

CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

COMMUNITY ACTION STOPS ABUSE, INC. AND SUBSIDIARIES

June 30, 2025 and 2024

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|--|--------------------|
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community Action Stops Abuse, Inc. and Subsidiaries

Report of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Community Action Stops Abuse, Inc. and Subsidiaries (collectively, the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2025, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Community Action Stops Abuse, Inc. and Subsidiaries as of June 30, 2025, and the changes in net assets and cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States 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 the Organization 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.

Prior Period Financial Statements

The consolidated financial statements of Community Action Stops Abuse, Inc. and Subsidiaries as of and for the year ended June 30, 2024 were audited by other auditors who report dated March 26, 2025 expressed an unmodified opinion on those statements.



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 the Organization's ability to continue as a going concern for one year after the date that the consolidated financial statements are available to be issued.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standard 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 generally accepted auditing standards 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 the Organization'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 the Organization'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 audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Chapter 10.650, *Rules of the Auditor General*, is presented for purposes of additional analysis and is also not a required part of the consolidated financial statements. Additionally, the accompanying consolidating schedule of financial position and consolidating schedule of activities 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 consolidating statements of financial position, the consolidating statements of activities and changes in net assets, and the schedule of expenditures of federal awards and state financial assistance are fairly stated, in all material 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 March 27, 2026 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 the Organization'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.

Tampa, Florida
March 27, 2026

Handwritten signature in cursive script that reads "Bueco, Gardner & Company, P.A."

Community Action Stops Abuse, Inc. and Subsidiaries
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

June 30,

| | 2025 | 2024 |
|---|---------------|---------------|
| ASSETS | | |
| Current assets | | |
| Cash and cash equivalents | \$ 1,651,446 | \$ 4,626,890 |
| Grants receivable, net | 1,009,163 | 1,148,794 |
| Contributions receivable, net | 46,016 | 55,080 |
| Current portion of gifted facility | 3,380 | 3,289 |
| Inventories | 93,810 | 87,620 |
| Prepaid expenses and other current assets | 233,130 | 247,810 |
| Total current assets | 3,036,945 | 6,169,483 |
| Investments | 12,019,930 | 9,053,464 |
| Gifted facility, less current portion | 68,641 | 72,021 |
| Property and equipment, net | 14,538,636 | 11,719,275 |
| Right-of-use assets under operating leases | 17,492 | 27,585 |
| Other assets | 9,387 | 165,268 |
| Interest in net assets of the Foundation | 25,078 | 25,023 |
| TOTAL ASSETS | \$ 29,716,109 | \$ 27,232,119 |
| LIABILITIES AND NET ASSETS | | |
| Current liabilities | | |
| Accounts payable | \$ 294,170 | \$ 352,938 |
| Accrued expenses | 369,592 | 334,232 |
| Current portion of operating lease liabilities | 9,909 | 9,628 |
| Current portion of deferred payment mortgages | 45,000 | 22,500 |
| Total current liabilities | 718,671 | 719,298 |
| Long-term liabilities | | |
| Operating lease liabilities, less current portion | 8,287 | 17,957 |
| Deferred payment mortgages | 3,188,981 | 210,406 |
| Total long-term liabilities | 3,197,268 | 228,363 |
| TOTAL LIABILITIES | 3,915,939 | 947,661 |
| Net assets | | |
| Without donor restrictions | | |
| Investment in property and equipment, net | 11,349,655 | 11,508,869 |
| Undesignated | 13,312,090 | 13,374,237 |
| | 24,661,745 | 24,883,106 |
| With donor restrictions | 1,138,425 | 1,401,352 |
| TOTAL NET ASSETS | 25,800,170 | 26,284,458 |
| TOTAL LIABILITIES AND NET ASSETS | \$ 29,716,109 | \$ 27,232,119 |

The accompanying notes are an integral part of these consolidated statements.

Community Action Stops Abuse, Inc. and Subsidiaries

CONSOLIDATED STATEMENT OF ACTIVITIES

For the year ended June 30, 2025
(With summarized comparative totals for the year ended June 30, 2024)

| | Without Donor Restrictions | With Donor Restrictions | Total 2025 | Total 2024 |
|---------------------------------------|-------------------------------|----------------------------|----------------------|----------------------|
| Operating support, revenue, and gains | | | | |
| Government grants and contracts | \$ 8,524,906 | \$ 20,000 | \$ 8,544,906 | \$ 7,770,368 |
| Contributions and donations | 1,351,758 | 133,133 | 1,484,891 | 4,559,430 |
| Contributions of nonfinancial assets | 1,125,672 | - | 1,125,672 | 1,051,422 |
| Thrift store sales | 1,131,861 | - | 1,131,861 | 1,051,423 |
| Special events revenue, net | 327,621 | - | 327,621 | 352,484 |
| Investment return | 466,979 | - | 466,979 | 388,720 |
| Other income | 45,018 | - | 45,018 | 39,390 |
| | <u>12,973,815</u> | <u>153,133</u> | <u>13,126,948</u> | <u>15,213,237</u> |
| Net assets released from restrictions | | | | |
| Expiration of time restrictions | 6,904 | (6,904) | - | - |
| Satisfaction of purpose restrictions | 409,156 | (409,156) | - | - |
| | <u>416,060</u> | <u>(416,060)</u> | <u>-</u> | <u>-</u> |
| Total operating support and revenue | <u>13,389,875</u> | <u>(262,927)</u> | <u>13,126,948</u> | <u>15,213,237</u> |
| Operating expenses | | | | |
| Program services | | | | |
| Domestic Violence | 9,783,572 | - | 9,783,572 | 7,917,667 |
| Thrift Store | 1,578,876 | - | 1,578,876 | 1,456,296 |
| Supporting services | | | | |
| General and administrative | 1,868,927 | - | 1,868,927 | 1,338,655 |
| Development | 379,861 | - | 379,861 | 332,200 |
| Total expenses | <u>13,611,236</u> | <u>-</u> | <u>13,611,236</u> | <u>11,044,818</u> |
| Change in net assets | (221,361) | (262,927) | (484,288) | 4,168,419 |
| Net assets, beginning of year | <u>24,883,106</u> | <u>1,401,352</u> | <u>26,284,458</u> | <u>22,116,039</u> |
| Net assets, end of year | <u>\$ 24,661,745</u> | <u>\$ 1,138,425</u> | <u>\$ 25,800,170</u> | <u>\$ 26,284,458</u> |

The accompanying notes are an integral part of these consolidated statements.

Community Action Stops Abuse, Inc. and Subsidiaries

CONSOLIDATED STATEMENT OF ACTIVITIES

For the year ended June 30, 2024

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---------------------------------------|-------------------------------|----------------------------|----------------------|
| Operating support, revenue, and gains | | | |
| Government grants and contracts | \$ 7,770,368 | \$ - | \$ 7,770,368 |
| Contributions and donations | 4,327,579 | 231,851 | 4,559,430 |
| Contributions of nonfinancial assets | 1,051,422 | - | 1,051,422 |
| Thrift store sales | 1,051,423 | - | 1,051,423 |
| Special events revenue, net | 352,484 | - | 352,484 |
| Investment return | 388,720 | - | 388,720 |
| Other income | 39,390 | - | 39,390 |
| | <u>14,981,386</u> | <u>231,851</u> | <u>15,213,237</u> |
| Net assets released from restrictions | | | |
| Expiration of time restrictions | 8,621 | (8,621) | - |
| Satisfaction of purpose restrictions | 549,536 | (549,536) | - |
| | <u>558,157</u> | <u>(558,157)</u> | <u>-</u> |
| | <u>15,539,543</u> | <u>(326,306)</u> | <u>15,213,237</u> |
| Operating expenses | | | |
| Program services | | | |
| Domestic Violence | 7,917,667 | - | 7,917,667 |
| Thrift Store | 1,456,296 | - | 1,456,296 |
| Supporting services | | | |
| General and administrative | 1,338,655 | - | 1,338,655 |
| Development | 332,200 | - | 332,200 |
| Total expenses | <u>11,044,818</u> | <u>-</u> | <u>11,044,818</u> |
| Change in net assets | 4,494,725 | (326,306) | 4,168,419 |
| Net assets, beginning of year | <u>20,388,381</u> | <u>1,727,658</u> | <u>22,116,039</u> |
| Net assets, end of year | <u>\$ 24,883,106</u> | <u>\$ 1,401,352</u> | <u>\$ 26,284,458</u> |

The accompanying notes are an integral part of this consolidated statement.

Community Action Stops Abuse, Inc. and Subsidiaries

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2025
(With summarized comparative totals for the year ended June 30, 2024)

| | Program Services | | | Supporting Services | | | Total Expenses | |
|---|-------------------|--------------|------------------------|----------------------------|-------------|---------------------------|----------------|---------------|
| | Domestic Violence | Thrift Store | Total Program Services | General and Administrative | Development | Total Supporting Services | 2025 | 2024 |
| Personnel costs | \$ 6,206,739 | \$ 306,808 | \$ 6,513,547 | \$ 1,135,371 | \$ 272,584 | \$ 1,407,955 | \$ 7,921,502 | \$ 6,471,016 |
| Professional fees | 201,040 | - | 201,040 | 409,129 | 700 | 409,829 | 610,869 | 357,904 |
| Printing, advertising and awareness | 19,663 | 493 | 20,156 | 5,270 | 21,317 | 26,587 | 46,743 | 159,629 |
| Postage and direct mailings | 3,762 | - | 3,762 | 2,653 | 44 | 2,697 | 6,459 | 13,182 |
| Supplies | 61,591 | 460 | 62,051 | 1,931 | 1,444 | 3,375 | 65,426 | 29,109 |
| Information technology | 229,709 | 14,964 | 244,673 | 65,043 | 40,599 | 105,642 | 350,315 | 295,998 |
| Property management | 428,235 | 42,860 | 471,095 | 22,722 | 4,347 | 27,069 | 498,164 | 438,708 |
| Food and operating supplies | 366,681 | 4,995 | 371,676 | 11,431 | 2,945 | 14,376 | 386,052 | 460,623 |
| Client assistance | 1,302,164 | - | 1,302,164 | - | - | - | 1,302,164 | 749,107 |
| Insurance | 297,888 | 28,677 | 326,565 | 17,670 | 3,373 | 21,043 | 347,608 | 264,531 |
| Employee and volunteer development | 63,450 | 174 | 63,624 | 48,463 | 1,477 | 49,940 | 113,564 | 100,163 |
| Membership dues and licenses | 40,035 | 390 | 40,425 | 24,577 | 2,096 | 26,673 | 67,098 | 31,392 |
| Bank and merchant fees | 126 | 14,811 | 14,937 | 41,074 | 16,048 | 57,122 | 72,059 | 66,111 |
| Bad debt recoveries | - | - | - | - | - | - | - | (18,408) |
| In-kind expenses | - | 1,125,672 | 1,125,672 | - | - | - | 1,125,672 | 1,051,422 |
| Total expenses before depreciation and amortization | 9,221,083 | 1,540,304 | 10,761,387 | 1,785,334 | 366,974 | 2,152,308 | 12,913,695 | 10,470,487 |
| Depreciation and amortization | 562,489 | 38,572 | 601,061 | 83,593 | 12,887 | 96,480 | 697,541 | 574,331 |
| Total expenses | \$ 9,783,572 | \$ 1,578,876 | \$ 11,362,448 | \$ 1,868,927 | \$ 379,861 | \$ 2,248,788 | \$ 13,611,236 | \$ 11,044,818 |

The accompanying notes are an integral part of these consolidated statements.

Community Action Stops Abuse, Inc. and Subsidiaries

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2024

| | Program Services | | | Supporting Services | | | Total Expenses |
|---|-------------------|--------------|------------------------|----------------------------|-------------|---------------------------|----------------|
| | Domestic Violence | Thrift Store | Total Program Services | General and Administrative | Development | Total Supporting Services | |
| Personnel costs | \$ 5,013,482 | \$ 273,161 | \$ 5,286,643 | \$ 958,104 | \$ 226,269 | \$ 1,184,373 | \$ 6,471,016 |
| Professional fees | 203,889 | - | 203,889 | 151,115 | 2,900 | 154,015 | 357,904 |
| Printing, advertising and awareness | 109,359 | 347 | 109,706 | 12,032 | 37,891 | 49,923 | 159,629 |
| Postage and direct mailings | 5,791 | - | 5,791 | 1,965 | 5,426 | 7,391 | 13,182 |
| Supplies | 24,520 | 255 | 24,775 | 2,152 | 2,182 | 4,334 | 29,109 |
| Information technology | 191,688 | 14,375 | 206,063 | 49,773 | 40,162 | 89,935 | 295,998 |
| Property management | 370,989 | 44,962 | 415,951 | 19,005 | 3,752 | 22,757 | 438,708 |
| Food and operating supplies | 436,694 | 5,572 | 442,266 | 17,756 | 601 | 18,357 | 460,623 |
| Client assistance | 749,107 | - | 749,107 | - | - | - | 749,107 |
| Insurance | 222,599 | 27,109 | 249,708 | 11,916 | 2,907 | 14,823 | 264,531 |
| Employee and volunteer development | 76,251 | 360 | 76,611 | 23,278 | 274 | 23,552 | 100,163 |
| Membership dues and licenses | 8,297 | 419 | 8,716 | 19,873 | 2,803 | 22,676 | 31,392 |
| Bank and merchant fees | - | - | - | 52,036 | 14,075 | 66,111 | 66,111 |
| Bad debt recoveries | - | - | - | - | (18,408) | (18,408) | (18,408) |
| In-kind expenses | - | 1,051,422 | 1,051,422 | - | - | - | 1,051,422 |
| Total expenses before depreciation and amortization | 7,412,666 | 1,417,982 | 8,830,648 | 1,319,005 | 320,834 | 1,639,839 | 10,470,487 |
| Depreciation and amortization | 505,001 | 38,314 | 543,315 | 19,650 | 11,366 | 31,016 | 574,331 |
| Total expenses | \$ 7,917,667 | \$ 1,456,296 | \$ 9,373,963 | \$ 1,338,655 | \$ 332,200 | \$ 1,670,855 | \$ 11,044,818 |

The accompanying notes are an integral part of this consolidated statement.

Community Action Stops Abuse, Inc. and Subsidiaries

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the year ended June 30,

| | <u>2025</u> | <u>2024</u> |
|---|---------------------|---------------------|
| Cash flows from operating activities | | |
| Change in net assets | \$ (484,288) | \$ 4,168,419 |
| Adjustments to reconcile the change in net assets to net cash provided by operating activities: | | |
| Depreciation and amortization | 697,541 | 574,332 |
| Forgiveness of deferred payment mortgage | 22,500 | - |
| Donated securities | - | (20,355) |
| Realized and unrealized losses on investments | (83,130) | (58,961) |
| Change in net assets of the Foundation | (55) | (136) |
| Noncash lease expense | 10,093 | 24,084 |
| (Increase) decrease in operating assets: | | |
| Grants receivable | 139,631 | (425,051) |
| Contributions receivable | 9,064 | 105,159 |
| Gifted facilities | 3,289 | 3,202 |
| Inventories | (6,190) | (10,520) |
| Prepaid expenses and other assets | 170,561 | (286,892) |
| Increase (decrease) in operating liabilities | | |
| Accounts payable | (58,768) | 215,523 |
| Accrued expenses | 35,360 | 42,057 |
| Operating lease liabilities | (9,389) | (24,228) |
| Net cash provided by operating activities | <u>446,219</u> | <u>4,306,633</u> |
| Cash flows from investing activities | | |
| Purchases of investments | (20,283,956) | (13,453,948) |
| Proceeds received from sale and maturities of investments | 17,400,620 | 14,391,096 |
| Purchases of property and equipment | (826,596) | (1,680,433) |
| Net cash used by investing activities | <u>(3,709,932)</u> | <u>(743,285)</u> |
| Cash flows from financing activities | | |
| Proceeds from issuance of deferred payment mortgages | <u>288,269</u> | <u>8,536</u> |
| Net cash provided by financing activities | <u>288,269</u> | <u>8,536</u> |
| Net change in cash and cash equivalents | (2,975,444) | 3,571,884 |
| Cash and cash equivalents at beginning of year | <u>4,626,890</u> | <u>1,055,006</u> |
| Cash and cash equivalents at end of year | <u>\$ 1,651,446</u> | <u>\$ 4,626,890</u> |
| Supplemental cash flow information: | | |
| Interest paid | <u>\$ -</u> | <u>\$ -</u> |
| Taxes paid | <u>\$ -</u> | <u>\$ -</u> |
| Noncash investing and financing activity | | |
| Acquisition of building in exchange for deferred payment mortgage | <u>\$ 2,690,306</u> | <u>\$ -</u> |

The accompanying notes are an integral part of these consolidated statements.

Community Action Stops Abuse, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2025 and 2024

NOTE A - NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A description of the organization and a summary of its significant accounting policies consistently applied in the preparation of the accompanying consolidated financial statements follow:

1. Nature of the Organization

Community Action Stops Abuse, Inc. ("CASA") is a Florida not-for-profit organization. CASA's mission is to influence our community to stand up to silence through advocacy, empowerment, and social change to prevent and end domestic violence. CASA promotes social change through advocacy, community education, outreach, and support for victims/survivors of Intimate Partner Violence. CASA provides comprehensive services to empower survivors of Intimate Partner Violence and their families with a safe supportive emergency shelter environment; rapid rehousing; a 24-hour crisis hotline; support groups; youth programs; substance abuse advocacy; information and referral programs; justice advocacy; outreach to under-served populations; peacemakers programs to preschools, elementary and middle schools; a very active volunteer program; and a thrift shop. Funding is provided primarily through individual donors; local fundraising activities; federal, state, and local government grants; and a private foundation.

CASA is the primary recipient of grant funds. The grant activities are carried out by both CASA and its single member a limited liability company subsidiary, CASA Marion, LLC ("CASA Marion"). CASA Marion was formed in 2024 to work in conjunction with CASA's mission in Marion County, Florida. Grant revenues are recognized in the financial statements of the subsidiary to reflect the direct involvement in grant-related activities in the accompanying supplemental consolidating statement of activities. All related expenditures of federal awards and state financial assistance are reported on the Schedule of Expenditures of Federal Awards and State Financial Assistance of CASA as the contracted entity. All significant inter-organizational balances and transactions have been eliminated in consolidation.

During 2022, a donor contributed 100% of the membership interest in 1019 Arlington, LLC ("1019 Arlington"), a limited liability company created to acquire certain real property located in St. Petersburg, Florida. CASA now operates certain program and administrative services from this property.

During 2014, Victoria's Place St. Pete, Inc. ("Victoria's Place"), a Florida not-for-profit organization, was formed to work in conjunction with CASA's mission by constructing a 100-bed emergency shelter for domestic violence survivors.

Effective January 1, 2012, CASA's Board of Directors approved formation of Community Action Stops Abuse Foundation, Inc. (the "Foundation"). CASA has recorded an interest in the net assets of the Foundation, since CASA and the Foundation are deemed to be financially interrelated. The net assets of the Foundation totaled \$25,023 and \$24,887 as of June 30, 2025 and 2024, respectively.

Community Action Stops Abuse, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

2. Principles of Consolidation

The accompanying consolidated financial statements include the financial statements of CASA, CASA Marion, Victoria's Place, and 1019 Arlington (collectively the "Organization" or "CASA"). All significant inter-organizational balances and transactions have been eliminated in consolidation.

3. Financial Statement 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 of America ("GAAP"). Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

- Without Donor Restriction - Include net assets that are not subject to donor-imposed stipulations and net assets that have been designated for a specific purpose by the Board of Directors of the Organization.
- With Donor Restriction - Represent those amounts which are not available until future periods or are donor restricted for specific purposes. When a donor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the accompanying consolidated statement of activities as released from restrictions.

4. Cash Equivalents

For purposes of the statements of cash flows, CASA considers all highly liquid investments with a maturity of three months or less at time of purchase to be cash equivalents.

5. Contributions

The Organization recognizes contributions when cash, securities or other assets or an unconditional promise to give is received. Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Contributions received with donor-imposed restrictions that are met in the same year as received are reported as revenues of the net assets without donor restrictions class.

Community Action Stops Abuse, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Conditional contributions are recorded as revenue when such amounts become unconditional which generally involves the meeting of a barrier to entitlement. This can include items like meeting a matching provision, incurring specified allowable expenses in accordance with a framework of allowable costs or other barriers.

Contributions receivable are comprised of unconditional promises to give and are stated at the amount management expects to collect from outstanding balances. The carrying amount of contributions receivable is reduced by a valuation allowance that reflects management's best estimate of the amount that will not be collected. Contributions receivable which are due in more than one year are recorded at estimated fair value by discounting future cash flows using current risk-free rates of return based on yields of U.S. Treasury Securities with maturity dates similar to the expected collection period.

Grants receivable are stated at the amount management expects to collect from balances outstanding at year-end and are primarily due from Federal and State governmental agencies. Based on management's assessment of the credit history with parties having outstanding balances and current relationships with them, management has concluded that an allowance for doubtful accounts is not necessary as of June 30, 2025 and 2024.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the consolidated statement of financial position.

6. Accounts Receivables and Allowance for Credit Losses

Accounts receivable are stated at unpaid balances, less an allowance for credit losses. The Organization provides for losses on accounts receivable using the allowance method. The allowance is based on historical experience, third-party contracts, expectations about future business conditions, and other circumstances, which may affect the ability of payors to meet their obligations. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected. Accounts receivable primarily consists of amounts due from governmental agencies for services performed. At June 30, 2025 and 2024, an allowance for credit losses has not been established as management believes that all amounts are collectible.

Community Action Stops Abuse, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

7. Inventories

Inventories of thrift store merchandise consist of donated clothes and miscellaneous household items and are recorded at estimated fair value when contributed based on an average turnover rate which is not in excess of expected realizable amounts.

8. Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are carried at their fair value in the Organization's consolidated statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying consolidated statement of activities. Restrictions on investment earnings are reported as increases in net assets without donor restrictions if the restrictions are satisfied in the fiscal year in which the earnings are recognized.

9. Property and Equipment

Property and equipment with a cost in excess of \$1,000 are capitalized, if purchased, or at estimated fair value at date of receipt if acquired by gift. Depreciation is calculated using the straight-line method over the estimated useful lives of the respective assets, except for leasehold improvements, which are amortized over the shorter of the lease term or the useful life of the leased asset.

Property acquired with governmental funds is considered to be owned by CASA while used in the program for which it was purchased or in future authorized programs; however, its disposition as well as the ownership of any proceeds therefrom is subject to applicable regulations.

10. Income Taxes

CASA and Victoria's Place have been recognized as exempt from Federal income taxes under section 501(c)(3) of the Internal Revenue Code. CASA Marion and 1019 Arlington are considered disregarded entities and are exempt from Federal income taxes as subsidiaries of CASA. Therefore, no provision for income taxes has been presented in these consolidated financial statements. CASA and Victoria's Place have not reported any unrelated business income; however, such status is subject to final determination upon examination, if any, of the related income tax returns by the appropriate taxing authorities.

The Organization is not aware of any tax positions it has taken that are subject to a significant degree of uncertainty. Tax filings for tax years after 2021 remain subject to examination by federal and state taxing authorities.

Community Action Stops Abuse, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

11. Functional Expense Allocations

The costs of providing CASA's various programs and other activities have been summarized on a functional basis in the consolidated statement of functional expenses. Expenses directly attributable to a specific functional area of CASA are reported as direct expenses of those functional areas while indirect costs that benefit multiple functional areas have been allocated among the functional areas based on either time spent by employees on each functional area or based on a square footage analysis for all indirect occupancy-related expenses.

12. Advertising

Advertising costs are expensed as incurred. Total advertising expense for the years ended June 30, 2025 and 2024 was approximately \$8,500 and \$34,700, respectively.

13. Estimates in Consolidated Financial Statements

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

14. Donated Materials and Services

Donations of materials are recorded as support at their estimated fair value at the date of donation. Donations of services are recorded as support at their estimated fair value if they require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. In-kind support for the years ended June 30, 2025 and 2024 consists of materials donated to the Thrift Store program. In valuing donated materials, the Organization estimates the fair value based on values received for selling similar items in the Thrift Store the preceding month. For the years ended June 30, 2025 and 2024, donated materials for thrift store inventory was approximately \$1,126,000 and \$1,051,000, respectively. There were no in-kind professional services received in 2025 or 2024.

15. Leases

The Organization leases office space and certain office equipment. The Organization determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use ("ROU") assets and operating lease liabilities on the accompanying statement of financial position.

Community Action Stops Abuse, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the Organization's leases do not provide an implicit rate, the Organization uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. Operating lease ROU assets also include any lease payments made and exclude any lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain the Organization will exercise the option. The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

NOTE B - LIQUIDITY AND AVAILABILITY OF RESOURCES

CASA is supported by contributions with and without donor restrictions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Organization regularly monitors liquidity to meet its operating needs and other contractual commitments. The Organization has various sources of liquidity at its disposal including cash, cash equivalents, and investments.

Community Action Stops Abuse, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE B - LIQUIDITY AND AVAILABILITY OF RESOURCES - Continued

As of June 30, 2025 and 2024, the Organization's financial assets available to meet general expenditures within one year were as follows:

| | <u>2025</u> | <u>2024</u> |
|---|----------------------|----------------------|
| Cash and cash equivalents | \$ 1,651,446 | \$ 4,626,890 |
| Grants receivable | 1,009,163 | 1,148,794 |
| Contributions receivable | 46,016 | 55,080 |
| Investments | <u>12,019,930</u> | <u>9,053,464</u> |
| Financial assets available to meet cash needs for general expenditures | 14,726,555 | 14,884,228 |
| Less those unavailable for general expenditures within one year due to: | | |
| Donor use restrictions | 1,015,489 | 1,277,512 |
| Time restrictions | <u>122,936</u> | <u>123,840</u> |
| Financial assets available to meet cash needs for general expenditures | <u>\$ 13,588,130</u> | <u>\$ 13,482,876</u> |

NOTE C - INVESTMENTS

The cost and market values of investments were as follows at June 30,:

| | <u>June 30, 2025</u> | | <u>June 30, 2024</u> | |
|--------------------------------------|----------------------|----------------------|----------------------|---------------------|
| | <u>Cost</u> | <u>Market</u> | <u>Cost</u> | <u>Market</u> |
| Money market funds | \$ 1,880,026 | \$ 1,880,026 | \$ 2,436,634 | \$ 2,436,634 |
| Certificates of deposit | 9,497,816 | 9,628,091 | 6,071,688 | 6,135,552 |
| Fixed income | | | | |
| Corporate bonds | 24,925 | 24,784 | - | 24,185 |
| U.S. Treasury and Agency obligations | <u>476,213</u> | <u>487,029</u> | <u>-</u> | <u>457,093</u> |
| | <u>\$ 11,878,980</u> | <u>\$ 12,019,930</u> | <u>\$ 8,508,322</u> | <u>\$ 9,053,464</u> |

The Organization's investments in debt securities are not concentrated in a single entity or in a few entities, nor are there any specific industry concentrations.

Community Action Stops Abuse, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE C - INVESTMENTS - Continued

In 2020, the Organization entered into an agreement with Community Foundation of Tampa Bay (“Community Foundation”) pursuant to which the Community Foundation has established “The David and Virginia Baldwin Endowment for CASA” (the “Endowment Fund”) for the purpose of allowing donors to make contributions to the Community Foundation for the benefit of CASA. Contributions to the Endowment Fund are not reflected in CASA’s consolidated financial statements as the Community Foundation retains the right to re-direct assets held in the Endowment Fund. For the years ended June 30, 2025 and 2024, the Endowment Fund distributed earnings to CASA of approximately \$64,200 and \$62,600, respectively.

Investment return for the years ended June 30, 2025 and 2024 is summarized as follows:

| | <u>2025</u> | <u>2024</u> |
|--------------------------------|-------------------|-------------------|
| Dividend and interest income | \$ 404,748 | \$ 338,654 |
| Realized and unrealized losses | 83,130 | 58,961 |
| Investment management fees | <u>(20,899)</u> | <u>(8,895)</u> |
| | <u>\$ 466,979</u> | <u>\$ 388,720</u> |

NOTE D - CONTRIBUTIONS RECEIVABLE

Contributions receivables consist of the following at June 30, 2025 and 2024:

| | <u>2025</u> | <u>2024</u> |
|--------------------------------------|------------------|------------------|
| Special events | \$ 45,066 | \$ 48,530 |
| Capital campaign | <u>52,150</u> | <u>57,750</u> |
| | 97,216 | 106,280 |
| Less allowance for doubtful accounts | <u>(51,200)</u> | <u>(51,200)</u> |
| Total | <u>\$ 46,016</u> | <u>\$ 55,080</u> |

NOTE E - GIFTED FACILITY

Gifted facility consists of a parcel of land that has been used for transitional housing. In fiscal year 1997 CASA entered into a lease agreement for a parcel of land with a local hospital (“Landlord”). In September 2016, the lease was extended to September 2042. Accordingly, the Organization has recorded a gifted facility contribution which represents the present value of the excess of the aggregate fair rental value of the land lease over below market rent payments due over the remaining term of the lease.

Community Action Stops Abuse, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE E - GIFTED FACILITY - Continued

Recognition of the fair value of these leases as of and for the years ended June 30, 2025 and 2024 is summarized below:

| | <u>2025</u> | <u>2024</u> |
|--|------------------|------------------|
| Fair value of gifted facility at the beginning of the year | \$ 75,310 | \$ 78,512 |
| Recognition of fair value of gifted land lease | 2,072 | 2,159 |
| Recognition of rent expense for the year | <u>(5,361)</u> | <u>(5,361)</u> |
| Fair value of gifted facility | \$ 72,021 | \$ 75,310 |
| Current portion of gifted facility | <u>(3,380)</u> | <u>(3,289)</u> |
| Gifted facility, less current portion | <u>\$ 68,641</u> | <u>\$ 72,021</u> |

NOTE F - PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30, 2025 and 2024:

| | Estimated Useful Lives | <u>2025</u> | <u>2024</u> |
|---|---------------------------|----------------------|----------------------|
| Land | - | \$ 2,056,985 | \$ 1,986,204 |
| Building and improvements | 5 - 40 years | 15,717,076 | 12,410,338 |
| Leasehold improvements | 5 - 20 years | 575,607 | 575,607 |
| Furniture and equipment | 3 - 15 years | 1,250,202 | 1,221,623 |
| Vehicles | 7 years | 209,613 | 209,613 |
| Construction in process | - | <u>833,855</u> | <u>723,052</u> |
| | | 20,643,338 | 17,126,437 |
| Less accumulated depreciation and amortization | | <u>6,104,702</u> | <u>5,407,162</u> |
| Net property and equipment | | <u>\$ 14,538,636</u> | <u>\$ 11,719,275</u> |

Depreciation and amortization expense for the years ended June 30, 2025 and 2024 was \$697,541 and \$574,332, respectively.

Community Action Stops Abuse, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE G - LEASES

CASA is obligated under operating leases for office space and office equipment that expire at various dates through fiscal 2028. Leases with initial lease terms of 12 months or less are not recorded in the consolidated statement of financial position. Expense under short-term leases is recognized on a straight-line basis over the lease term. Security deposits related to operating leases are included in other assets. The following information summarizes the line items in the accompanying consolidated statements of financial position as of June 30, 2025, and 2024:

| | <u>2025</u> | <u>2024</u> |
|---|------------------|------------------|
| Operating leases: | | |
| Operating lease right-of-use assets | <u>\$ 17,492</u> | <u>\$ 27,585</u> |
| Current portion of operating lease liabilities | \$ 9,909 | \$ 9,628 |
| Operating lease liabilities, less current portion | <u>8,287</u> | <u>17,957</u> |
| | <u>\$ 18,196</u> | <u>\$ 27,585</u> |

The weighted average lease terms and discount rates as of June 30, 2025 and 2024 are as follows:

| | <u>2025</u> | <u>2024</u> |
|---|-------------|-------------|
| Weighted average remaining lease terms: | | |
| Operating leases | 2.07 | 2.90 |
| Weighted average discount rates: | | |
| Operating leases | 3.21% | 3.05% |

For the years ended June 30, 2025 and 2024, the components of total lease costs under operating leases totaled \$34,684 and \$87,380, respectively.

Cash flow information related to operating leases for the years ended June 30, 2025 and 2024 is summarized as follows:

| | <u>2025</u> | <u>2024</u> |
|---|-------------|-------------|
| Cash paid for amounts included in the measurement of lease liabilities: | | |
| Operating cash flows from operating leases | \$ 9,608 | \$ 25,329 |

Community Action Stops Abuse, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE G - LEASES - Continued

The maturities of operating lease liabilities as of June 30, 2025 were as follows:

| <u>Year Ending June 30,</u> | |
|------------------------------------|-------------------------|
| 2026 | \$ 10,353 |
| 2027 | 7,120 |
| 2028 | <u>2,302</u> |
| Total payments | 19,775 |
| Less amounts representing interest | <u>(1,579)</u> |
| Present value of lease liabilities | <u><u>\$ 18,196</u></u> |

NOTE H - DEFERRED PAYMENT MORTGAGES

In 2025, the City of St. Petersburg provided financing through a deferred payment mortgage to renovate the Organization’s roof and parking lot funded by the U.S. Department of Housing and Urban Development (“HUD”) Community Development Block Grant (“CDBG”) Program up to a maximum of \$413,881. Financing is available on a cost reimbursement basis of eligible expenditures through October 2024. The Organization must continue to operate programs in this building through January 1, 2040. If the Organization terminates these programs at the facility prior to the maturity date, the entire principal balance shall become immediately due and payable. At June 30, 2025, the outstanding balance of the deferred payment mortgage was \$320,805.

Additionally in 2025, Marion County provided financing through a deferred payment mortgage to acquire a building to be used as the Organization’s domestic violence shelter in Marion County, Florida. The deferred payment mortgage was funded by the HUD CDBG Program in the amount of \$2,690,306. The Organization must continue to operate programs in this building in accordance with the “Marion County Standard Professional Facilities Agreement” and serve individuals that meet low to moderate income requirements under published HUD income guidelines through July 1, 2054. If the Organization uses the facility for other than these purposes, the entire principal balance shall become immediately due and payable. At June 30, 2025, the outstanding balance of the deferred payment mortgage was \$2,690,306.

Community Action Stops Abuse, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE H - DEFERRED PAYMENT MORTGAGES - Continued

In 2024, the City of St. Petersburg provided financing through a deferred payment mortgage to pay for architectural fees funded by the HUD CDBG Program up to a maximum of \$25,000. The Organization must continue to operate programs in this building through January 1, 2027. If the Organization terminates these programs at the facility prior to the maturity date, the entire principal balance shall become immediately due and payable. At June 30, 2025, the outstanding balance of the deferred payment mortgage was \$17,420.

In 2023, the City of St. Petersburg provided financing through a deferred payment mortgage to renovate the Organization's elevator funded by the HUD CDBG Program in the amount of \$69,900. The Organization must continue to operate the programs associated with the grant through January 1, 2030. The Organization also received financing through the City of St. Petersburg through a deferred payment mortgage to replace the roof on this building funded by the HUD CDGB Program in the amount of \$12,750. Under this mortgage, the Organization is required to operate programs in this building through January 1, 2029.

If the Organization terminates its programs in this facility prior to the maturity dates defined above, the entire principal balance of each mortgage shall become immediately due and payable. At June 30, 2025, the outstanding balance of these two deferred payment mortgages was \$82,650.

In 2022, the City of St. Petersburg provided financing through a deferred payment mortgage to renovate the Organization's parking lot funded by the HUD CDBG Program in the amount of \$74,220. The Organization must continue to operate the programs associated with the grant through January 1, 2027. If the Organization terminates these programs prior to the maturity date, the entire principal balance shall become immediately due and payable. At June 30, 2025 and 2024, the outstanding balance of the deferred payment mortgage was \$74,220.

In 2020, the City of St. Petersburg provided financing through a deferred payment mortgage to renovate certain facilities funded by the HUD CDBG Program. As a condition of the CDBG funding, the Organization must continue the programs associated with the grant at these facilities for a period of approximately six years through January 2026. If the programs associated with the grant are terminated prior to the maturity date, the entire principal balance shall become immediately due and payable. At June 30, 2025 and 2024, the outstanding balance of the deferred payment mortgage was \$45,000.

In 2019, the City of St. Petersburg provided financing through a deferred payment mortgage to renovate certain facilities funded by the HUD CDBG Program. As a condition of the CDBG funding, the Organization must continue the programs associated with the grant at these facilities for a period of five years through December 2024. If the programs associated with the grant are terminated prior to the maturity date, the entire principal balance shall become immediately due and payable. At June 30, 2024, the outstanding balance of the deferred payment mortgage was \$22,500. In fiscal 2025, CASA received notification of the forgiveness of this mortgage from the City of St. Petersburg.

Community Action Stops Abuse, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE I - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at June 30, 2025 and 2024:

| | <u>2025</u> | <u>2024</u> |
|--|---------------------|---------------------|
| Subject to time restrictions: | | |
| Special event pledges | \$ 50,915 | \$ 48,530 |
| Gifted facilities | 72,021 | 75,310 |
| | <u>122,936</u> | <u>123,840</u> |
| Subject to use restrictions: | | |
| Family Justice Center programs | 842,340 | 1,124,663 |
| Shelter programs | 88,449 | 68,149 |
| Youth programs | 700 | 700 |
| Thrift store program | 25,000 | 25,000 |
| Hotline | 59,000 | 59,000 |
| | <u>1,015,489</u> | <u>1,277,512</u> |
| Total net assets with donor restrictions | <u>\$ 1,138,425</u> | <u>\$ 1,401,352</u> |

NOTE J - FAIR VALUE MEASUREMENTS

Financial instruments measured at fair value are classified and disclosed in the following categories:

- Level 1 Quoted prices are available in active markets for identical investments as of the reporting date. The types of investments included in Level 1 are money market mutual funds, fixed income mutual funds, equity mutual funds, and real asset funds.
- Level 2 Pricing inputs are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. The types of investments included in Level 2 are corporate bonds and certain U.S. government and agency obligations.
- Level 3 Valuation is based on unobservable inputs.

There have been no changes in the valuation methodologies used at June 30, 2025 and 2024. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, a financial instrument's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement.

Community Action Stops Abuse, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE J - FAIR VALUE MEASUREMENTS - Continued

Fair value of assets measured on a recurring basis at June 30, 2025 and 2024 are as follows:

| | Fair Value at June 30, 2025 | Fair Value Measurements Using | | |
|--------------------------------------|--------------------------------|-------------------------------|----------------------|-------------|
| | | Level 1 | Level 2 | Level 3 |
| Money market funds | \$ 1,880,026 | \$ 1,880,026 | \$ - | \$ - |
| Certificates of deposit | 9,628,091 | - | 9,628,091 | - |
| Fixed income: | | | | |
| Corporate bonds | 24,784 | - | 24,784 | - |
| U.S. Treasury and Agency obligations | 487,029 | - | 487,029 | - |
| Total investments at fair value | <u>\$ 12,019,930</u> | <u>\$ 1,880,026</u> | <u>\$ 10,139,904</u> | <u>\$ -</u> |

| | Fair Value at June 30, 2024 | Fair Value Measurements Using | | |
|--------------------------------------|--------------------------------|-------------------------------|---------------------|-------------|
| | | Level 1 | Level 2 | Level 3 |
| Money market funds | \$ 2,436,634 | \$ 2,436,634 | \$ - | \$ - |
| Certificates of deposit | 6,135,552 | - | 6,135,552 | - |
| Fixed income: | | | | |
| Corporate bonds | 24,185 | - | 24,185 | - |
| U.S. Treasury and Agency obligations | 457,093 | - | 457,093 | - |
| Total investments at fair value | <u>\$ 9,053,464</u> | <u>\$ 2,436,634</u> | <u>\$ 6,616,830</u> | <u>\$ -</u> |

NOTE K - CONCENTRATIONS OF CREDIT RISK

The Organization maintains cash balances at two financial institutions. Cash accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000 per depositor. At June 30, 2025 and 2024, cash balances exceeded federal deposit insurance limits by approximately \$916,000 and \$4,427,000, respectively.

Substantially all of the Organization's activities are supported by funds provided by various federal agencies, including pass-through awards received from the State of Florida Department of Children and Families, under cost reimbursement contracts. The Organization also receives direct federal support from the U.S. Department of Housing and Urban Development, and local support from Pinellas County and the City of St. Petersburg.

Community Action Stops Abuse, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE K - CONCENTRATIONS OF CREDIT RISK - Continued

At June 30, 2025 and 2024, the Organization's receivables from four funding sources represented approximately 81% and 78% of grant receivables, respectively. Revenues from four local, state, and federal contract awards represented approximately 88% and 81% of total support and revenue for the years ended June 30, 2025 and 2024, respectively.

NOTE L - CONTINGENCIES

The Organization routinely enters into grant agreements with governmental agencies that provide for reimbursement of the eligible direct and indirect costs of providing certain of the Organization's program services. The grants and contracts are subject to audit or review and retroactive adjustment based on a final determination by the grantor of eligible reimbursable expenditures. The effect of such adjustments, if any, on the Organization's consolidated financial statements cannot be determined at this time and no provision has been made for any such adjustment in the accompanying consolidated financial statements.

During the years ended June 30, 2015 and 2014, the Organization received a total of \$2,370,364 and \$129,636, respectively, totaling \$2.5 million, from the State of Florida Department of Children and Families through a Fixed Capital Outlay Grants and Aids for the purchase and construction of the 100-bed emergency shelter. Under the terms of this program, the Organization must use the facility as a domestic violence shelter for 20 years. The funder may require repayment of the grant if the Organization does not use the property for its intended use during the specified time frame. It is the intent of the Organization to maintain and use the shelter for the entire 20-year period.

During the year ended June 30, 2017, the Organization received a total of \$287,830 from Pinellas County through the Community Development Block Grant Program ("CDBG") for the purchase and installation of solar panels at the 100-bed emergency shelter. Under the terms of this program, the Organization must maintain the shelter and benefit area residents, and 51% of the households benefiting from services shall be households whose annual incomes do not exceed 80% of the median family income for the area, as determined and made available by U.S. Department of Housing and Urban Development, for 13 years. The funder may require repayment of the grant if the Organization does not use the property for its intended use during the specified time frame. It is the intent of the Organization to maintain and use the shelter for the entire 13-year period.

NOTE M - MATCHING REQUIREMENTS

The Organization receives a substantial portion of its support from various funding sources which require a local match. The Organization has satisfied all of its matching requirements through local grants and by incurring sufficient eligible expenses.

Community Action Stops Abuse, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE N - SUBSEQUENT EVENTS

Management has evaluated all events subsequent to the consolidated statement of financial position date of June 30, 2025 through March 27, 2026, the date these consolidated financial statements were available to be issued.

In February 2026, the Organization signed a non-binding letter of intent with an unrelated Organization to transfer the assets and program services related to the shelter located in Marion County. The transfer of assets and program services is expected to be complete by June 30, 2026.

SUPPLEMENTARY INFORMATION

Community Action Stops Abuse, Inc. and Subsidiaries

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2025

| Agency/Pass-through Entity/Federal or State Program | Assistance Listing Number | Contract/Grant Number | Total Expenditures | Passed Through to Subrecipients |
|--|---------------------------------|------------------------|-----------------------|------------------------------------|
| U.S. Department of Housing and Urban Development | | | | |
| Direct federal award | | | | |
| Continuum of Care (COC) Program | 14.267 | FL0766L4H022203 | \$ 72,624 | \$ - |
| | | FL0766L4H022304 | 181,427 | - |
| | | FL0767D4H022203 | 78,105 | - |
| | | FL0767D4H022304 | 242,372 | - |
| | | FL0882D4H022201 | 56,040 | - |
| | | FL0882D4H022302 | 331,184 | - |
| | | FL0953D4H022200 | 107,472 | - |
| | | FL0953D4H022301 | 278,956 | - |
| | | FL1029D4H142300 | 134,192 | - |
| Passed-through Boley Centers, Inc.: Continuum of Care (COC) Program | 14.267 | N/A | 83,266 | - |
| | | | 1,565,638 | - |
| Passed-through City of St. Petersburg, Florida: <i>Community Development Block Grants Cluster - Entitlements/Special Purpose:</i> | | | | |
| Community Development Block Grants/Entitlement Grants | 14.218 | 2020 Mortgage | 45,000 | - |
| | | B-20-MC-12-0017 | 74,220 | - |
| | | B-21-MC-12-0017 | 69,900 | - |
| | | B-22-MC-12-0017 | 16,750 | - |
| | | B-23-MC-12-0017 | 320,385 | - |
| | | CDBG 2024/25 | 17,420 | - |
| | | 2019 Mortgage | 22,500 | - |
| Passed-through City of Largo, Florida: <i>Community Development Block Grants Cluster - Entitlements/Special Purpose:</i> | | | | |
| Community Development Block Grants/Entitlement Grants | 14.218 | B-24-MC-12-0028 | 37,554 | - |
| Passed-through Marion County, Florida: <i>Community Development Block Grants Cluster - Entitlements/Special Purpose:</i> | | | | |
| Community Development Block Grants/Entitlement Grants | 14.218 | B-22-UC-12-0019 | | |
| | | B-23-UC-12-0019 | 2,690,306 | - |
| | | | 3,294,035 | - |
| Passed-through City of St. Petersburg, Florida: Emergency Solutions Grant Program | | | | |
| | 14.231 | E-24-MC-12-0017 | 25,379 | - |
| | | E-23-MC-12-0017 | 11,832 | - |
| Passed-through Marion County, Florida: Emergency Solutions Grant Program | | | | |
| | 14.231 | N/A | 164,011 | - |
| Subtotal - Community Development Block Grants Cluster - Entitlements/Special Purpose | | | 201,222 | - |
| Subtotal - U.S. Department of Housing and Urban Development | | | 5,060,895 | - |
| U.S. Department of Justice | | | | |
| Passed through Florida Office of the Attorney General: Crime Victim Assistance | | | | |
| | 16.575 | VOCA-C-2023-CASA-00014 | 509,378 | - |
| | | VOCA-2024-CASA-00016 | 156,124 | - |
| | | VOCA-C-CASA-00005 | 811,504 | - |
| | | | 1,477,006 | - |
| Passed through Florida Department of Children and Families: Violence Against Women Formula Grants | | | | |
| | 16.588 | LN254 | 79,864 | - |
| Subtotal - U.S. Department of Justice | | | 1,556,870 | - |

The accompanying notes are an integral part of this schedule.

Community Action Stops Abuse, Inc. and Subsidiaries

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE - CONTINUED

For the year ended June 30, 2025

| Agency/Pass-through Entity/Federal or State Program | Assistance Listing Number | Contract/Grant Number | Total Expenditures | Passed Through to Subrecipients |
|---|---------------------------------|-----------------------|-----------------------|------------------------------------|
| U.S. Department of the Treasury | | | | |
| Passed through Marion County Board of Commissioners: Emergency Rental Assistance Program | 21.023 | ERAE0415 | 61,682 | - |
| Passed-through City of St. Petersburg, Emergency Rental Assistance Program | 21.023 | N/A | 11,329 | - |
| | | | 73,011 | - |
| Passed through Pinellas County Community Foundation, Inc. Florida: Coronavirus State and Local Fiscal Recovery Funds - American Rescue Plan Act | 21.027 | N/A | 4,622 | - |
| Subtotal - U.S. Department of the Treasury | | | 77,633 | - |
| U.S. Department of Health and Human Services | | | | |
| Passed through Florida Department of Children and Families Temporary Assistance for Needy Families (TANF) | 93.558 | LN277 LN305 | 79,507 | - |
| | | | 167,961 | - |
| | | | 247,468 | - |
| Shelter and Supportive Services | 93.671 | LN277 LN305 | 81,231 | - |
| | | | 170,870 | - |
| | | | 252,101 | - |
| Subtotal - U.S. Department of Health and Human Services | | | 499,569 | - |
| Total Expenditures of Federal Awards | | | \$ 7,194,967 | \$ - |
| Florida Department of Children and Families | | | | |
| Direct state assistance | | | | |
| Domestic Violence Program | 60.134 | LN277 | \$ 709,820 | \$ - |
| Domestic Violence Program | 60.134 | LN305 | 326,282 | - |
| Passed-through Women in Distress of Broward County: Domestic Violence Program | 60.134 | LN209 | 516,147 | - |
| | | | 1,552,249 | - |
| Direct state assistance | | | | |
| Child Abuse Domestic Violence Training | 60.139 | LN277 | 66,415 | - |
| Child Abuse Domestic Violence Training | 60.139 | LN305 | 68,024 | - |
| | | | 134,439 | - |
| Passed-through Marion County Hospital District: Empowerment Pathway Project: Strengthening Services for Domestic Violence Survivors | 60.314 | LN320 | 538,295 | - |
| Subtotal - Florida Department of Children and Families | | | 2,224,983 | - |
| Total Expenditures of State Financial Assistance | | | \$ 2,224,983 | \$ - |

These accompanying notes are an integral part of this schedule.

Community Action Stops Abuse, Inc. and Subsidiaries

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

June 30, 2025

NOTE A - BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES

The accompanying schedule of expenditures of federal awards and state financial assistance (the "Schedule") includes the federal and state grant activity of Community Action Stops Abuse, Inc. under programs of the federal and state government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and Chapter 10.650, *Rules of the Auditor General* ("Chapter 10.650"). Because the Schedule presents only a selected portion of the operations of Community Action Stops Abuse, Inc., it is not intended to and does not present the consolidated financial position, changes in net assets, or cash flows of Community Action Stops Abuse, Inc. and Subsidiaries.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* and Chapter 10.650, *Rules of the Auditor General* wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The accompanying Schedule includes federal and state expenditures awarded by federal and state agencies and certain pass-through agencies. Expenditures of certain federal programs and state projects were awarded to Community Action Stops Abuse, Inc. by more than one pass-through agency or under more than one contract. The Organization has elected to use the 10% (15% starting October 1, 2024) de minimis cost rate as allowed under the Uniform Guidance.

NOTE B - LOANS

Loans outstanding at the beginning of the year and loans received during the year, if any, are included in the federal expenditures presented in the Schedule. The balance of outstanding loans as of June 30, 2025 consists of:

| <u>AL Number</u> | <u>Federal Program</u> | <u>Balance at June 30, 2025</u> |
|------------------|---|-------------------------------------|
| 14.218 | Community Development Block Grants/Entitlement Grants | \$ 2,690,306 |
| 14.218 | Community Development Block Grants/Entitlement Grants | 320,385 |
| 14.218 | Community Development Block Grants/Entitlement Grants | 74,220 |
| 14.218 | Community Development Block Grants/Entitlement Grants | 69,900 |
| 14.218 | Community Development Block Grants/Entitlement Grants | 45,000 |
| 14.218 | Community Development Block Grants/Entitlement Grants | 17,420 |
| 14.218 | Community Development Block Grants/Entitlement Grants | 12,750 |
| | | <u>\$ 3,229,981</u> |

Community Action Stops Abuse, Inc. and Subsidiaries
CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2025

| | Community Action Stops Abuse, Inc. | Victoria's Place St. Pete, Inc. | 1019 Arlington Avenue, LLC | CASA Marion, LLC | Eliminations | Consolidated Totals |
|---|--|------------------------------------|-------------------------------|---------------------|------------------------|------------------------|
| Assets | | | | | | |
| Current assets: | | | | | | |
| Cash and cash equivalents | \$ 1,207,116 | \$ - | \$ - | \$ 444,330 | \$ - | \$ 1,651,446 |
| Grants receivable | 936,904 | - | - | 72,259 | - | 1,009,163 |
| Contributions receivable, net | 46,016 | - | - | - | - | 46,016 |
| Current portion of gifted facility | 3,380 | - | - | - | - | 3,380 |
| Intercompany receivable | - | 1,618,640 | - | - | (1,618,640) | - |
| Inventories | 93,810 | - | - | - | - | 93,810 |
| Prepaid expenses and other current assets | 221,047 | - | - | 12,083 | - | 233,130 |
| | <u>2,508,273</u> | <u>1,618,640</u> | <u>-</u> | <u>528,672</u> | <u>(1,618,640)</u> | <u>3,036,945</u> |
| Total current assets | | | | | | |
| Investments | 12,019,930 | - | - | - | - | 12,019,930 |
| Gifted facility, less current portion | 68,641 | - | - | - | - | 68,641 |
| Property and equipment, net | 4,023,498 | 7,222,599 | 488,493 | 2,804,046 | - | 14,538,636 |
| Right-of-use assets under operating leases | 17,492 | - | - | - | - | 17,492 |
| Investment in subsidiaries | 9,757,981 | - | - | - | (9,757,981) | - |
| Interest in net assets of the Foundation | 25,078 | - | - | - | - | 25,078 |
| Other assets | 9,087 | - | - | 300 | - | 9,387 |
| | <u>28,429,980</u> | <u>8,841,239</u> | <u>488,493</u> | <u>3,333,018</u> | <u>(11,376,621)</u> | <u>29,716,109</u> |
| Total assets | | | | | | |
| Liabilities and Net Assets | | | | | | |
| Current liabilities: | | | | | | |
| Current portion of operating lease liabilities | \$ 9,909 | \$ - | \$ - | \$ - | \$ - | \$ 9,909 |
| Accounts payable | 215,230 | - | - | 78,940 | - | 294,170 |
| Accrued expenses | 312,119 | - | - | 57,473 | - | 369,592 |
| Intercompany payable | 1,153,153 | - | - | 465,487 | (1,618,640) | - |
| Current portion of deferred payment mortgages | 45,000 | - | - | - | - | 45,000 |
| | <u>1,735,411</u> | <u>-</u> | <u>-</u> | <u>601,900</u> | <u>(1,618,640)</u> | <u>718,671</u> |
| Total current liabilities | | | | | | |
| Long-term liabilities: | | | | | | |
| Operating lease liabilities, less current portion | 8,287 | - | - | - | - | 8,287 |
| Deferred payment mortgages | 498,675 | - | - | 2,690,306 | - | 3,188,981 |
| | <u>506,962</u> | <u>-</u> | <u>-</u> | <u>2,690,306</u> | <u>-</u> | <u>3,197,268</u> |
| Total long-term liabilities | | | | | | |
| Total liabilities | <u>2,242,373</u> | <u>-</u> | <u>-</u> | <u>3,292,206</u> | <u>(1,618,640)</u> | <u>3,915,939</u> |
| Net assets: | | | | | | |
| Without donor restrictions | 25,049,182 | 8,841,239 | 488,493 | 40,812 | (9,757,981) | 24,661,745 |
| With donor restrictions | 1,138,425 | - | - | - | - | 1,138,425 |
| | <u>26,187,607</u> | <u>8,841,239</u> | <u>488,493</u> | <u>40,812</u> | <u>(9,757,981)</u> | <u>25,800,170</u> |
| Total net assets | | | | | | |
| Total liabilities and net assets | <u>\$ 28,429,980</u> | <u>\$ 8,841,239</u> | <u>\$ 488,493</u> | <u>\$ 3,333,018</u> | <u>\$ (11,376,621)</u> | <u>\$ 29,716,109</u> |

See accompanying Independent Auditor's Report.

Community Action Stops Abuse, Inc. and Subsidiaries

CONSOLIDATING STATEMENT OF ACTIVITIES

For the year ended June 30, 2025

| | Community Action Stops Abuse, Inc. | Victoria's Place St. Pete, Inc. | 1019 Arlington Avenue, LLC | CASA Marion, LLC | Eliminations | Consolidated Totals |
|---------------------------------------|--|------------------------------------|-------------------------------|---------------------|-----------------------|------------------------|
| Operating support, revenue, and gains | | | | | | |
| Special events revenue, net | \$ 332,079 | \$ - | \$ - | \$ - | \$ - | \$ 332,079 |
| Contributions and donations | 1,264,571 | - | - | 215,862 | - | 1,480,433 |
| Government grants and contracts | 6,440,137 | - | - | 2,104,769 | - | 8,544,906 |
| Contributions of nonfinancial assets | 1,125,672 | - | - | - | - | 1,125,672 |
| Thrift store sales | 1,131,861 | - | - | - | - | 1,131,861 |
| Investment return | 466,509 | - | - | 470 | - | 466,979 |
| Other income | 45,018 | - | - | - | - | 45,018 |
| | <u>10,805,847</u> | <u>-</u> | <u>-</u> | <u>2,321,101</u> | <u>-</u> | <u>13,126,948</u> |
| Total operating support and revenue | | | | | | |
| Operating expenses: | | | | | | |
| Program services: | | | | | | |
| Domestic Violence | 7,131,995 | 326,462 | 13,542 | 2,311,573 | - | 9,783,572 |
| Thrift Store | 1,578,876 | - | - | - | - | 1,578,876 |
| Supporting services: | | | | | | |
| General and administrative | 1,822,353 | - | - | 46,574 | - | 1,868,927 |
| Development | 369,474 | - | - | 10,387 | - | 379,861 |
| | <u>10,902,698</u> | <u>326,462</u> | <u>13,542</u> | <u>2,368,534</u> | <u>-</u> | <u>13,611,236</u> |
| Total expenses | | | | | | |
| Change in net assets | (96,851) | (326,462) | (13,542) | (47,433) | - | (484,288) |
| Net assets, beginning of year | <u>26,284,458</u> | <u>9,167,701</u> | <u>502,035</u> | <u>88,245</u> | <u>(9,757,981)</u> | <u>26,284,458</u> |
| Net assets, end of year | <u>\$ 26,187,607</u> | <u>\$ 8,841,239</u> | <u>\$ 488,493</u> | <u>\$ 40,812</u> | <u>\$ (9,757,981)</u> | <u>\$ 25,800,170</u> |

See accompanying Independent Auditor's Report.

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

COMMUNITY ACTION STOPS ABUSE, INC. AND SUBSIDIARIES

June 30, 2025



| | |
|--|--------------------|
| Herman V. Lazzara | Michael E. Helton |
| Sam A. Lazzara | James K. O'Connor |
| Kevin R. Bass | David M. Bohnsack |
| Jonathan E. Stein | Julie A. Davis |
| Stephen G. Douglas | Karl N. Swan |
| Brooke B. Dawson | Dennis A. Paleveda |
| Marc D. Sasser, of Counsel | |
| Cesar J. Rivero, in Memoriam (1942-2017) | |

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

Board of Directors
Community Action Stops Abuse, Inc. and Subsidiaries

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Community Action Stops Abuse, Inc. and Subsidiaries (the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2025, the related consolidated statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the consolidated financial statements, and have issued our report thereon dated March 27, 2026.

Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a material weakness.



Report on Compliance and Other Matters

As part of the obtaining reasonable assurance about whether the Organization's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

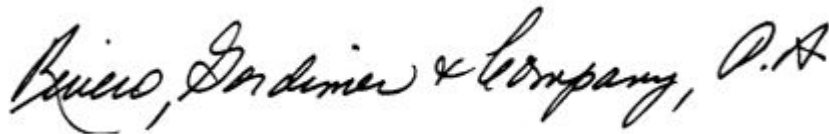
Community Action Stops Abuse, Inc.'s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Tampa, Florida
March 27, 2026

Handwritten signature in cursive script that reads "Buiro, Gordinier & Company, P.A."

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
CHAPTER 10.650, *RULES OF THE AUDITOR GENERAL*

COMMUNITY ACTION STOPS ABUSE, INC. AND SUBSIDIARIES

June 30, 2025



| | |
|--|--------------------|
| Herman V. Lazzara | Michael E. Helton |
| Sam A. Lazzara | James K. O'Connor |
| Kevin R. Bass | David M. Bohnsack |
| Jonathan E. Stein | Julie A. Davis |
| Stephen G. Douglas | Karl N. Swan |
| Brooke B. Dawson | Dennis A. Paleveda |
| Marc D. Sasser, of Counsel | |
| Cesar J. Rivero, in Memoriam (1942-2017) | |

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

Board of Directors
Community Action Stops Abuse, Inc. and Subsidiaries

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Community Action Stops Abuse, Inc. and Subsidiaries (the "Organization") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the *Florida Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of the Organization's major federal programs and major state projects for the year ended June 30, 2025. The Organization's major federal programs and its major state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and major state projects for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program and State Project

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; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and Chapter 10.650, *Rules of the Auditor General* ("Chapter 10.650"). Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.650 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.



Responsibilities of Management for Compliance

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

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 to do with fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650 will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.650, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650. Accordingly, this report is not suitable for any other purpose.

Tampa, Florida
March 27, 2026

Handwritten signature in cursive script that reads "Bruce, Gardner & Company, P.A."

Community Action Stops Abuse, Inc. and Subsidiaries
 SCHEDULE OF FINDINGS AND QUESTIONED COST

June 30, 2025

Section I - Summary of Auditor's Results

Financial Statements

| | |
|--|--|
| Type of auditors' report issued on whether the financial statements were prepared in accordance with GAAP: | Unmodified |
| Internal control over financial reporting | |
| Material weakness(es) identified? | <input checked="" type="checkbox"/> yes <input type="checkbox"/> none reported |
| Significant deficiency(ies) identified? | <input type="checkbox"/> yes <input checked="" type="checkbox"/> none reported |
| Noncompliance material to financial statements noted? | <input type="checkbox"/> yes <input checked="" type="checkbox"/> none reported |

Federal Awards

| | |
|---|--|
| Internal control over major federal programs: | |
| Material weakness(es) identified? | <input type="checkbox"/> yes <input checked="" type="checkbox"/> none reported |
| Significant deficiency(ies) identified? | <input type="checkbox"/> yes <input checked="" type="checkbox"/> none reported |

| | |
|--|---|
| Type of auditor's report issued on compliance for major federal programs and state projects: | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? | <input type="checkbox"/> yes <input checked="" type="checkbox"/> no |

Identification of major federal programs and state projects:

| Assistance Listing Number | Name of Federal Program or Cluster |
|---------------------------|---|
| 14.218 | Community Development Block Grants Cluster Entitlements/Special Purpose |
| CSFA Number | Name of State Project |
| 60.134 | Domestic Violence Program |
| 60.314 | Empowerment Pathway Project: Strengthening Services for Domestic Violence Survivors |

| | |
|--|---|
| Dollar threshold used to distinguish between type A and type B federal programs: | \$ 750,000 |
| Dollar threshold used to distinguish between type A and type B state projects: | \$ 667,495 |
| Auditee qualified as low-risk auditee? (Federal) | <input checked="" type="checkbox"/> yes <input type="checkbox"/> no |

Community Action Stops Abuse, Inc. and Subsidiaries

SCHEDULE OF FINDINGS AND QUESTIONED COST - CONTINUED

June 30, 2025

SECTION II – FINDINGS RELATED TO THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

Finding 2025-001: Material Weakness in Internal Controls Related to Financial Close

Criteria: An effective system of internal controls over financial reporting provides that a material misstatement would be prevented or detected and corrected, on a timely basis.

Condition: The year end close process for the year ended June 30, 2025 was not completed in a timely or accurate manner.

Cause: A turnover and shortage of staff led to the year-end close and reconciliation process not being completed timely or accurately.

Effect: This impacted the timing of the review of reconciliations and the close process in general for the fiscal year ended June 30, 2025.

Recommendation: We recommend that the financial close process include a detailed and analytical review of schedules and journal entries posted occurring after the fiscal year for proper cutoff to be performed in a timely and effective manner to prevent and detect misstatements.

View of responsible offices and planned corrective actions: Management concurs with the recommendation. Planned corrective actions include outsourcing a portion of the accounting function to a firm that specializes in non-profit accounting and implementing additional internal controls.

SECTION III - FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS AND STATE PROJECTS

No matters were reported for the year ended June 30, 2025.

SECTION IV - OTHER MATTERS

- a) A management letter is not required because there were no findings required to be reported in the management letter (see AG Rule Section 10.656(3)).
- b) A Summary Schedule of Prior Audit Findings is not required because there were no findings reported in the 2024 audit. Additionally, Community Action Stops Abuse, Inc. and Subsidiaries was not subject to audit requirements under Chapter 10.650 for the year ended June 30, 2025.



Community Action Stops Abuse, Inc. and Subsidiaries

CORRECTIVE ACTION PLAN

June 30, 2025

March 18, 2016

Audit Finding Number: 2025-001

Audit Finding: Material Weakness in Internal Controls Related to Financial Close

Corrective Action Plan:

CASA Management has already implemented several changes within its finance department structure. Due to the growth of its operations in FY24 and continuing into FY25, including opening a domestic violence shelter in Marion County, CASA has outsourced a portion of the accounting function to a firm that specializes in non-profit accounting.

Anticipated Completion Date: Fiscal Year April 2026

Name and Title of contact person responsible for corrective action: Lariana Forsythe, CEO

Help end violence: Stand Up To Silence.



Community Action Stops Abuse, 1011 1st Avenue N., St. Petersburg FL, 33705 · Tax ID: 59-2114359 · www.casapinellas.org
Office & 24-Hour Domestic Violence Hotline: 727-895-4912 · Voted #1 Nonprofit, St. Pete Life Magazine, 2024 & 2025