



**REBUILDING TOGETHER - ATLANTA, INC.**  
**AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**



# REBUILDING TOGETHER - ATLANTA, INC.

## TABLE OF CONTENTS

<b>Independent auditor's report .....</b>	<b>1-2</b>
<b>Financial statements</b>	
Statements of financial position .....	3
Statements of activities .....	4-5
Statements of functional expenses .....	6-7
Statements of cash flows .....	8
Notes to financial statements .....	9-13
 Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i> .....	    14-15
 Schedule of findings, questioned costs, and recommendations .....	 16
Summary schedule of prior audit findings .....	17



## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Rebuilding Together - Atlanta, Inc.  
Atlanta, Georgia

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

#### ***Opinions***

We have audited the financial statements of Rebuilding Together - Atlanta, Inc., which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Rebuilding Together - Atlanta, Inc. as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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 opinions.

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Rebuilding Together - Atlanta, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are issued.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2024, 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 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.

***Pettit & Company, LLC***

Indianapolis, Indiana  
May 28, 2025

# REBUILDING TOGETHER - ATLANTA, INC.

## STATEMENTS OF FINANCIAL POSITION AS DECEMBER 31, 2024

### ASSETS

	<u>2024</u>	<u>2023</u>
<b>Current assets</b>		
Cash and cash equivalents	\$ 442,637	\$ 350,643
Grants receivable	71,737	107,189
Gift cards	11,144	2,253
<b>Total current assets</b>	<u>525,518</u>	<u>460,085</u>
<b>Property and equipment</b>		
Machinery and equipment	1,325	1,325
Total property and equipment	1,325	1,325
Accumulated depreciation	(1,325)	(1,103)
<b>Net property and equipment</b>	<u>-</u>	<u>222</u>
<b>Non-current assets</b>		
Inventory	10,617	19,846
<b>Total non-current assets</b>	<u>10,617</u>	<u>19,846</u>
<b>Total assets</b>	<u>\$ 536,135</u>	<u>\$ 480,153</u>

### LIABILITIES AND NET ASSETS

<b>Current liabilities</b>		
Accounts payable	\$ 686	\$ 605
<b>Total current liabilities</b>	<u>686</u>	<u>605</u>
<b>Total liabilities</b>	<u>686</u>	<u>605</u>
<b>Net assets</b>		
Without donor restrictions	535,449	479,548
<b>Total net assets</b>	<u>535,449</u>	<u>479,548</u>
<b>Total liabilities and net assets</b>	<u>\$ 536,135</u>	<u>\$ 480,153</u>

**REBUILDING TOGETHER - ATLANTA, INC.**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024**

<b>Revenue and support</b>	
Grants	\$ 751,992
Contributions	89,363
In-kind	88,813
Interest	1,447
Miscellaneous	164
	<hr/>
<b>Total revenue and support</b>	<b>931,779</b>
	<hr/>
<b>Expenses</b>	
Program expenses	684,915
Management and general	190,963
	<hr/>
<b>Total expenses</b>	<b>875,878</b>
	<hr/>
<b>Change in net assets</b>	<b>55,901</b>
	<hr/>
<b>Net assets - beginning of year</b>	<b>479,548</b>
	<hr/>
<b>Net assets - end of year</b>	<b>\$ 535,449</b>
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**REBUILDING TOGETHER - ATLANTA, INC.**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

<b>Revenue and support</b>	
Grants	\$ 562,687
Contributions	89,800
In-kind	73,265
Interest	2,566
Miscellaneous	<u>438</u>
<b>Total revenue and support</b>	<b><u>728,756</u></b>
<b>Expenses</b>	
Program expenses	535,201
Management and general	<u>201,356</u>
<b>Total expenses</b>	<b><u>736,557</u></b>
<b>Change in net assets</b>	<b><u>(7,801)</u></b>
<b>Net assets - beginning of year</b>	<b><u>487,349</u></b>
<b>Net assets - end of year</b>	<b><u>\$ 479,548</u></b>

# REBUILDING TOGETHER - ATLANTA, INC.

## STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Program Expenses</u>	<u>Management and General</u>	<u>Total</u>
Salaries	\$ 81,035	\$ 114,081	\$ 195,116
Payroll taxes	5,950	10,388	16,338
Occupancy	7,193	5,370	12,563
Insurance	13,132	-	13,132
Supplies	-	857	857
Professional fees	-	-	-
Advertising	-	255	255
Equipment rental	1,546	-	1,546
Building materials and supplies	39,189	-	39,189
Subcontractor services	423,087	-	423,087
Contractor services	30,105	-	30,105
Indirect costs	13,778	-	13,778
Telephone	1,382	731	2,113
Travel	3,910	299	4,209
Office expenses	105	3,513	3,618
Membership	-	19,442	19,442
Site services	12,779	-	12,779
Meals and entertainment	3,553	-	3,553
Project manager	14,752	-	14,752
Payroll fees	-	819	819
Bank fees	-	1,042	1,042
In-kind expenses	28,346	23,435	51,781
Other	4,851	10,731	15,582
Depreciation	222	-	222
	<u>\$ 684,915</u>	<u>\$ 190,963</u>	<u>\$ 875,878</u>



# REBUILDING TOGETHER - ATLANTA, INC.

## STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Program Expenses</u>	<u>Management and General</u>	<u>Total</u>
Salaries	\$ 66,516	\$ 127,212	\$ 193,728
Payroll taxes	5,061	10,854	15,915
Occupancy	7,287	8,173	15,460
Insurance	2,933	8,459	11,392
Supplies	799	512	1,311
Professional fees	-	6,724	6,724
Advertising	62	455	517
Equipment rental	(267)	-	(267)
Building materials and supplies	22,927	-	22,927
Subcontractor services	303,348	-	303,348
Contractor services	47,187	-	47,187
Indirect costs	12,910	-	12,910
Telephone	1,436	556	1,992
Travel	2,760	542	3,302
Office expenses	-	3,612	3,612
Membership	-	4,071	4,071
Site services	9,055	-	9,055
Meals and entertainment	3,828	2,775	6,603
Project manager	3,864	-	3,864
Payroll fees	-	1,049	1,049
Bank fees	-	877	877
In-kind expenses	41,447	22,318	63,765
Other	3,783	3,167	6,950
Depreciation	265	-	265
	<u>\$ 535,201</u>	<u>\$ 201,356</u>	<u>\$ 736,557</u>

# REBUILDING TOGETHER - ATLANTA, INC.

## STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<b>Cash flows from operating activities</b>		
Change in net assets	\$ 55,901	\$ (7,801)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	222	265
(Increase) decrease in assets		
Grants receivable	35,452	(84,621)
Gift cards	(8,891)	(2,237)
Inventory	9,229	-
Increase (decrease) in liabilities		
Accounts payable	81	(30,152)
<b>Net cash provided by (used in) operating activities</b>	<u><b>91,994</b></u>	<u><b>(124,546)</b></u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>91,994</b>	<b>(124,546)</b>
<b>Cash and cash equivalents, beginning of year</b>	<u><b>350,643</b></u>	<u><b>475,189</b></u>
<b>Cash and cash equivalents, end of year</b>	<u><u><b>\$ 442,637</b></u></u>	<u><u><b>\$ 350,643</b></u></u>
<b>Supplemental Schedule of Cash Flow Information</b>		
Interest paid	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

## **REBUILDING TOGETHER - ATLANTA, INC.**

### **NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

#### **NOTE 1 – NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **Nature of Business**

Rebuilding Together-Atlanta, Inc. (RTA) is a non-profit corporation established in the state of Georgia on January 14, 1992. The organization provides programs to help low-income homeowners, particularly older adults, and people with disabilities and multi-generational families to live in warmth, safety and independence through the revitalization of houses and communities in the Metropolitan Atlanta, Georgia area. Its mission is to preserve and revitalize homes and communities. The Rebuilding Together-Atlanta, Inc.'s goal is to make a sustainable impact in partnership with communities.

A summary of the Organization's significant accounting policies follows:

##### **Basis of Accounting**

The accompanying financial statements are presented on the accrual basis of accounting.

##### **Basis of Presentation**

These financial statements have been prepared to focus on the entity as a whole and to present transactions according to the existence or absence of donor-imposed restrictions in conformity with accounting principles generally accepted in the United States of America. This has been done by classification of fund transactions and balances into two categories of net assets:

Net Assets Without Donor Restrictions: These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net Assets With Donor Restrictions: These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

##### **Cash and Cash Equivalents**

The Organization's cash and cash equivalents consist of two checking and a money market accounts. The Organization maintains the accounts at three commercial banks. The accounts are partially insured by the Federal Deposit Insurance Corporation. The balances, at times, may exceed federally insured limits. To date, there have been no losses on these accounts.

##### **Grants Receivable**

Grants receivable consists of grant revenue expected to be received shortly after year-end. Management considers grants receivable at December 31, 2024 and 2023, to be fully collectible; accordingly, no allowance for doubtful accounts is required.

## **REBUILDING TOGETHER - ATLANTA, INC.**

### **NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

#### **NOTE 1 – NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **Property and Equipment**

Property and equipment are stated at cost. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives, using the straight-line method. Improvements are capitalized, while expenditures for maintenance and repairs are charged to expense as incurred. Upon disposal of depreciable property, the appropriate property accounts will be reduced by the related costs and accumulated depreciation.

The Organization is subject to the provisions of the Impairment or Disposal of Long-Lived Assets topic of the FASB Accounting Standards Codification (ASC) 360-10. Impairment or Disposal of Long-Lived Assets has no retroactive impact on the Organization's financial statements. The standard requires impairment losses to be recorded on long-lived assets when indicators of impairment are present and the undiscounted cash flows estimated to be generated by those assets (excluding interest) are less than the carrying amount of the assets. In such cases, the carrying value of assets to be held and used are adjusted to their estimated fair value and assets held for sale are adjusted to their estimated fair value less selling expenses. No impairment losses were recognized during the years ended December 31, 2024 and 2023.

##### **Contributions of Nonfinancial Assets**

Contributions of nonfinancial assets include supplies and labor, rent, and meals which are recorded at the respective fair values of the goods or services received.

##### **Support and Revenue**

The Organization receives support from private contributions and grants, and recognizes this support when cash or an unconditional promise to give is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met. Contributions and grants recognized are recorded as net assets without donor restrictions or net assets with donor restrictions depending upon the existence and/or nature of any donor restrictions.

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated amounts. When a stipulated time restriction ends or purpose restriction is satisfied, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restriction. Support and revenue with donor-imposed restrictions which are met in the same reporting period are reported as net assets without donor restrictions in the statement of activities.

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/or 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 deferred revenue in the statement of financial position. Grant expenditures are subject to audit and acceptance by the granting agency, and adjustments could be required as a result of such audit. Management believes that any liability for reimbursements which may arise as a result of these audits would not be material.

## **REBUILDING TOGETHER - ATLANTA, INC.**

### **NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

#### **NOTE 1 – NATURE OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **Tax Status**

The Organization is exempt from federal and state income taxes on its related activities under Internal Revenue Service Code Section 501(c)(3). Accordingly, no provision for federal and state income taxes has been made.

The Organization files the required federal and state information returns. Whenever tax returns are filed, the filing organization must evaluate the merits of its tax positions and determine if they will be ultimately sustained. Those tax positions for the Organization include maintaining their tax-exempt status and the taxability of any unrelated business income. The Organization believes these positions are sustainable.

Although the Organization has not incurred any interest and penalties associated with these positions, it is their policy to expense them in the statement of activities. With few exceptions, the Organization is generally no longer subject to examination by taxing authorities for years before December 31, 2021.

##### **Advertising**

The Organization uses advertising to promote its programs among the audiences it serves. Advertising costs are expensed as incurred. Total advertising costs expensed during the years ended December 31, 2024 and 2023 were \$255 and \$517, respectively.

##### **Functional Expenses**

The costs of providing program and supporting services have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated between the program and supporting services benefited. Directly identifiable expenses are charged to the appropriate programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of estimates made by management.

##### **Use of Estimates**

The preparation of 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 financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

##### **Management's Review of Subsequent Events**

Management has performed an analysis of the activities and transactions subsequent to December 31, 2024, to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended December 31, 2024. Management has performed their analysis of subsequent events through May 28, 2025, the date the financial statements were available to be issued.

## REBUILDING TOGETHER - ATLANTA, INC.

### NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

#### NOTE 2 – RECENTLY ADOPTED ACCOUNTING PRONOUNCEMENTS

In June 2016, the Financial Accounting Standards Board (“FASB”) issued ASU 2016-13, Topic 326, Financial Instruments-Credit Losses, which was later amended with ASU 2019-11. The standard significantly changed how entities will measure credit losses for most financial assets and certain other instruments that aren’t measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity’s exposure to credit risk and the measurement of credit losses. Financial assets held by the organization that are subject to the guidance in Topic 326 were grants receivable. The Organization adopted the standard effective January 1, 2023. The impact of the adoption was not considered material to the financial statements.

#### NOTE 3 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

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

	<u>2024</u>	<u>2023</u>
Financial assets at year end		
Cash and cash equivalents	\$ 442,637	\$ 350,643
Grants receivable	71,737	107,189
Gift cards	<u>11,144</u>	<u>2,253</u>
Total financial assets	<u>518,396</u>	<u>460,085</u>
Financial assets available to be used within one year	<u>\$ 518,396</u>	<u>\$ 460,085</u>

In the course of business, management structures financial assets to be available as its general expenditures, liabilities, and other obligations come due.

#### NOTE 4 – RELATED PARTY TRANSACTIONS

The Organization received contributions from members of its Board of Directors of \$20,833 and \$22,507, respectively, for the years ended December 31, 2024 and 2023.

#### NOTE 5 – OPERATING LEASE

The Organization leases administrative offices on a short-term basis. Rent expense for the years ended December 31, 2024 and 2023 was \$5,612 and \$9,229, respectively. The Organization has elected, as allowed by ASC 842-20-25-2, not to recognize right-of-use assets and lease liabilities for short-term leases (that is, leases with terms of 12 months or less). As such, the future scheduled payments under the short-term lease or the corresponding right-of-use, are not displayed on the Statement of Financial Position.

**REBUILDING TOGETHER - ATLANTA, INC.**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

**NOTE 6 - CONTRIBUTED NONFINANCIAL ASSETS**

For the years ended December 31, 2024 and 2023, contributed nonfinancial assets recognized in the statements of activities included:

<u>Nonfinancial asset</u>	<u>2024</u>	<u>2023</u>	<u>Donor restriction</u>
Supplies and labor	\$ 45,596	\$ 41,447	None
Gift cards	22,000	9,500	None
Rent	19,992	19,992	None
Meals	-	575	None
Travel	-	1,255	None
Security guard	-	496	None
Other	<u>1,225</u>	<u>-</u>	None
	<u>\$ 88,813</u>	<u>\$ 73,265</u>	



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

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
Rebuilding Together - Atlanta, Inc.  
Atlanta, Georgia

We have audited 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, the financial statements of Rebuilding Together - Atlanta, Inc., which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated May 28, 2025.

**Report on Internal Control over Financial Reporting**

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

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

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



### **Compliance and Other Matters**

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

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Pettit & Company, LLC*

Indianapolis, Indiana

May 28, 2025

**REBUILDING TOGETHER - ATLANTA, INC.**

**SCHEDULE OF FINDINGS, QUESTIONED COSTS, AND RECOMMENDATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**For the year ended December 31, 2024:**

Our audit disclosed no findings that are required to be reported herein under *Government Auditing Standards*.

**REBUILDING TOGETHER - ATLANTA, INC.**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

The prior year audit disclosed no instances of noncompliance that were required to be reported under U.S. Government Auditing Standards