,800	-
Equipment costs	1,084	1,400	(316)	22,800	-
Printing and publications	8,994	30,750	(21,756)	22,800	-
Employee travel	8,115	9,063	(948)	22,800	-
Conferences, conventions, and meetings	-	-	-	22,800	-
Membership dues	40	-	40	22,800	-
Allocations to other agencies	315,617	300,000	15,617	30,000	-
Allocated costs	26,535	27,678	(1,143)	22,800	-
Total expenses	689,108	760,000	(70,892)	-	-
Change in net assets	\$ (886)	\$ -	\$ (886)	\$ -	\$ -

Community Advocates, Inc. and Affiliates

Settlement of DHS Cost Reimbursement Award

Year Ended December 31, 2024

	170 Tobacco Prevention & Control Milwaukee	171 Tobacco Prevention & Control Milwaukee WINS	170 Tobacco Prevention & Control Milwaukee	171 Tobacco Prevention & Control Milwaukee WINS	764 Urban Black & Hispanic Families
DHS Identification number	181010	181004	181010	181004	533007
Award amount	125,000	\$ 12,012	125,000	\$ 12,166	\$ 100,000
Award period	7/1/23- 6/30/24	7/1/23- 6/30/24	7/1/24- 6/30/25	7/1/24- 6/30/25	1/1/24 - 12/31/24
Period of award within audit period	1/1/24-6/30/24	1/1/24-6/30/24	7/1/24-12/31/24	7/1/24-12/31/24	1/1/24 - 12/31/24
A. Expenditures reported to DHS for payment	\$ 78,470	\$ 6,512	\$ 70,344	\$ 1,009	\$ 100,000
B. Actual allowable cost of award					
Salaries	41,051	922	39,192	839	56,554
Employee benefits	7,204	152	6,441	135	13,633
Professional fees	11,200	4,576	(2,000)	(100)	14,300
Supplies	5,734	574	469	-	21
Telephone	545	6	356	4	786
Postage and shipping	147	60	3	-	-
Occupancy	2,236	-	2,183	-	6,705
Furniture and equipment	135	-	137	-	577
Depreciation and amortization	546	-	506	-	695
Printing and subscriptions	2,112	-	14,524	-	-
Travel	3,188	32	1,971	-	617
Conferences and training	1,955	-	662	-	225
Client assistance	-	-	-	-	-
Professional dues	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-
Subcontract	-	-	-	-	-
Administration	7,212	171	6,880	145	10,291
Total reported expenses	83,266	6,492	71,326	1,023	104,404
C. Less program revenue and other offsets to costs	(4,796)	20	(982)	(14)	(4,404)
D. Total allowable costs	\$ 78,470	\$ 6,512	\$ 70,344	\$ 1,009	\$ 100,000

Community Advocates, Inc. and Affiliates

Settlement of DHS Cost Reimbursement Award

Year Ended December 31, 2024

	174	175	765	196	196	294
	Wisconsin Alliance for Youth	Wisconsin Alliance for Youth	Cocaine & Other SUD	SOR AWY PREVENTION	SOR AWY PREVENTION	Wisconsin Housing Support Services
DHS Identification number	533016	533016	533127	533187	533187	N/A
Award amount	\$ 120,919	\$ 120,919	\$ 125,500	\$ 238,665	\$ 368,940	\$ 734,184
Award period	7/1/23- 6/30/24	7/1/24- 6/30/25	1/1/24 - 12/31/24	10/1/23-9/30/24	10/1/24-9/30/25	5/1/23-4/30/26
Period of award within audit period	1/1/24-6/30/24	7/1/24-12/31/24	1/1/24 - 12/31/24	1/1/24-9/30/24	10/1/24-12/31/24	1/1/24-12/31/24
A. Expenditures reported to DHS for payment	\$ 70,837	\$ 53,836	\$ 125,500	\$ 230,414	\$ 7,434	\$ 292,059
B. Actual allowable cost of award				-		
Salaries	29,858	33,116	61,085	19,509	4,921	115,536
Employee benefits	5,410	5,461	11,569	3,502	820	20,732
Professional fees	5,000	-	37,955	-	-	-
Supplies	3,190	130	506	17,843	5	-
Telephone	337	313	597	156	76	545
Postage and shipping	221	-	-	-	-	-
Occupancy	2,077	2,321	6,705	2,267	790	-
Furniture and equipment	256	115	739	54	20	-
Depreciation and amortization	555	610	695	755	248	-
Printing and subscriptions	218	5,487	-	36,128	-	-
Travel	1,837	889	1,407	5,904	-	136
Conferences and training	3,695	1,175	450	1,845	-	-
Client assistance	-	-	-	-	-	132,470
Professional dues	-	-	3,300	-	-	-
Miscellaneous expense	-	-	-	-	-	-
Subcontract	13,506	-	-	148,876	-	-
Administration	5,390	5,806	10,958	3,394	875	20,488
Total reported expenses	71,549	55,423	135,967	240,233	7,756	289,907
C. Less program revenue and other offsets to costs	(712)	(1,587)	(10,467)	(9,819)	(322)	-
D. Total allowable costs	\$ 70,837	\$ 53,836	\$ 125,500	\$ 230,414	\$ 7,434	\$ 289,907

Community Advocates, Inc. and Affiliates

Schedule of Expenditures of Federal and State Awards

For the Year Ended December 31, 2024

Federal Grantor/Cluster Title/Program	AL #	Pass-Through Grantor	Pass-Through #	Passed-Through to Subrecipients	2024 Expenditures
U.S. Department of Agriculture					
FoodShare Employment and Training (FSET) - SNAP Cluster	10.561	Maximus		\$ -	\$ 1,434,069
U.S. Department of Housing and Urban Development:					
CDBG Entitlement Grants Cluster:					
Community Development Block Grant	14.218	City of Milwaukee	CD1125150542	-	100,000
Community Development Block Grant	14.218	City of Milwaukee	CD3275050043	-	112,000
Community Development Block Grant	14.218	City of Milwaukee		39,168	39,168
Community Development Block Grant	14.218	City of Milwaukee	CD3275050143	-	84,000
Community Development Block Grant	14.218	City of Milwaukee	CD3275050743	-	105,000
Total Community Development Block Grant				39,168	440,168
Emergency Solution Grant Program	14.231	City of Milwaukee	GR1551723202	-	51,000
Emergency Solution Grant Program	14.231	City of Milwaukee	GR1551723201	-	63,249
Emergency Solution Grant Program	14.231	City of Milwaukee	GR1551723101	-	104,000
Emergency Solution Grant Program	14.231	City of Milwaukee	GR1551723302	-	173,624
Emergency Solution Grant Program	14.231	City of Milwaukee	GR1551724202	-	59,002
Total Emergency Solutions Grant Program				-	450,875
Supportive Housing Program	14.235	N/A		-	1,623,096
Continuum of Care	14.267			71,045	107,655
Continuum of Care	14.267			-	54,547
Total Continuum of Care				71,045	162,202
Total U.S. Department of Housing and Urban Development				110,213	2,676,341
U.S. Department of Justice					
Second Chance Act Rentry Initiative	16.575	State of Wis. Dept. of Justice		-	116,758
U.S. Treasury					
COVID-19 Coronavirus Relief Funds - COVID 19	21.019	Waukesha County		-	937,048
COVID-19 Coronavirus state and local fiscal recovery funds	21.027	City of Milwaukee		-	91,644
COVID-19 Coronavirus state and local fiscal recovery funds	21.027	Milwaukee County Department of Health and Human Services		317,837	349,470
COVID-19 Coronavirus state and local fiscal recovery funds	21.027	City of Milwaukee		-	5,063
COVID-19 Coronavirus state and local fiscal recovery funds	21.027	State of Wisconsin Department of Children and Families		-	15,091
COVID-19 Coronavirus state and local fiscal recovery funds	21.027	Milwaukee County Department of Health and Human Services		-	70,995
COVID-19 Coronavirus state and local fiscal recovery funds	21.027	State of Wisconsin Department of Administration		-	123,470
Total Coronavirus state and local fiscal recovery funds				317,837	655,732
Total U.S. Department of Treasury				317,837	1,592,780
U.S. Department of Health and Human Services:					
Chronic Diseases: Research, Control and Prevention	93.068	Milwaukee County Department of Health and Human Services		-	99,265
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	N/A		-	57,015
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	N/A		182,180	466,427
Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance				182,180	523,442

Community Advocates, Inc. and Affiliates

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended December 31, 2024

Federal Grantor/Cluster Title/Program	AL #	Pass-Through Grantor	Pass-Through #	Passed-Through to Subrecipients	2024 Expenditures
U.S. Department of Health and Human Services (Continued):					
Drug-Free Communities Support Program Grants	93.276	Direct		\$ -	\$ 132,016
TANF:					
Temporary Assistance for Needy Families	93.558	State of Wisconsin Department of Children and Families	437.1007	-	608,558
Temporary Assistance for Needy Families	93.558	State of Wisconsin Department of Children and Families		480,841	1,011,520
Temporary Assistance for Needy Families	93.558	State of Wisconsin Department of Children and Families		-	1,413
Temporary Assistance for Needy Families	93.558	State of Wisconsin Department of Children and Families		-	75,673
Total TANF				480,841	1,697,165
Low-Income Home Energy Assistance	93.568	Milwaukee County Department of Health and Human Services		-	1,869,963
COVID 19- Community Service Block Grant	93.569	Milwaukee County Department of Health and Human Services		-	985,612
Welfare reform research, evaluations and national studies	93.595	Milwaukee County Department of Health and Human Services		131,479	286,699
Family Violence Prevention and Services	93.671	State of Wisconsin Department of Children and Families	437-6018	-	14,052
Family Violence Prevention and Services	93.671	State of Wisconsin Department of Children and Families	437.6000	-	32,373
Total Family Violence Prevention and Services				-	46,425
U.S. Department of Health and Human Services	93.767	State of Wisconsin Department of Health Services	N/A	-	292,059
Opioid STR	93.788	State of Wisconsin Department of Health Services	200-G20-547463-5	148,876	238,170
Block Grants for Prevention and Treatment of Substance Abuse	93.959	State of Wisconsin Department of Health Services		-	125,500
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Milwaukee County Department of Health and Human Services		184,138	401,523
Block Grants for Prevention and Treatment of Substance Abuse	93.959	State of Wisconsin Department of Health Services	435.533007	-	100,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	State of Wisconsin Department of Health Services	435.533016	13,506	124,673
Total Block Grants for Prevention and Treatment of Substance Abuse				197,644	751,696
Total U.S. Department of Health and Human Services				1,141,020	6,922,512
U.S. Department of Homeland Security					
Emergency Food and Shelter National Board Program	97.024	Hunger Task Force		-	22,206
TOTAL FEDERAL EXPENDITURES				\$ 1,569,070	\$ 12,764,666

Community Advocates, Inc. and Affiliates

Schedule of Expenditures of Federal and State Awards (Continued)

For the Year Ended December 31, 2024

State or Local Grantor/Program Title	Identifying #	Pass-Through Grantor	Pass-Through #	Passed-Through to Subrecipients	2024 Expenditures
State of Wisconsin Department of Health Services:					
TPCP WI WINS	435.181004	State of Wisconsin Department of Health Services		-	7,521
TPCP Community Intrvns	435.181010	State of Wisconsin Department of Health Services		-	148,814
Total State of Wisconsin Department of Health Services				-	156,335
State of Wisconsin Department of Children and Families:					
CW Children and Families Allocation	437.3561	Kenosha County Dept. of Human Services		-	7,000
BFI - SABG Substance Abuse Prevention Activities	437-1401C	State of Wisconsin Department of Children and Families:		909,042	1,063,486
DV Basic Services	437-6001	State of Wisconsin Department of Children and Families:		-	82,628
DV Stabilization	437-6018	State of Wisconsin Department of Children and Families:		-	46,161
DV Children's Programming	437.6005	State of Wisconsin Department of Children and Families:		-	30,000
Domestic Violence Education - Milwaukee	437-5062	State of Wisconsin Department of Children and Families:		-	108,728
DV Under-Represented Populations	437.6020	State of Wisconsin Department of Children and Families:		-	81,847
Total State of Wisconsin Department of Children and Families				909,042	1,419,849
State of Wisconsin Department of Administration:					
State Shelter Subsidy Grant	505.707A	United Way		-	56,337
Recovery Voucher Grant	RV 24-02			-	103,568
Housing Assistance Program (HAP)	EHH 24-26			-	63,209
Total State of Wisconsin Department of Administration				-	223,114
TOTAL STATE EXPENDITURES				909,042	1,799,298
Milwaukee County:					
Emergency Shelter Care	40-16220-500	N/A		-	26,777
Shelter and Care Management	40-16220-500	N/A		-	190,913
Emergency Shelter - Mitchell	40-16220-500	N/A		-	79,378
IDAP-Admin	40-16938-100	N/A		-	90,814
TOTAL LOCAL EXPENDITURES				-	387,883
TOTAL STATE AND LOCAL EXPENDITURES				\$ 909,042	\$ 2,187,181

See independent auditor's report.

See accompanying notes to schedule of expenditures of federal and state awards.

Community Advocates, Inc. and Affiliates

Notes to Schedule of Expenditures of Federal and State Awards

Note 1: General

The accompanying schedule of expenditures of federal and state awards (the "Schedule") includes the federal and state grant activity of Community Advocates, Inc. ("Community Advocates") under programs of the federal and state governments for the year ended December 31, 2024. The information in the Schedule is presented in accordance with requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and the State of Wisconsin *State Single Audit Guidelines*. Because the Schedule presents only a selected portion of the operations of Community Advocates, it is not intended to and does not present the financial position, changes in net assets or cash flows of Community Advocates.

Note 2: Basis of Accounting

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Note 3: Indirect Cost Rate

Community Advocates has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors
Community Advocates, Inc. and Affiliates
Milwaukee, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of Community Advocates, Inc. and Affiliates, which comprise the consolidated statement of financial position as of December 31, 2024, and the related consolidated statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated June 30, 2025. The financial statements of Milwaukee Women's Center, Inc. and Milwaukee Women's Center Holdings, LLC, the wholly owned subsidiaries of Community Advocates, Inc., were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Milwaukee Women's Center, Inc. or Milwaukee Women's Center Holdings, LLC.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Community Advocates, Inc.'s internal control over financial reporting ("internal control") as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Advocates, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Advocates 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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Advocates, Inc.'s consolidated 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 consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of Community Advocates, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Advocates, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP
Milwaukee, Wisconsin

June 30, 2025

Independent Auditor's Report on Compliance For Each Major Federal and State Program and on Internal Control Over Compliance Required by the Uniform Guidance and the *State Single Audit Guidelines*

Board of Directors
Community Advocates, Inc.
Milwaukee, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Community Advocates, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that could have a direct and material effect on each of Community Advocates, Inc.'s major federal and state programs for the year ended December 31, 2024. Community Advocates, Inc.'s major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Advocates, Inc. 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 and state programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal and State Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Community Advocates, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Community Advocates, Inc.'s compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines*, we:

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

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

Report on Internal Control Over Compliance

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

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP
Milwaukee, Wisconsin

June 30, 2025

Community Advocates, Inc. and Affiliates

Schedule of Findings and Questioned Costs

Year Ended December 31, 2024

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

☒ no

Significant deficiency(ies) identified?

☐ yes

☒ none reported

Noncompliance material to financial statements noted?

☐ yes

☒ no

Federal and State Awards

Internal control over major programs:

Material weakness(es) identified?

☐ yes

☒ no

Significant deficiency(ies) identified?

☐ yes

☒ 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 the Uniform Guidance [2 CFR 200.516(a)] and State Single Audit Guidelines?

☐ yes

☒ no

Identification of major federal programs:

AL Number

21.019

93.568

Name of Federal Program or Cluster

Coronavirus Relief Funds – COVID 19

Low-income Housing Energy Assistance

Identification of major state programs:

Identifying Number

437.1401C

N.A.

Name of State Program or Cluster

BFI - SABG Substance Abuse Prevention Activities

Wisconsin Housing Support Services Program

Dollar threshold used to distinguish between Type A and Type B programs:

Federal

\$750,000

State

\$250,000

Auditee qualified as Federal low-risk auditee?

Yes

Auditee qualified as a State low risk auditee?

Yes

Community Advocates, Inc. and Affiliates
Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2024

Section II - Financial Statement Findings

None

Section III – Federal and State Award Findings and Questioned Costs

None

Section IV – Prior Year Federal and State Award Findings and Questioned Costs

None

Section V - Other Issues

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?

___ yes

x no

Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness, reportable condition, management letter comment) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Wisconsin Department of Administration

___ yes

x no

Wisconsin Department of Children and Families

___ yes

x no

Wisconsin Department of Health Services

___ yes

x no

Was a management letter or other document conveying audit comments issued as a result of this audit?

___ yes

X no

Name and Signature of Partner



Craig Hirt, CPA

Report Date

June 30, 2025