

Community Advocates, Inc. and Affiliates

Consolidated Financial Statements and
Supplementary Information

Years Ended December 31, 2021 and 2020



Community Advocates, Inc. and Affiliates

Years Ended December 31, 2021 and 2020

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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 (the "consolidated financial statements") of Community Advocates, Inc. and Affiliates (the "Organization"), a nonprofit organization, which comprise the consolidated statements of financial position as of December 31, 2021 and 2020, 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, 2021 and 2020, and the changes in their net assets and its 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 of America. 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 accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 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's ability to continue as a going concern for one year after the date the 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's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the 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's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary information appearing on pages 22 through 51, 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, is presented for purposes of additional analysis and is 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 auditing standards generally accepted in the United States of America. 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 29, 2022 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Advocates, Inc. and Affiliates's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



Wipfli LLP
Milwaukee, Wisconsin

June 29, 2022

Community Advocates, Inc. and Affiliates

Consolidated Statements of Financial Position

December 31, 2021 and 2020

Assets	2021	2020
Current assets:		
Cash	\$ 7,983,432	\$ 5,046,425
Receivables:		
Grants	2,947,775	2,753,568
Promises to give	151,459	151,459
Prepaid expenses and deposits	132,944	80,091
Total current assets	11,215,610	8,031,543
Restricted assets:		
Restricted cash - Client trust	185,242	161,257
Property and equipment:		
Land, buildings and improvements	9,973,823	9,966,191
Furniture and equipment	1,050,096	975,716
Vehicle	39,872	39,872
Total property and equipment	11,063,791	10,981,779
Less: Accumulated depreciation	(5,069,637)	(4,804,186)
Property and equipment - Net	5,994,154	6,177,593
Other Assets:		
Note receivable	728,850	686,925
Investments	42,512	-
Total other assets	771,362	686,925
TOTAL ASSETS	\$ 18,166,368	\$ 15,057,318

Community Advocates, Inc. and Affiliates

Consolidated Statements of Financial Position (Continued)

December 31, 2021 and 2020

Liabilities and Net Assets	2021	2020
Current liabilities:		
Current portion of notes payable	\$ 221,037	\$ 210,106
Accounts payable	618,861	828,464
Accrued payroll and related liabilities	566,339	469,281
Refundable advance liability	7,754,361	4,019,885
Agency funds	15,432	26,616
Other accrued expenses	9,994	15,765
Total current liabilities	9,186,024	5,570,117
Client trust payable	188,876	164,892
Notes payable, less current portion	2,493,131	2,714,476
Total liabilities	11,868,031	8,449,485
Net assets:		
Without donor restrictions	4,642,370	4,448,665
With donor restrictions	1,655,967	2,159,168
Total net assets	6,298,337	6,607,833
TOTAL LIABILITIES AND NET ASSETS	\$ 18,166,368	\$ 15,057,318

See accompanying notes to consolidated financial statements.

Community Advocates, Inc. and Affiliates

Consolidated Statements of Activities

Years Ended December 31, 2021 and 2020

	2021			2020		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue:						
Contributions	393,163	\$ -	\$ 393,163	\$ 340,860	\$ -	\$ 340,860
United Way	178,723	140,180	318,903	178,348	151,460	329,808
Foundation grants	329,270	507,810	837,080	713,790	1,129,860	1,843,650
Grant - Paycheck Protection Program	56,148	-	56,148	727,284	-	727,284
Federal grants	3,371,061	-	3,371,061	1,971,732	-	1,971,732
State of Wisconsin grants	2,502,658	-	2,502,658	2,803,369	-	2,803,369
Milwaukee County grants	40,884,403	-	40,884,403	11,258,008	-	11,258,008
City of Milwaukee grants	2,882,073	-	2,882,073	788,132	-	788,132
Waukesha County grants	3,682,952	-	3,682,952	-	-	-
Other grants and revenue	151,141	-	151,141	1,470,447	-	1,470,447
Interest and dividend income	36,826	-	36,826	190	-	190
Rental revenue	333,047	-	333,047	333,138	-	333,138
Miscellaneous revenue	449,502	-	449,502	213,784	-	213,784
Net assets released from restrictions	1,151,191	(1,151,191)	-	382,741	(382,741)	-
Total support and revenue	56,402,158	(503,201)	55,898,957	21,181,823	898,579	22,080,402
Expenses:						
Program services	54,976,297	-	54,976,297	19,967,471	-	19,967,471
Management and general	1,113,447	-	1,113,447	912,708	-	912,708
Fundraising	118,709	-	118,709	102,505	-	102,505
Total expenses	56,208,453	-	56,208,453	20,982,684	-	20,982,684
Change in net assets	193,705	(503,201)	(309,496)	199,139	898,579	1,097,718
Net assets at beginning	4,448,665	2,159,168	6,607,833	4,249,526	1,260,589	5,510,115
Net assets at end	\$ 4,642,370	\$ 1,655,967	\$ 6,298,337	\$ 4,448,665	\$ 2,159,168	\$ 6,607,833

See accompanying notes to consolidated financial statements.

Community Advocates, Inc. and Affiliates

Consolidated Statements of Cash Flows

Years Ended December 31, 2021 and 2020

	2021	2020
Increase (decrease) in cash and restricted cash:		
Cash flows from operating activities:		
Change in net assets	\$ (309,496)	\$ 1,097,718
Adjustments to reconcile change in net assets to net cash and restricted cash provided by operating activities:		
Depreciation and amortization	265,448	284,204
Note receivable through grant award	(41,925)	(41,925)
Changes in operating assets and liabilities:		
Receivables	(194,207)	(939,649)
Prepaid expenses and deposits	(52,853)	(1,904)
Accounts payable	(209,603)	224,526
Accrued payroll and related liabilities	97,058	149,486
Refundable advance liability	3,734,476	3,972,593
Agency funds	(11,184)	(57,069)
Client trust payable	23,984	56,949
Other accrued expenses	(5,771)	(5,553)
Net cash provided by operating activities	3,295,927	4,739,376
Cash flows from investing activities		
Purchase of investment	(42,512)	-
Purchases of property and equipment	(82,009)	(61,786)
Net cash used in operating activities	(124,521)	(61,786)
Cash flows from financing activities:		
Payments on notes payable	(210,414)	(222,020)
Net increase in cash and restricted cash	2,960,992	4,455,570
Cash and restricted cash at beginning of year	5,207,682	752,112
Cash and restricted cash at end of year	\$ 8,168,674	\$ 5,207,682
Reconciliation of cash and restricted cash:		
Cash	\$ 7,983,432	\$ 5,046,425
Restricted cash - Client trust	185,242	161,257
Total cash and restricted cash	\$ 8,168,674	\$ 5,207,682
Supplemental disclosures of cash flow information:		
Cash paid during the year for interest	\$ 124,275	\$ 146,449

See accompanying notes to consolidated financial statements.

Community Advocates, Inc. and Affiliates

Consolidated Statements of Functional Expenses

Year Ended December 31, 2021

	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	\$ 1,862,480	\$ 1,170,440	\$ 217,551	\$ 389,840	\$ 74,034	\$ 695,045	\$ 381,873	\$ 704,852	\$ 98,305	\$ 249,163	\$ 812,227	\$ 81,242	\$ 620,526	\$ 83,915	\$ 7,441,493
Employee benefits	315,862	245,470	44,264	81,047	15,008	132,502	79,706	131,315	18,105	55,870	178,829	16,676	98,050	13,635	1,426,339
Professional fees	3,781	522	-	6,207	60,579	183,101	5,971	344,227	-	4,024	-	-	235,759	-	844,171
Supplies	59,825	12,206	5,362	5,412	1,283	42,998	20,660	143,895	382	34,570	12,278	12,789	23,537	127	375,324
Telephone	53,778	24,490	8,476	4,847	1,493	8,442	5,556	11,480	1,856	2,270	13,055	19,437	15,898	610	171,688
Postage and shipping	19,941	5,757	-	1,393	1	48	-	209	1,634	76	2	6	2,058	805	31,930
Occupancy	117,128	141,858	162	14,443	7,181	83,139	98,630	56,209	3,369	133,751	59,942	161,233	57,351	194	934,590
Furniture and equipment	29,211	17,730	50	2,158	2,596	8,691	6,586	6,625	538	5,836	9,656	8,806	13,286	1,509	113,278
Depreciation and amortization	29,678	17,950	-	1,715	1,335	20,940	76,783	7,580	1,068	21,519	15,650	64,861	6,369	-	265,448
Printing and subscriptions	8,476	55	175	130	1,534	225	55	53,474	-	144	-	2,000	5,848	10,472	82,588
Travel	2,979	501	1,963	17,119	21	3,145	1,879	6,933	240	1,831	-	668	11,296	30	48,605
Conferences and training	-	520	565	40	2,041	6,147	15	40,231	-	1,200	4,250	1,200	1,039	1,360	58,608
Client assistance	41,656,954	-	1,749	846,933	-	7,894	3,910	-	-	9,901	-	282,477	-	-	42,809,818
Professional dues	-	60	-	-	13	2,058	100	1,408	-	323	-	255	6,198	-	10,415
Miscellaneous expense	-	-	5	-	-	-	-	1,556	-	-	-	3,033	16,232	6,052	26,878
Sub-contract	-	-	-	-	909,838	65,917	-	591,525	-	-	-	-	-	-	1,567,280
Total expenses	\$ 44,160,093	\$ 1,637,559	\$ 280,322	\$ 1,371,284	\$ 1,076,957	\$ 1,260,292	\$ 681,724	\$ 2,101,519	\$ 125,497	\$ 520,478	\$ 1,105,889	\$ 654,683	\$ 1,113,447	\$ 118,709	\$ 56,208,453

Community Advocates, Inc. and Affiliates

Consolidated Statements of Functional Expenses

Year Ended December 31, 2020

	Housing	Utility	HONC	Case Management	Brighter Futures	Women's Center Shelter	Autumn West	Public Policy	Disability	Family Support Center	FSET	Warm	Other	Management and General	Fundraising	Total
Salaries	\$ 813,083	\$ 1,247,291	\$ 219,730	\$ 338,859	\$ 37,388	\$ 46,412	\$ 624,640	\$ 411,260	\$ 716,922	\$ 99,868	\$ 317,049	\$ 800,438	\$ 71,951	\$ 523,941	\$ 81,785	\$ 6,350,617
Employee benefits	168,010	275,481	39,511	77,666	542	9,477	150,792	86,305	112,321	18,611	49,629	175,541	11,723	63,229	7,612	1,246,450
Professional fees	7,215	100	-	6,026	-	12,500	145,004	5,251	413,011	-	6,823	-	10,000	190,620	-	796,550
Supplies	50,819	52,930	12,463	12,687	-	2,030	28,116	13,416	67,856	242	26,568	4,658	35,914	12,593	223	320,515
Telephone	25,816	29,034	8,605	4,393	-	1,168	6,296	5,164	10,246	2,368	1,893	14,143	11,803	20,080	827	141,836
Postage and shipping	3,167	14,379	-	1,482	-	12	22	20	1,314	2,031	110	8	24	1,602	240	24,411
Occupancy	62,260	158,747	284	11,536	-	6,700	97,273	94,235	66,635	3,791	130,695	82,306	125,717	52,069	173	892,421
Furniture and equipment	12,827	14,416	950	2,579	-	2,165	5,760	5,700	4,924	588	5,768	9,965	8,341	13,951	1,706	89,640
Depreciation and amortization	14,697	23,142	4,545	1,869	-	838	16,076	76,084	11,842	1,316	25,552	25,337	74,687	8,219	-	284,204
Printing and subscriptions	58	355	-	-	-	-	436	-	6,615	-	214	-	2,000	664	7,420	17,762
Travel	5,062	1,954	3,703	16,045	-	1,068	1,037	2,943	16,029	885	1,195	38	40	7,534	-	57,533
Conferences and training	45	400	120	459	-	536	1,712	(2,023)	54,945	-	176	1,250	566	775	-	58,961
Client assistance	8,077,298	-	5,411	880,574	-	-	11,120	2,011	-	-	10,098	-	66	-	-	8,986,578
Professional dues	-	50	-	-	-	-	1,005	-	670	-	8	-	1,275	2,790	-	5,798
Miscellaneous expense	-	-	75	-	-	-	-	-	-	-	-	-	10,936	14,641	2,519	28,171
Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-contract	-	-	-	-	-	961,270	36,466	-	683,501	-	-	-	-	-	-	1,681,237
Total expenses	\$ 9,240,357	\$ 1,818,279	\$ 295,397	\$ 1,354,175	\$ 37,930	\$ 1,044,176	\$ 1,125,755	\$ 700,366	\$ 2,166,831	\$ 129,700	\$ 575,778	\$ 1,113,684	\$ 365,043	\$ 912,708	\$ 102,505	\$ 20,982,684

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.
- 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 2021 and 2020.

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 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.

Rental Revenue

The Organization leases a portion of its office building and parking lot to unrelated non-for-profit entities for various terms with expiration 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.

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Restricted Cash - Client Trust

The Organization has a fiduciary responsibility for client's 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, 2021 and 2020 of \$185,242 and \$161,257, 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 statement of activities.

Grant Receivable

Grants receivable are shown net of an allowance for doubtful accounts, if any. The organization provides an allowance for doubtful accounts equal to the estimated uncollectible amounts. The Organization's estimate is based on historical collection experience and a review of the current status of government grants and contracts receivable. No allowance was deemed necessary as of December 31, 2021 or 2020.

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 2021 or 2020.

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.

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.

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. The allowance is 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 customer attributes. No allowance was deemed necessary at December 31, 2021. The total amount of accrued interest included in the note receivable balance at December 31, 2021 and 2020 was \$83,850 and \$41,925, respectively.

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Future Accounting Pronouncements

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842). This ASU modifies lease accounting to increase transparency and comparability by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing information. The most significant change for lessees will be the recognition of both a liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term for those leases classified as operating leases under current GAAP. Certain accounting policy elections are permitted for leases with terms of 12 months or less. FASB ASC Topic 842, Leases ("ASC 842"), supersedes current lease requirements in FASB ASC Topic 840, Leases. When adopted, the amendments in the ASU must be applied using a modified retrospective approach, with certain practical expedients available. The new standard is effective for nonpublic companies for annual periods beginning after December 15, 2021. The Company is currently evaluating the impact of the provisions of ASC 842.

Subsequent Events

The Organization has evaluated events and transactions for potential recognition or disclosure in the financial statements through June 29, 2022, which is the date the financial statements were available to be issued.

Reclassification

Certain amounts as previously reported in the 2020 consolidated financial statements have been reclassified to conform to the 2021 presentation. Such reclassifications have no effect on reported amounts of total net assets or change in net assets.

Note 2: Refundable Advance - SBA Paycheck Protection Program

On April 15, 2020, the Organization entered into a promissory note agreement with a local financial institution in the amount of \$1,161,000. The loan was issued pursuant to the Paycheck Protection Program (the "PPP") administered by the Small Business Administration (the "SBA"), and bears interest at 1.00% with monthly payments of principal and interest in the amount of \$65,012 and a final payment of all principal and accrued interest due April 15, 2022. All or a portion of the loan may be forgiven if the Organization uses the proceeds of the loan for eligible payroll costs and other expenses in accordance with the PPP.

Management has determined that the loan proceeds constitute a conditional contribution under ASU No. 2018-08 and incurring eligible expenses as the barrier to meet the conditions on the grant and recognize the revenue. Based on eligible expenses incurred as of December 31, 2021 and 2020, management recognized \$56,148 and \$727,284 as revenue for the years ended December 31, 2021 and 2020 respectively. This revenue was included in Grants - Paycheck Protection Program on the consolidated statements of activities. Accordingly, the Organization has recorded a refundable advance liability as of December 31, 2021 and 2020 for \$377,562 and \$433,711, which represents the remaining balance unspent portion of the grant funds received in advance. This balance is included in refundable advance liability on the consolidated statements of financial position.

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 3: Notes Payable

Notes payable consist of the following:

<i>As of December 31,</i>	2021	2020
Note payable to IFF requiring monthly installments of \$6,245, including interest at 6.00%, with a final payment due October 2034. The note is secured by a mortgage on specific property.	\$ 669,537	\$ 703,195
Note payable to IFF requiring monthly installments of \$4,669, including interest at 5.50%, with a final payment due May 2026. The note is secured by a mortgage on specific property.	218,989	261,974
Note payable to IFF requiring monthly installments of \$5,155, 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 5.50%. (Effective rate of 5.50% through December of 2021), with a final payment due December 2026. The note is secured by a mortgage on specific property.	269,894	315,561
Redevelopment Authority of the City of Milwaukee Revenue Bond, Series 2010 payable to Town Bank, requiring monthly installments of \$12,785, including interest at 4.19%, with a final payment due April 2025. The bond agreement was renewed in September 2020 and is subject to renewal every five years.	1,555,748	1,643,852
Total notes payable	2,714,168	2,924,582
Less: Current portion	221,037	210,106
Notes payable, less current portion	\$ 2,493,131	\$ 2,714,476

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 3: Notes Payable (Continued)

Future maturities of notes payable are as follows:

<i>Years Ending December 31,</i>	
2022	\$ 221,037
2023	231,184
2024	241,692
2025	1,425,158
2026	127,681
Thereafter	467,416
Total	\$ 2,714,168

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.

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 \$124,275 and \$146,449 for the years ended December 31, 2021 and 2020, respectively. Total interest expense for 2021 and 2020 was \$124,275 and \$146,449, respectively.

Note 4: Leases

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. The residential leases expire within a year and are therefore not included in the schedule below. The parking lot lease expires in 2025 and requires monthly payments of \$4,500. The copy machine lease expires in 2024 and requires monthly payments of \$2,573. Total lease expense was \$152,173 and \$141,276 in 2021 and 2020, respectively.

Future minimum lease payments under non-cancelable operating leases at December 31, 2021 are as follows:

<i>Years Ending December 31,</i>	
2022	\$ 84,876
2023	84,876
2024	72,011
2025	27,000
Total	\$ 268,763

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 4: Leases (Continued)

Community Advocates subleases 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, included in miscellaneous revenue on the consolidated statement of activities, under these leases was \$323,215 and \$333,138 for 2021 and 2020, respectively.

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

<i>Years Ending December 31,</i>		
2022	\$	263,854
2023		197,216
2024		198,555
2025		108,460
Total	\$	768,085

Note 5: Concentrations

Concentrations of support and revenue are as follows:

<i>Years Ended December 31,</i>	2021	2020
Milwaukee County - Low-income Home Energy Assistance Grant	- %	9 %
U.S. Department of Health and Human Services - Supportive Housing Grant	- %	7 %
Milwaukee County - Eviction Prevention	68 %	36 %

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.

Note 6: 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, 2021 or 2020.

Community Advocates, Inc. and Affiliates

Notes to Consolidated Financial Statements

Note 7: 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 statement of financial position date, comprise the following at December 31:

	2021	2020
Cash	\$ 7,983,432	\$ 5,046,425
Grants Receivable	2,947,775	2,753,568
Promises to give	151,459	151,459
Resident fund cash	185,242	161,257
Investments	42,512	-
Total financial assets	11,310,420	8,112,709
Less:		
Net assets with donor restrictions included in cash and promises to give included in current assets on the statements of financial position	(1,010,963)	(1,514,168)
Agency funds	(15,432)	(26,616)
Refundable advance liability	(7,754,361)	(4,019,885)
Resident funds held in trust	(188,876)	(164,892)
Total financial assets available for general expenditure	\$ 2,340,788	\$ 2,387,148

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 8: Net Assets With Donor Restrictions

Restricted net assets were available for the following programs:

<i>As of December 31,</i>	2021	2020
Subject to expenditure for specific purpose:		
Autumn West	\$ 137,797	\$ 198,168
Housing	345,282	578,566
Shelter- DV, Family Support	77,711	166,169
Public policy	62,607	169,068
Facility	4,806	4,806
Utilities	341,899	368,108
Nevermore	21,996	21,996
Coalition On Lead Emergency Lead Abatement	17,081	-
Other	1,788	7,287
Subject to passage of time:		
Note receivable principal	645,000	645,000
Total net assets with donor restrictions	\$ 1,655,967	\$ 2,159,168

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>	2021	2020
Satisfaction of purpose restriction:		
Autumn West	\$ 126,730	\$ 66,093
Housing	489,652	39,887
Shelter-DV, Family Support	162,102	153,234
Public Policy	156,461	48,877
Facility	-	30,194
Utilities	190,137	19,459
Nevermore	21,996	24,997
Coalition On Lead Emergency Lead Abatement	2,919	-
Other	1,194	-
Net assets released from restrictions	\$ 1,151,191	\$ 382,741

Supplementary Information

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Without Donor Restrictions

Year Ended December 31, 2021

	Administration 100,125	Leased Space 075, 998, 710	Fundraising 150	Public Policy 168	Public Policy 170	Public Policy 171	Public Policy 174
Revenue:							
Contributions	\$ -	\$ -	\$ 334,026	\$ -	\$ -	\$ -	\$ -
United Way	-	-	15,983	-	-	-	-
Foundation grants	-	-	-	-	-	-	-
Grant - Paycheck Protection Program	-	-	-	-	-	-	-
Federal grants	-	-	-	14,705	-	-	-
State of Wisconsin grants	-	-	-	-	110,361	13,343	41,014
Milwaukee County grants	-	-	-	-	-	-	-
City of Milwaukee grants	4,127	-	-	-	-	-	-
Waukesha County Grants	-	-	-	-	-	-	-
Other grants and revenue	-	-	-	-	-	-	-
Interest and dividend income	-	-	36,826	-	-	-	-
Rent	-	333,047	-	-	-	-	-
Miscellaneous revenue	1,489	-	90	-	-	-	-
Releases from restriction	-	-	-	-	-	-	-
Total revenue	5,616	333,047	386,925	14,705	110,361	13,343	41,014
Expenses:							
Salaries	620,526	-	83,915	9,073	44,058	7,098	26,604
Employee benefits	98,050	-	13,635	1,844	10,029	575	5,203
Professional Fees	235,759	-	-	-	11,030	-	-
Supplies	23,537	3,682	127	2,066	26,374	375	110
Telephone	15,898	19,101	610	168	1,616	73	471
Postage and shipping	2,058	6	805	-	44	158	-
Occupancy	57,351	219,518	194	753	4,537	266	1,928
Furniture and equipment	13,286	8,706	1,509	28	338	30	64
Depreciation and amortization	6,369	63,636	-	119	515	-	177
Printing and subscriptions	5,848	-	10,472	-	1,020	3,555	5
Travel	11,296	-	30	5	88	-	1,241
Conferences and training	1,039	-	1,360	-	3,040	-	725
Client assistance	-	-	-	-	-	-	-
Professional dues	6,198	-	-	-	280	-	-
Miscellaneous expense	16,232	-	6,052	-	700	-	-
Subcontract	-	-	-	-	-	-	-
Administration	(1,107,831)	-	13,927	1,387	7,229	1,283	4,486
Total expenses	5,616	314,649	132,636	15,443	110,898	13,413	41,014
Changes in net assets	\$ -	\$ 18,398	\$ 254,289	\$ (738)	\$ (537)	\$ (70)	\$ -

See independent auditor's report

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Without Donor Restrictions (Continued)

Year Ended December 31, 2021

	Public Policy 175	Public Policy 177	Public Policy 178	Public Policy 179	Public Policy 182	Public Policy 183	Public Policy 185
Revenue:							
Contributions	\$ -	\$ 1,079	\$ -	\$ -	\$ -	\$ -	\$ -
United Way	-	-	-	-	-	-	-
Foundation grants	-	-	-	-	-	-	-
Grant - Paycheck Protection Program	-	-	-	-	-	-	-
Federal grants	-	-	-	-	36,392	136,144	-
State of Wisconsin grants	80,343	-	-	-	-	-	8,462
Milwaukee County grants	-	-	760,000	-	-	-	-
City of Milwaukee grants	-	-	-	-	-	-	-
Waukesha County Grants	-	-	-	-	-	-	-
Other grants and revenue	-	-	-	-	-	-	-
Interest and dividend income	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Miscellaneous revenue	-	1,044	-	-	-	-	-
Releases from restriction	-	37,200	484	99,331	-	-	-
Total revenue	80,343	39,323	760,484	99,331	36,392	136,144	8,462
Expenses:							
Salaries	27,119	31,341	149,656	36,077	11,274	54,992	3,876
Employee benefits	5,870	3,176	30,807	3,641	2,122	11,178	685
Professional Fees	9,800	-	111,850	68,225	4,540	23,015	5,000
Supplies	654	1,626	23,731	-	8,608	23,198	7,296
Telephone	481	394	3,215	69	122	909	276
Postage and shipping	1	-	6	-	-	-	-
Occupancy	2,323	3,020	12,414	-	2,646	4,938	2,411
Furniture and equipment	120	433	3,672	-	246	256	-
Depreciation and amortization	310	617	1,981	-	124	665	-
Printing and subscriptions	124	-	35,340	-	4,700	4,129	-
Travel	36	22	500	-	1	185	4
Conferences and training	13,248	905	9,283	-	144	3,629	-
Client assistance	-	-	-	-	-	-	-
Professional dues	-	180	400	-	-	200	-
Miscellaneous expense	550	-	-	-	-	-	-
Subcontract	16,000	-	352,571	-	-	-	(10,930)
Administration	4,514	4,943	25,058	6,268	2,089	8,851	705
Total expenses	81,150	46,657	760,484	114,280	36,616	136,145	9,323
Changes in net assets	\$ (807)	\$ (7,334)	\$ -	\$ (14,949)	\$ (224)	\$ (1)	\$ (861)

See independent auditor's report

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Without Donor Restrictions (Continued)

Year Ended December 31, 2021

	Public Policy 189	Public Policy 190	Public Policy 191	Public Policy 193	Public Policy 194	Public Policy 195	Public Policy 196
Revenue:							
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
United Way	-	-	-	-	-	-	-
Foundation grants	-	-	34,252	-	-	-	-
Grant - Paycheck Protection Program	-	-	-	-	-	-	-
Federal grants	-	-	-	55,405	-	-	-
State of Wisconsin grants	98,870	-	123,380	-	10,119	-	135,578
Milwaukee County grants	-	-	-	-	-	-	-
City of Milwaukee grants	-	25,163	-	-	-	-	-
Waukesha County Grants	-	-	-	-	-	-	-
Other grants and revenue	-	-	-	-	-	2,937	-
Interest and dividend income	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	(44)
Releases from restriction	-	-	-	-	-	-	-
Total revenue	98,870	25,163	157,632	55,405	10,119	2,937	135,534
Expenses:							
Salaries	84,648	17,504	106,014	6,208	12,329	3,275	17,933
Employee benefits	13,493	5,034	19,079	1,148	1,923	462	3,419
Professional Fees	4,906	-	-	25,000	-	-	-
Supplies	2,654	43	1,608	24,367	15	12	20,782
Telephone	796	192	1,404	113	84	72	399
Postage and shipping	-	-	-	-	-	-	-
Occupancy	6,038	2,826	6,675	441	133	2,579	672
Furniture and equipment	374	60	651	32	20	15	89
Depreciation and amortization	926	177	1,054	144	37	32	187
Printing and subscriptions	320	-	130	-	-	-	-
Travel	12	1	6	4	-	1	4,816
Conferences and training	3,634	144	-	825	-	-	4,654
Client assistance	-	-	-	-	-	-	-
Professional dues	348	-	-	-	-	-	-
Miscellaneous expense	-	-	-	-	250	-	56
Subcontract	-	-	-	-	-	-	79,775
Administration	14,014	2,921	17,865	1,102	2,015	576	2,946
Total expenses	132,163	28,902	154,486	59,384	16,806	7,024	135,728
Changes in net assets	\$ (33,293)	\$ (3,739)	\$ 3,146	\$ (3,979)	\$ (6,687)	\$ (4,087)	\$ (194)

See independent auditor's report

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Without Donor Restrictions (Continued)

Year Ended December 31, 2021

	Public Policy 197	Public Policy 198	Disability - County 410	Disability 415	Disability - County 420	Family Support Center 770, 780	Family Support Center 772
Revenue:							
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	2,539	\$ -
United Way	-	-	-	-	-	26,485	-
Foundation grants	-	10,000	-	-	-	-	-
Grant - Paycheck Protection Program	-	-	-	-	-	-	-
Federal grants	304,850	-	-	-	-	-	-
State of Wisconsin grants	-	-	-	-	-	-	-
Milwaukee County grants	-	-	43,320	-	44,947	-	-
City of Milwaukee grants	-	-	-	-	-	-	93,229
Waukesha County Grants	-	-	-	-	-	-	-
Other grants and revenue	-	-	-	99,860	-	6,200	-
Interest and dividend income	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-
Releases from restriction	-	4,635	-	-	-	104,004	-
Total revenue	304,850	14,635	43,320	99,860	44,947	139,228	93,229
Expenses:							
Salaries	44,391	11,382	27,694	36,751	33,860	57,740	-
Employee benefits	9,854	1,773	5,968	7,384	4,753	25,682	-
Professional Fees	80,861	-	-	-	-	-	-
Supplies	376	-	126	127	129	601	15,865
Telephone	612	14	656	862	338	-	-
Postage and shipping	-	-	1,634	-	-	57	-
Occupancy	1,609	-	1,690	1,582	97	21,172	77,364
Furniture and equipment	197	-	175	175	188	371	-
Depreciation and amortization	515	-	558	510	-	6,752	-
Printing and subscriptions	3,960	191	-	-	-	33	-
Travel	11	-	-	-	240	40	-
Conferences and training	-	-	-	-	-	-	-
Client assistance	-	-	-	-	-	5,632	-
Professional dues	-	-	-	-	-	65	-
Miscellaneous expense	-	-	-	-	-	-	-
Subcontract	154,109	-	-	-	-	-	-
Administration	7,359	1,938	4,819	6,030	5,582	21,083	-
Total expenses	303,854	15,298	43,320	53,421	45,187	139,228	93,229
Changes in net assets	\$ 996	\$ (663)	\$ -	\$ 46,439	\$ (240)	\$ -	\$ -

See independent auditor's report

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Without Donor Restrictions (Continued)

Year Ended December 31, 2021

	Family Support Center 773	Family Support Center 774	Family Support Center 775	Family Support Center 776	Family Support Center 777	Family Support Center 782	Housing 200, 133,130
Revenue:							
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	52,667
United Way	-	-	-	-	-	-	29,461
Foundation grants	-	-	-	-	-	-	-
Grant - Paycheck Protection Program	-	-	-	-	-	-	-
Federal grants	-	27,925	-	-	-	-	-
State of Wisconsin grants	-	-	-	-	101,095	-	-
Milwaukee County grants	-	-	-	79,378	-	-	-
City of Milwaukee grants	46,502	-	72,303	-	-	-	-
Waukesha County Grants	-	-	-	-	-	-	-
Other grants and revenue	-	-	-	-	-	2,600	-
Interest and dividend income	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-
Releases from restriction	-	-	-	-	-	-	84,657
Total revenue	46,502	27,925	72,303	79,378	101,095	2,600	166,785
Expenses:							
Salaries	32,626	19,383	55,332	13,290	70,792	-	5,452
Employee benefits	8,062	1,852	7,111	2,619	10,544	-	10,374
Professional Fees	-	-	-	4,024	-	-	-
Supplies	-	-	-	18,011	-	93	4,396
Telephone	-	-	-	2,270	-	-	4,817
Postage and shipping	-	-	-	19	-	-	1,493
Occupancy	-	6,690	-	18,368	7,650	2,507	23,286
Furniture and equipment	-	-	-	5,465	-	-	3,329
Depreciation and amortization	-	-	-	2,658	12,109	-	4,594
Printing and subscriptions	-	-	-	111	-	-	1,005
Travel	-	-	-	1,791	-	-	1,761
Conferences and training	-	-	-	1,200	-	-	-
Client assistance	-	-	-	4,269	-	-	91,726
Professional dues	-	-	-	258	-	-	-
Miscellaneous expense	-	-	-	-	-	-	-
Subcontract	-	-	-	-	-	-	-
Administration	5,814	-	9,860	5,025	-	-	9,571
Total expenses	46,502	27,925	72,303	79,378	101,095	2,600	161,804
Changes in net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,981

See independent auditor's report

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Without Donor Restrictions (Continued)

Year Ended December 31, 2021

	Housing 274	Housing 275	Housing 205	Housing 206	Housing 269	Housing 220	Housing 280
Revenue:							
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
United Way	-	-	-	-	-	-	-
Foundation grants	-	-	-	-	-	-	-
Grant - Paycheck Protection Program	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-
State of Wisconsin grants	-	-	-	-	-	-	-
Milwaukee County grants	8,023,130	26,182,349	-	-	192,363	-	-
City of Milwaukee grants	-	-	-	86,982	-	145,239	-
Waukesha County Grants	-	-	-	-	-	-	3,682,952
Other grants and revenue	-	-	-	-	-	-	-
Interest and dividend income	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-
Releases from restriction	-	25,000	25,695	-	-	-	-
Total revenue	8,023,130	26,207,349	25,695	86,982	192,363	145,239	3,682,952
Expenses:							
Salaries	262,314	773,258	13,932	-	-	106,162	100,787
Employee benefits	39,050	113,109	1,052	-	-	20,159	14,591
Professional Fees	257	-	-	-	-	-	-
Supplies	17,169	22,226	-	-	-	-	12,667
Telephone	6,800	24,220	8,284	-	-	-	1,190
Postage and shipping	969	1,864	-	-	-	-	15,058
Occupancy	7,777	44,911	-	-	-	-	529
Furniture and equipment	6,034	15,471	-	-	-	-	1,602
Depreciation and amortization	2,361	10,402	-	-	-	-	185
Printing and subscriptions	-	-	-	-	-	-	7,258
Travel	-	6	117	-	-	-	41
Conferences and training	-	-	-	-	-	-	-
Client assistance	7,642,691	25,268,887	-	86,982	192,363	-	3,530,531
Professional dues	-	-	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-	-	-
Subcontract	-	-	-	-	-	-	-
Administration	41,057	128,794	2,310	-	-	18,918	13,187
Total expenses	8,026,479	26,403,148	25,695	86,982	192,363	145,239	3,697,626
Changes in net assets	\$ (3,349)	\$ (195,799)	\$ -	\$ -	\$ -	\$ -	(14,674)

See independent auditor's report

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Without Donor Restrictions (Continued)

Year Ended December 31, 2021

	Housing 230	Housing 277	Housing 240	Housing 255	Housing 278	Housing 261	Housing 263
Revenue:							
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
United Way	-	-	-	-	-	-	11,280
Foundation grants	-	-	149,184	-	-	-	-
Grant - Paycheck Protection Program	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-
State of Wisconsin grants	-	-	-	-	-	-	-
Milwaukee County grants	-	-	-	57,803	-	-	-
City of Milwaukee grants	100,000	27,625	-	-	136,809	100,646	-
Waukesha County Grants	-	-	-	-	-	-	-
Other grants and revenue	-	-	-	-	-	-	-
Interest and dividend income	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-
Releases from restriction	-	-	100,000	-	-	-	48,616
Total revenue	100,000	27,625	249,184	57,803	136,809	100,646	59,896
Expenses:							
Salaries	70,367	22,484	158,479	38,021	34,295	-	25,290
Employee benefits	17,965	4,139	34,570	9,453	6,991	-	6,879
Professional Fees	-	-	-	-	-	-	-
Supplies	-	-	762	127	-	-	500
Telephone	-	-	2,542	1,082	-	-	27
Postage and shipping	-	-	-	-	-	-	-
Occupancy	-	-	13,847	1,582	-	-	17,671
Furniture and equipment	-	-	636	175	-	-	532
Depreciation and amortization	-	-	3,340	510	-	-	6,605
Printing and subscriptions	-	-	-	-	-	-	213
Travel	-	-	272	782	-	-	-
Conferences and training	-	-	-	-	-	-	-
Client assistance	-	-	8,268	-	92,329	100,646	(1,823)
Professional dues	-	-	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-	-	-
Subcontract	-	-	-	-	-	-	-
Administration	11,668	2,470	26,468	6,269	3,194	-	4,002
Total expenses	100,000	29,093	249,184	58,001	136,809	100,646	59,896
Changes in net assets	\$ -	\$ (1,468)	\$ -	\$ (198)	\$ -	\$ -	-

See independent auditor's report

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Without Donor Restrictions (Continued)

Year Ended December 31, 2021

	Housing 266	Housing 267	Housing 268	Housing 271	Housing 270	Housing 273	Housing 298
Revenue:							
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
United Way	-	-	-	-	-	-	-
Foundation grants	-	-	-	-	-	-	-
Grant - Paycheck Protection Program	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-
State of Wisconsin grants	-	-	-	-	-	-	-
Milwaukee County grants	3,457,358	-	-	-	-	-	-
City of Milwaukee grants	-	-	-	1,198,228	79,328	170,000	-
Waukesha County Grants	-	-	-	-	-	-	-
Other grants and revenue	-	-	-	-	-	-	-
Interest and dividend income	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-
Releases from restriction	-	139,258	37,880	-	-	-	2,161
Total revenue	3,457,358	139,258	37,880	1,198,228	79,328	170,000	2,161
Expenses:							
Salaries	127,301	-	-	31,493	38,963	-	-
Employee benefits	17,727	-	-	5,321	7,761	-	-
Professional Fees	3,484	40	-	-	-	-	-
Supplies	1,808	170	-	-	-	-	-
Telephone	4,144	-	-	597	-	-	-
Postage and shipping	557	-	-	-	-	-	-
Occupancy	5,357	-	1,150	1,018	-	-	-
Furniture and equipment	1,432	-	-	-	-	-	-
Depreciation and amortization	1,681	-	-	-	-	-	-
Printing and subscriptions	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Conferences and training	-	-	-	-	-	-	-
Client assistance	3,109,389	139,048	36,730	1,161,192	25,834	170,000	2,161
Professional dues	-	-	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-	-	-
Subcontract	-	-	-	-	-	-	-
Administration	22,057	-	-	4,581	6,770	-	-
Total expenses	3,294,937	139,258	37,880	1,204,202	79,328	170,000	2,161
Changes in net assets	\$ 162,421	\$ -	\$ -	\$ (5,974)	\$ -	\$ -	\$ -

See independent auditor's report

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Without Donor Restrictions (Continued)

Year Ended December 31, 2021

	Housing 299	Utility 300	Case Management 520,530,540,560	Case Management 861	Case Management 500	Other 050,115,660, 131, 997, 001	Brighter Futures 620
Revenue:							
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
United Way	-	-	-	-	-	-	-
Foundation grants	-	-	-	-	-	-	-
Grant - Paycheck Protection Program	-	-	51,798	-	-	-	-
Federal grants	-	-	1,114,945	-	-	-	-
State of Wisconsin grants	-	-	-	-	-	-	1,074,624
Milwaukee County grants	-	1,636,487	-	-	-	93,866	-
City of Milwaukee grants	-	-	-	32,348	-	56,353	-
Waukesha County Grants	-	-	-	-	-	-	-
Other grants and revenue	40,000	(456)	-	-	-	-	-
Interest and dividend income	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Miscellaneous revenue	-	359	157,986	-	32,883	252,144	-
Releases from restriction	25,000	190,136	39,225	-	-	-	14,811
Total revenue	65,000	1,826,526	1,363,954	32,348	32,883	402,363	1,089,435
Expenses:							
Salaries	53,882	1,170,440	340,503	24,040	25,297	81,242	74,034
Employee benefits	6,721	245,470	71,543	4,350	5,154	16,676	15,008
Professional Fees	-	522	6,207	-	-	-	60,579
Supplies	-	12,206	3,324	50	2,038	9,107	1,283
Telephone	75	24,490	4,332	125	390	336	1,493
Postage and shipping	-	5,757	417	-	976	-	1
Occupancy	-	141,858	12,219	-	2,224	(58,285)	7,181
Furniture and equipment	-	17,730	2,021	-	137	100	2,596
Depreciation and amortization	-	17,950	1,183	-	532	1,225	1,335
Printing and subscriptions	-	55	130	-	-	2,000	1,534
Travel	-	501	16,514	605	-	668	21
Conferences and training	-	520	40	-	-	1,200	2,041
Client assistance	-	-	849,293	40	(2,400)	282,477	-
Professional dues	-	60	-	-	-	255	13
Miscellaneous expense	-	-	-	-	-	3,033	-
Subcontract	-	-	-	-	-	-	909,838
Administration	8,014	188,967	56,228	3,285	4,060	628	12,478
Total expenses	68,692	1,826,526	1,363,954	32,495	38,408	340,662	1,089,435
Changes in net assets	\$ (3,692)	\$ -	\$ -	\$ (147)	\$ (5,525)	\$ 61,701	\$ -

See independent auditor's report

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Without Donor Restrictions (Continued)

Year Ended December 31, 2021

	Fatherhood 755	Women's Center Shelter 760	Women's Center Shelter 764	Women's Center Shelter 765	DV Shelter 750	DV Shelter 745	DV Shelter 746
Revenue:							
Contributions	\$ -	\$ 179	\$ -	\$ -	\$ -	\$ -	\$ -
United Way	-	21,996	-	-	11,249	-	-
Foundation grants	-	-	-	-	-	4,530	5,469
Grant - Paycheck Protection Program	-	-	-	-	4,350	-	-
Federal grants	-	-	-	-	-	-	-
State of Wisconsin grants	-	-	100,000	239,762	-	30,000	81,847
Milwaukee County grants	173,057	-	-	-	-	-	-
City of Milwaukee grants	-	-	-	-	-	-	-
Waukesha County Grants	-	-	-	-	-	-	-
Other grants and revenue	-	-	-	-	-	-	-
Interest and dividend income	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	303	-	-	-
Releases from restriction	948	21,048	-	-	43,429	1,599	8,263
Total revenue	174,005	43,223	100,000	240,065	59,028	36,129	95,579
Expenses:							
Salaries	70,144	-	67,670	120,600	13,968	24,005	68,913
Employee benefits	13,210	-	14,072	25,406	664	6,123	15,050
Professional Fees	63,715	41,778	14,900	58,950	3,758	-	-
Supplies	15,326	-	-	1,111	11,358	2,020	-
Telephone	231	1,444	1,630	1,399	3,011	-	150
Postage and shipping	17	1	-	-	30	-	-
Occupancy	15,377	-	1,835	9,788	2,025	-	-
Furniture and equipment	1,380	-	287	954	6,071	-	-
Depreciation and amortization	2,699	-	314	1,674	4,949	-	-
Printing and subscriptions	110	-	-	11	104	-	-
Travel	119	-	-	362	2,472	-	-
Conferences and training	2,009	-	36	2,625	1,287	-	-
Client assistance	721	-	-	-	7,173	-	-
Professional dues	-	-	-	1,000	1,058	-	-
Miscellaneous expense	-	-	-	-	-	-	-
Subcontract	-	-	-	-	-	-	-
Administration	11,541	-	11,290	19,930	1,100	3,983	11,466
Total expenses	196,599	43,223	112,034	243,810	59,028	36,131	95,579
Changes in net assets	\$ (22,594)	\$ -	\$ (12,034)	\$ (3,745)	\$ -	\$ (2)	\$ -

See independent auditor's report

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Without Donor Restrictions (Continued)

Year Ended December 31, 2021

	DV Shelter 751	DV Shelter 753	DV Shelter 754	DV Shelter 756	DV Shelter 757	DV Shelter 758	DV Shelter 759
Revenue:							
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
United Way	-	-	-	-	18,616	-	-
Foundation grants	-	-	-	-	-	-	-
Grant - Paycheck Protection Program	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-
State of Wisconsin grants	-	-	-	-	165,304	25,000	-
Milwaukee County grants	26,777	-	-	-	-	-	-
City of Milwaukee grants	-	25,225	53,108	134,585	-	-	65,917
Waukesha County Grants	-	-	-	-	-	-	-
Other grants and revenue	-	-	-	-	-	-	-
Interest and dividend income	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-
Releases from restriction	499	-	-	-	8,709	1,098	-
Total revenue	27,276	25,225	53,108	134,585	192,629	26,098	65,917
Expenses:							
Salaries	2,698	-	38,295	102,983	119,460	18,935	-
Employee benefits	4,168	-	7,989	13,251	20,187	4,051	-
Professional Fees	-	-	-	-	-	-	-
Supplies	38	4,000	-	-	8,783	-	-
Telephone	277	-	-	-	225	-	-
Postage and shipping	-	-	-	-	-	-	-
Occupancy	17,005	21,225	-	-	15,884	-	-
Furniture and equipment	-	-	-	-	-	-	-
Depreciation and amortization	2,900	-	-	-	8,405	-	-
Printing and subscriptions	-	-	-	-	-	-	-
Travel	190	-	-	-	-	-	-
Conferences and training	-	-	-	-	-	-	-
Client assistance	-	-	-	-	-	-	-
Professional dues	-	-	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-	-	-
Subcontract	-	-	-	-	-	-	65,917
Administration	-	-	6,824	18,351	19,685	3,112	-
Total expenses	27,276	25,225	53,108	134,585	192,629	26,098	65,917
Changes in net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Without Donor Restrictions (Continued)

Year Ended December 31, 2021

	DV Shelter 763	Autumn West 800	HONC 803	HONC 804	Autumn West 805, 815, 825	HONC 806	HONC 859
Revenue:							
Contributions	\$ -	\$ 103	\$ -	\$ -	\$ 2,570	\$ -	\$ -
United Way	-	-	-	-	26,357	-	-
Foundation grants	-	76,074	-	-	-	-	-
Grant - Paycheck Protection Program	-	-	-	-	-	-	-
Federal grants	-	-	-	-	441,183	-	-
State of Wisconsin grants	63,556	-	-	-	-	-	-
Milwaukee County grants	-	-	-	-	-	-	-
City of Milwaukee grants	-	-	18,257	105,369	-	50,145	54,585
Waukesha County Grants	-	-	-	-	-	-	-
Other grants and revenue	-	-	-	-	-	-	-
Interest and dividend income	-	-	-	-	-	-	-
Rent	-	-	-	-	-	-	-
Miscellaneous revenue	-	1,392	-	-	1,856	-	-
Releases from restriction	-	-	-	-	73,959	-	-
Total revenue	63,556	77,569	18,257	105,369	545,925	50,145	54,585
Expenses:							
Salaries	47,375	-	14,361	78,002	310,710	40,042	39,496
Employee benefits	8,331	-	1,104	13,467	64,339	2,998	8,051
Professional Fees	-	-	-	-	-	-	-
Supplies	361	-	-	-	15,342	-	-
Telephone	75	-	-	-	3,908	-	-
Postage and shipping	-	-	-	-	-	-	-
Occupancy	-	-	-	-	92,091	-	-
Furniture and equipment	-	-	-	-	6,269	-	-
Depreciation and amortization	-	76,074	-	-	-	-	-
Printing and subscriptions	-	-	-	-	55	-	-
Travel	-	-	-	-	576	-	-
Conferences and training	190	-	-	-	15	-	-
Client assistance	-	-	-	-	1,909	-	-
Professional dues	-	-	-	-	100	-	-
Miscellaneous expense	-	-	-	-	-	-	-
Subcontract	-	-	-	-	-	-	-
Administration	7,414	-	2,798	13,900	50,037	7,105	7,038
Total expenses	63,746	76,074	18,263	105,369	545,351	50,145	54,585
Changes in net assets	\$ (190)	\$ 1,495	\$ (6)	\$ -	\$ 574	\$ -	\$ -

See independent auditor's report

Community Advocates, Inc. and Affiliates

Schedule of Revenue and Expense by Program - Without Donor Restrictions (Continued)

Year Ended December 31, 2021

	HONC 860	Autumn West 855	HONC 811,812,813,850, 854,856,857	FSET 600	My Home 851	Total
Revenue:						
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	393,163
United Way	17,296	-	-	-	-	178,723
Foundation grants	49,761	-	-	-	-	329,270
Grant - Paycheck Protection Program	-	-	-	-	-	56,148
Federal grants	-	-	-	1,239,512	-	3,371,061
State of Wisconsin grants	-	-	-	-	-	2,502,658
Milwaukee County grants	-	-	-	-	113,568	40,884,403
City of Milwaukee grants	-	-	-	-	-	2,882,073
Waukesha County Grants	-	-	-	-	-	3,682,952
Other grants and revenue	-	-	-	-	-	151,141
Interest and dividend income	-	-	-	-	-	36,826
Rent	-	-	-	-	-	333,047
Miscellaneous revenue	-	-	-	-	-	449,502
Releases from restriction	-	8,866	4,680	-	-	1,151,191
Total revenue	67,057	8,866	4,680	1,239,512	113,568	56,402,158
Expenses:						
Salaries	45,650	-	-	812,227	71,162	7,441,493
Employee benefits	18,644	-	-	178,829	15,367	1,426,339
Professional Fees	-	-	-	-	5,971	844,171
Supplies	1,674	5,015	3,688	12,278	304	375,324
Telephone	8,476	-	-	13,055	1,648	171,688
Postage and shipping	-	-	-	2	-	31,930
Occupancy	162	3,851	-	59,942	2,688	934,590
Furniture and equipment	50	-	-	9,656	316	113,278
Depreciation and amortization	-	-	-	15,650	708	265,448
Printing and subscriptions	175	-	-	-	-	82,588
Travel	1,963	-	-	-	1,305	48,605
Conferences and training	565	-	-	4,250	-	58,608
Client assistance	757	-	992	-	2,001	42,809,818
Professional dues	-	-	-	-	-	10,415
Miscellaneous expense	5	-	-	-	-	26,878
Subcontract	-	-	-	-	-	1,567,280
Administration	1,877	-	-	133,734	11,981	-
Total expenses	79,998	8,866	4,680	1,239,623	113,451	56,208,453
Changes in net assets	\$ (12,941)	\$ -	\$ -	(111)	\$ 117	\$ 193,705

See independent auditor's report

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison

Year Ended December 31, 2021

	Utilities - Crisis Client Services				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Milwaukee County DHHS	\$ 387,322	\$ 387,322	\$ -	\$ -	\$ -
Miscellaneous revenue	93,185	-	93,185	-	-
Total support and revenue	480,507	387,322	93,185	-	-
Expenses:					
Salaries	366,877	292,109	74,768	29,211	45,557
Employee benefits	41,473	25,112	16,361	11,620	4,741
Payroll taxes	34,238	28,007	6,231	11,620	-
Telephone	7,306	5,046	2,260	11,620	-
Occupancy	30,613	37,048	(6,435)	11,620	-
Total expenses	480,507	387,322	93,185	-	50,298
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ (50,298)

See independent auditor's report.

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison (Continued)

Year Ended December 31, 2021

	Utilities - Operations				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Milwaukee County DHHS	\$ 1,286,561	\$ 1,286,561	\$ -	\$ -	\$ -
Miscellaneous revenue	81,779	-	81,779	-	-
Total support and revenue	1,368,340	1,286,561	81,779	-	-
Expenses:					
Salaries	817,649	765,372	52,277	76,537	-
Employee benefits	94,616	93,538	1,078	38,597	-
Payroll taxes	81,830	78,904	2,926	38,597	-
Professional fees	522	500	22	38,597	-
Supplies	14,266	14,266	-	38,597	-
Telephone	18,001	18,001	-	38,597	-
Postage and shipping	4,644	4,644	-	38,597	-
Occupancy	135,968	135,968	-	38,597	-
Equipment costs	16,700	16,700	-	38,597	-
Printing and publications	55	55	-	38,597	-
Employee travel	240	240	-	38,597	-
Conferences, conventions, and meetings	520	520	-	38,597	-
Membership dues	110	110	-	38,597	-
Allocated costs	183,219	157,743	25,476	38,597	-
Total expenses	1,368,340	1,286,561	81,779	-	-
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison (Continued)

Year Ended December 31, 2021

	Emergency Shelter Care				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Allocated by federated fund-raising organization	\$ 63,597	\$ 70,317	\$ (6,720)	\$ -	\$ -
Grants from government agencies	515,069	516,000	(931)	-	-
Foundations	44,214	25,187	19,027		
Milwaukee County DHHS	26,777	26,777	-	-	-
Total support and revenue	649,657	638,281	11,376	-	-
Expenses:					
Salaries	389,257	385,543	3,714	38,554	-
Employee benefits	34,480	35,500	(1,020)	19,148	-
Payroll taxes	37,003	36,880	123	19,148	-
Professional fees	3,758	3,215	543	19,148	-
Supplies	26,199	25,975	224	19,148	-
Telephone	3,663	3,747	(84)	19,148	-
Postage and shipping	30	30	-	19,148	-
Occupancy	70,070	67,338	2,732	19,148	-
Equipment costs	8,394	7,212	1,182	19,148	-
Printing and publications	104	600	(496)	19,148	-
Employee travel	2,662	2,400	262	19,148	-
Conferences, conventions, and meetings	1,287	1,000	287	19,148	-
Client Assistance	2,467	2,500	(33)	19,148	-
Membership Dues	1,058	-	1,058	19,148	-
Allocated costs	64,521	62,816	1,705	19,148	-
Client transportation	4,706	3,525	1,181	19,148	-
Total expenses	649,659	638,281	11,378	-	-
Change in net assets	\$ (2)	\$ -	\$ 2	\$ -	\$ -

See independent auditor's report.

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison (Continued)

Year Ended December 31, 2021

	Emergency Shelter Care - Family Support Center				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Foundations	\$ 26,485	\$ 54,618	\$ (28,133)	\$ -	\$ -
Donations	2,539	-	2,539	-	-
Allocated by federated fundraising organization	104,004	115,656	(11,652)	-	-
Grants from government agencies	347,254	367,372	(20,118)	-	-
Miscellaneous revenue	-	-	-	-	-
Milwaukee County DHHS	79,378	79,378	-	-	-
Total support and revenue	559,660	617,024	(57,364)	-	-
Expenses:					
Salaries	249,163	280,644	(31,481)	28,064	-
Employee benefits	27,880	27,700	180	18,511	-
Payroll taxes	27,990	28,056	(66)	18,511	-
Professional fees	4,024	2,835	1,189	18,511	-
Supplies	34,477	32,924	1,553	18,511	-
Telephone	2,270	6,129	(3,859)	18,511	-
Postage and shipping	76	70	6	18,511	-
Occupancy	149,769	161,667	(11,898)	18,511	-
Equipment costs	8,830	11,409	(2,579)	18,511	-
Printing and publications	144	1,400	(1,256)	18,511	-
Employee travel	1,831	5,300	(3,469)	18,511	-
Conferences, conventions, and meetings	1,200	3,000	(1,800)	18,511	-
Client Assistance	8,406	6,500	1,906	18,511	-
Membership dues	323	300	23	18,511	-
Allocated costs	41,782	47,490	(5,708)	18,511	-
Client transportation	1,495	1,600	(105)	18,511	-
Total expenses	559,660	617,024	(57,364)	-	-
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

Community Advocates, Inc. and Affiliates
Milwaukee County Contract - Actual to Budget Comparison (Continued)
Year Ended December 31, 2021

	My Home Shelter Plus Care				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Milwaukee County DHHS	\$ 113,568	\$ 130,913	\$ (17,345)	\$ -	\$ -
Total support and revenue	113,568	130,913	(17,345)	-	-
Expenses:					
Salaries	71,162	77,174	(6,012)	7,717	-
Employee benefits	8,542	17,761	(9,219)	3,927	-
Payroll taxes	6,825	7,777	(952)	3,927	-
Professional fees	5,971	4,540	1,431	3,927	-
Supplies	304	365	(61)	3,927	-
Telephone	1,648	1,765	(117)	3,927	-
Postage and shipping	-	-	-	3,927	-
Occupancy	3,480	4,839	(1,359)	3,927	-
Equipment costs	350	470	(120)	3,927	-
Printing and publications	-	100	(100)	3,927	-
Employee travel	1,305	2,474	(1,169)	3,927	-
Specific assistance to individuals	1,776	-	1,776	3,927	-
Client transportation	225	-	225	3,927	-
Allocated costs	11,981	13,648	(1,667)	3,927	-
Total expenses	113,569	130,913	(17,344)	-	-
Change in net assets	\$ (1)	\$ -	\$ (1)	\$ -	\$ -

See independent auditor's report.

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison (Continued)

Year Ended December 31, 2021

	Veterans Case Management				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Milwaukee County DHHS	\$ 58,001	\$ 60,000	\$ (1,999)	\$ -	\$ -
Total support and revenue	58,001	60,000	(1,999)	-	-
Expenses:					
Salaries	38,021	34,509	3,512	3,451	61
Employee benefits	5,564	7,878	(2,314)	1,800	-
Payroll taxes	3,889	3,273	616	1,800	-
Supplies	127	435	(308)	1,800	-
Telephone	1,082	1,250	(168)	1,800	-
Occupancy	2,060	3,051	(991)	1,800	-
Equipment costs	207	964	(757)	1,800	-
Printing and publications	-	-	-	1,800	-
Employee travel	782	2,537	(1,755)	1,800	-
Conferences, conventions, and meetings	-	-	-	1,800	-
Allocations to other agencies	-	-	-	1,800	-
Allocated costs	6,269	6,103	166	1,800	-
Total expenses	58,001	60,000	(1,999)	-	-
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison (Continued)

Year Ended December 31, 2021

	IDAP				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Milwaukee County DHHS	\$ 43,320	\$ 45,000	\$ (1,680)	\$ -	\$ -
Total support and revenue	43,320	45,000	(1,680)	-	-
Expenses:					
Salaries	27,694	28,933	(1,239)	2,893	-
Employee benefits	3,150	3,001	149	1,350	-
Payroll taxes	2,818	3,031	(213)	1,350	-
Supplies	127	223	(96)	1,350	-
Telephone	656	675	(19)	1,350	-
Postage and shipping	1,634	1,533	101	1,350	-
Occupancy	2,208	2,200	8	1,350	-
Equipment costs	214	250	(36)	1,350	-
Printing and publications	-	-	-	1,350	-
Employee travel	-	150	(150)	1,350	-
Membership dues	-	-	-	1,350	-
Allocated costs	4,819	5,004	(185)	1,350	-
Total expenses	43,320	45,000	(1,680)	-	-
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison (Continued)

Year Ended December 31, 2021

	IDAP - Administration				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Milwaukee County DHHS	\$ 44,947	\$ 46,120	\$ (1,173)	\$ -	\$ -
Total support and revenue	44,947	46,120	(1,173)	-	-
Expenses:					
Salaries	33,860	31,288	2,572	3,129	-
Employee benefits	1,504	5,049	(3,545)	1,384	-
Payroll taxes	3,249	2,988	261	1,384	-
Supplies	129	150	(21)	1,384	-
Telephone	338	500	(162)	1,384	-
Postage and shipping	-	-	-	1,384	-
Occupancy	97	125	(28)	1,384	-
Equipment costs	188	447	(259)	1,384	-
Printing and publications	-	-	-	1,384	-
Membership dues	-	-	-	1,384	-
Allocated costs	5,582	5,573	9	1,384	-
Total expenses	44,947	46,120	(1,173)	-	-
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

Community Advocates, Inc. and Affiliates

Milwaukee County Contract - Actual to Budget Comparison (Continued)

Year Ended December 31, 2021

	AODA Prevention Services				
	Actual	Budget	Variance	Maximum	Unallowable
Support and revenue:					
Foundations	\$ 484	\$ -	\$ 484	\$ -	\$ -
Milwaukee County DHHS	760,000	760,000	-	-	-
Total support and revenue	760,484	760,000	484	-	-
Expenses:					
Salaries	149,656	140,419	9,237	22,800	-
Employee benefits	15,864	15,807	57	22,800	-
Payroll taxes	14,943	13,936	1,007	22,800	-
Professional fees	145,930	132,441	13,489	22,800	-
Supplies	23,731	37,283	(13,552)	22,800	-
Telephone	3,215	3,360	(145)	22,800	-
Postage and shipping	6	913	(907)	22,800	-
Occupancy	14,335	14,302	33	22,800	-
Equipment costs	3,732	2,640	1,092	22,800	-
Printing and publications	1,260	1,980	(720)	22,800	-
Employee travel	500	8,870	(8,370)	22,800	-
Conferences, conventions, and meetings	-	9,283	(5,915)	22,800	-
Membership dues	400	462	(62)	22,800	-
Allocations to other agencies	237,683	232,002	5,681	23,200	-
Allocated costs	139,946	140,387	(441)	22,800	-
Total expenses	760,484	760,000	484	-	-
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

Community Advocates, Inc. and Affiliates

Settlement of DHS Cost Reimbursement Awards

Year Ended December 31, 2021

	Tobacco Prevention & Control Milwaukee	Tobacco Prevention & Control Milwaukee WINS	Tobacco Prevention & Control Milwaukee	Tobacco Prevention & Control Milwaukee WINS
DHS Identification number	181011	181011	181011	181011
Award amount	\$ 62,500	\$ 11,875	\$ 125,000	\$ 17,812
Award period	7/1/20 - 6/30/21	7/1/20 - 6/30/21	7/1/21 - 6/30/22	7/1/21 - 6/30/22
Period of award within audit period	1/1/21 - 6/30/21	1/1/21 - 6/30/21	7/1/21 - 12/31/21	7/1/21 - 12/31/21
 A. Expenditures reported to DHS for payment	 \$ 62,486	 \$ 11,774	 \$ 47,875	 \$ 1,569
B. Actual allowable cost of award				
Salaries	15,258	5,806	28,800	1,292
Employee benefits	4,001	444	6,028	131
Professional fees	8,500	-	2,530	-
Supplies	26,138	375	236	-
Telephone	742	70	874	3
Postage and shipping	-	158	44	-
Occupancy	2,948	266	1,589	-
Furniture and equipment	262	30	76	-
Depreciation and amortization	-	-	515	-
Printing and subscriptions	-	3,555	1,020	-
Travel	-	-	88	-
Conferences and training	1,960	-	1,080	-
Client assistance	-	-	-	-
Professional dues	280	-	-	-
Miscellaneous expense	-	-	700	-
Subcontract	-	-	-	-
Administration	2,397	1,070	4,832	213
 Total reported expenses	 62,486	 11,774	 48,412	 1,639
C. Less program revenue and other offsets to costs	-	-	(537)	(70)
 D. Total allowable costs	 \$ 62,486	 \$ 11,774	 \$ 47,875	 \$ 1,569

See independent auditor's report.

Community Advocates, Inc. and Affiliates

Settlement of DHS Cost Reimbursement Awards

Year Ended December 31, 2021

	Urban Black & Hispanic Families	Wisconsin Alliance for Youth	Wisconsin Alliance for Youth	Cocaine & Other SUD
DHS Identification number	533007	533016	533016	533127
Award amount	\$ 100,000	\$ 115,919	\$ 168,919	\$ 252,500
Award period	1/1/21 - 12/31/21	7/1/20 - 6/30/21	7/1/21 - 6/30/22	1/1/21 - 12/31/21
Period of award within audit period	1/1/21 - 12/31/21	1/1/21 - 6/30/21	7/1/21 - 12/31/21	1/1/21 - 12/31/21
A. Expenditures reported to DHS for payment	\$ 100,000	\$ 80,343	\$ 41,014	\$ 239,762
B. Actual allowable cost of award				
Salaries	67,670	27,119	26,604	120,600
Employee benefits	14,072	5,870	5,203	25,406
Professional fees	14,900	9,800	-	58,950
Supplies	-	654	110	1,111
Telephone	1,630	481	471	1,399
Postage and shipping	-	1	-	-
Occupancy	1,835	2,323	1,928	9,788
Furniture and equipment	287	120	64	954
Depreciation and amortization	314	310	177	1,674
Printing and subscriptions	-	124	5	11
Travel	36	36	1,241	362
Conferences and training	-	13,248	725	2,625
Client assistance	-	-	-	-
Professional dues	-	-	-	1,000
Miscellaneous expense	-	550	-	-
Subcontract	-	16,000	-	-
Administration	11,290	4,514	4,486	19,930
Total reported expenses	112,034	81,150	41,014	243,810
C. Less program revenue and other offsets to costs	(12,034)	(807)	-	(3,745)
D. Total allowable costs	\$ 100,000	\$ 80,343	\$ 41,014	\$ 240,065

See independent auditor's report.

Community Advocates, Inc. and Affiliates

Settlement of DHS Cost Reimbursement Awards (Continued)

Year Ended December 31, 2021

	SOR AWY PREVENTION	SOR AWY PREVENTION	PFS-15
DHS Identification number	533255	533255	533412
Award amount	\$ 140,028	\$ 168,919	N/A
Award period	10/1/20 - 9/30/21	10/1/21 - 9/30/22	9/30/20 - 9/29/21
Period of award within audit period	1/1/21 - 9/30/21	10/1/21 - 12/31/21	1/1/21 - 9/29/21
A. Expenditures reported to DHS for payment	128,805	\$ 6,773	\$ 8,462
B. Actual allowable cost of award			
Salaries	13,287	4,646	3,876
Employee benefits	2,602	817	685
Professional fees	-	-	5,000
Supplies	20,752	30	7,296
Telephone	399	-	276
Postage and shipping	-	-	-
Occupancy	211	461	2,411
Furniture and equipment	89	-	-
Depreciation and amortization	187	-	-
Printing and subscriptions	-	-	-
Travel	4,804	12	4
Conferences and training	4,654	-	-
Client assistance	-	-	-
Professional dues	-	-	-
Miscellaneous expense	56	-	-
Subcontract	79,775	-	(10,930)
Administration	2,139	807	705
	128,955	6,773	9,323
C. Less program revenue and other offsets to costs	44	-	(861)
D. Total allowable costs	\$ 128,999	\$ 6,773	\$ 8,462

See independent auditor's report.

Community Advocates, Inc. and Affiliates

Schedule of Expenditures of Federal and State Awards

Year Ended December 31, 2021

Federal Grantor/Cluster Title/Program	AL#	Pass-Through Grantor	Pass-Through #	Passed-Through to Subrecipients	Total Expenditures
U.S. Department of Agriculture					
FoodShare Employment and Training (FSET) - SNAP Cluster	10.561	Maximus		\$ -	\$ 1,239,512
U.S. Department of Housing and Urban Development:					
Entitlement Grants Cluster:					
Community Development Block Grant	14.218	City of Milwaukee	CD1125150542	-	100,000
Community Development Block Grant	14.218	City of Milwaukee	CD3275050042	-	245,885
Community Development Block Grant	14.218	City of Milwaukee		65,917	65,917
Community Development Block Grant	14.218	City of Milwaukee	CD3275050142	-	72,303
Community Development Block Grant	14.218	City of Milwaukee	CD3275050742	-	134,585
Total Entitlement Grants Cluster				65,917	618,690
Emergency Solution Grant Program	14.231	City of Milwaukee	GR1551723202	-	93,229
Emergency Solution Grant Program	14.231	City of Milwaukee	GR1551723201	-	46,502
Emergency Solution Grant Program	14.231	City of Milwaukee	GR1551723101	-	155,514
Emergency Solution Grant Program	14.231	City of Milwaukee	GR1551723302	-	79,328
COVID-19 Emergency Solution Grant Program	14.231	City of Milwaukee	GR1552023303	-	1,449,595
COVID-19 Emergency Solution Grant Program	14.231	City of Milwaukee	CG1540204311	-	170,000
Emergency Solution Grant Program	14.231	City of Milwaukee	GR1551724202	-	25,225
Emergency Solution Grant Program	14.231	City of Milwaukee	GR1551724201	-	53,108
Total Emergency Solutions Grant Program				-	2,072,501
Supportive Housing Program	14.235			-	1,556,128
Total U.S. Department of Housing and Urban Development				65,917	4,247,319
U.S. Department of Justice:					
VOCA: Housing Support for Victims of Crime	16.575	State of Wisconsin Department of Justice		-	63,556
U.S. Department of Treasury					
COVID-19 Coronavirus Relief Funds	21.019	Milwaukee County		-	11,672,851
COVID-19 Coronavirus Relief Funds	21.019	Waukesha County	ERAP21041	-	3,682,952
Total U.S. Department of Treasury					15,355,803
U.S. Department of Health and Human Services:					
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	City of Milwaukee		103,449	381,110
Drug-Free Communities Support Program Grants	93.276			-	136,144

Community Advocates, Inc. and Affiliates

Schedule of Expenditures of Federal and State Awards (Continued)

Year Ended December 31, 2021

Federal Grantor/Cluster Title/Program	AL#	Pass-Through Grantor	Pass-Through #	Passed-Through to Subrecipients	Total Expenditures
U.S. Department of Health and Human Services (Continued):					
TANF:					
Temporary Assistance for Needy Families	93.558	State of Wis. Dept. of Children and Families	437.1401	\$ 163,771	\$ 193,432
Temporary Assistance for Needy Families	93.558	State of Wis. Dept. of Children and Families		-	2,937
Temporary Assistance for Needy Families	93.558	Milwaukee County Dept. of Human Services	435.561	24,715	53,276
Total Temporary Assistance for Needy Families				188,486	249,645
Low-Income Home Energy Assistance	93.568	Milwaukee County	435.531282	-	1,636,487
COVID 19 - Community Services Block Grant	93.569	Milwaukee County		-	26,182,349
Social Services Block Grant	93.667	Milwaukee County Dept. of Human Services	435.561	46,575	100,396
Family Violence Prevention and Services	93.671	State of Wis. Dept. of Children and Families	437.6000	-	30,631
Opioid STR	93.788	State of Wisconsin Dept. of Health Services	435.533255	79,775	135,578
Comprehensive Addiction and Recovery Act (CARA)	93.799	U.S. Department of Health and Human Services		-	55,405
Block Grants for Prevention and Treatment of Substance Abuse	93.959	State of Wisconsin Dept. of Health Services	435.533007	509,509	601,789
Block Grants for Prevention and Treatment of Substance Abuse	93.959	State of Wisconsin Dept. of Health Services	435.533007	-	100,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	State of Wisconsin Dept. of Health Services	435.533016	16,000	121,357
Total Block Grants for Prevention and Treatment of Substance Abuse				525,509	823,146
Total U.S. Department of Health and Human Services				943,794	29,730,891
U.S. Department of Homeland Security:					
Emergency Food and Shelter National Board Program Cluster	97.024	State of Wis. Dept. of Children and Families		-	27,925
TOTAL FEDERAL EXPENDITURES				\$ 1,009,711	\$ 50,665,006

Community Advocates, Inc. and Affiliates

Schedule of Expenditures of Federal and State Awards (Continued)

Year Ended December 31, 2021

State or Local Grantor/Program Title	Identifying #	Pass-Through Grantor	Pass-Through #	Passed-Through to Subrecipients	Total Expenditures
State of Wisconsin Department of Health Services:					
Basic County Allocation	435.561	Milwaukee County Dept. of Human Services	16-1-04	\$ 281,281	\$ 606,328
TPCP-INTERV-NP	435.181011	State of Wisconsin Department of Health Services		-	123,704
PFS-15	435.533412	State of Wisconsin Department of Health Services		(10,930)	8,462
Treatment Cocaine Family	435.533127	State of Wisconsin Department of Health Services		-	239,762
Total State of Wisconsin Department of Health Services				270,351	978,256
State of Wisconsin Department of Children and Families:					
OTH Brighter Futures Initiative	437.1401	State of Wisconsin Department of Children and Families		236,558	279,402
CW Children and Families Allocation	437.3561	Kenosha County Dept. of Human Services		-	4,500
DV Basic Services	437.6000	State of Wisconsin Department of Children and Families		-	134,673
DV Children's Programming	437.6005	State of Wisconsin Department of Children and Families		-	30,000
DV Support Services	437.6015	State of Wisconsin Department of Children and Families		-	25,000
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				236,558	555,422
State of Wisconsin Department of Administration:					
State Shelter Subsidy Grant	505.707A	IMPACT Alcohol & Other Drug Abuse Services		-	103,695
Homeless Prevention P/CA	505.703B	City of Milwaukee		-	105,239
Total State of Wisconsin Department of Administration				-	208,934
TOTAL STATE EXPENDITURES				\$ 506,909	\$ 1,742,612

Community Advocates, Inc. and Affiliates

Schedule of Expenditures of Federal and State Awards (Continued)

Year Ended December 31, 2021

State or Local Grantor/Program Title	Identifying #	Pass-Through Grantor	Pass-Through #	Passed-Through to Subrecipients	Total Expenditures
Milwaukee County:					
Emergency Shelter Care	40-16220-500	Milwaukee County		\$ -	\$ 26,777
Shelter and Care Management	40-16220-500	Milwaukee County		-	113,568
Emergency Shelter - Mitchell	40-16220-500	Milwaukee County		-	79,378
IDAP-Admin	40-16938-100	Milwaukee County		-	88,267
Veterans Case Management	40-16220-500	Milwaukee County		-	57,803
Pathway to Responsible Fatherhood	N/A	Milwaukee County		-	173,057
TOTAL LOCAL EXPENDITURES				-	538,850
TOTAL STATE AND LOCAL EXPENDITURES				\$ 506,909	\$ 2,281,462

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, 2021. 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 the Organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Organization.

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, 2021, 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 29, 2022. 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. and Affiliates' internal control. Accordingly, we do not express an opinion on the effectiveness of Community Advocates, Inc. and Affiliates' 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. and Affiliates' 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 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. and Affiliates' 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. and Affiliates' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Wipfli LLP".

Wipfli LLP
Milwaukee, Wisconsin

June 29, 2022

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, 2021. 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, 2021.

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*; 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 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 29, 2022

Community Advocates, Inc. and Affiliates

Schedule of Findings and Questioned Costs

Year Ended December 31, 2021

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

14.231

93.568

93.569

21.019

Name of Federal Program or Cluster

Emergency Shelter

LIHEAP

COVID 19 Community Services Block Grant

COVID 19 Coronavirus Relief Funds

Identification of major state programs:

Identifying Number

435.561

Name of State Program or Cluster

Basic Community Allocation

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

Federal

\$1,519,950

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, 2021

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

☒ 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

☒ no

Wisconsin Department of Children and Families

☐ yes

☒ no

Wisconsin Department of Health Services

☐ yes

☒ no

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

☐ yes

☒ no

Name and Signature of Partner


Craig Hirt, CPA

Report Date

June 29, 2022