

# Memorandum

To: CAPCO Board of Directors  
From: Lindy Glennon  
Date: July 20, 2018  
Subject: Board of Directors Meeting

This is to inform you that a CAPCO Board of Directors meeting will be held at 12:00 p.m. **July 26, 2018 at the Main office. The auditors will be here to present the 2017 audit – a quorum is important.**

If you have any questions, or would like additional information about the Board packet, please call me at CAPCO - 753-6781.

*Cortland County Community Action Program, Inc.*

*July 26, 2018 Meeting Agenda*

- I. Call to Order*
- II. Motion for Approval of the June 28, 2018 Meeting Minutes*
- III. Standing Committee Reports*
  - *Executive/Finance and Audit Committee*  
*Motion to Receive and File Financial Statements.*  
*Resolution:*  
*18-19– is seeking your acceptance the 2017 Agency Audit,990, CHAR 500*  
*18-20 – is seeking your acceptance of the 2018 Health Insurance Renewal*  
*18-21 - is seeking your acceptance of the proposed CSBG 2018-19 Budget*
  - *Board Development Committee*
  - *PP& E Committee – Did not meet*  
*18-22– is seeking your approval for HS Classroom relocation*
- IV. Executive Director Report*
- V. Program Director Reports*
  - *Energy Services*
  - *Family Development*
  - *HR*
  - *Head Start*
  - *WIC*
- VI. Head Start Policy Council Update*
- VII. Old Business*
- VIII. New Business*
- IX. Executive Session – If Needed*
- X. Adjournment*

*Cortland County Community Action Program, Inc.*

*June 28, 2018 Meeting Minutes*

*I Call to Order at 12:05 p.m.*

*In attendance: Jeanette Dippo, Ella Clark, Shelley Warnow, Helen Spaulding, Larry Woolheater, Douglas Bentley, Shawn Allen, Pat Snyder, Lynne Sypher,*

*Excused: Mary Ann Discenza, Elizabeth Haskins, Billie McNabb.*

*Absent: Ashlie Mosher*

- *Motion for Approval of the April 26, 2018 Meeting Minutes made by Doug Bentley, 2<sup>nd</sup> Jeanette Dippo. There being no changes or additions, motion carried.*
- *Standing Committee Reports*
  - *Executive Committee – Meeting minutes from June 5, 2018 attached.*
    - *Resolutions:*
      - *18-14 is seeking to ratify your acceptance of the HS/EH COLA. Motion Shelley Warnow, 2<sup>nd</sup> Pat Snyder. Motion carried.*
  - *Finance and Audit Committee*
    - *Committee reviewed the proposed HS/EHS COLA. Minimally all HS/EHS employees will get a 2.6% increase, some groups will get a little more in an attempt to make the positions more competitive.*
    - *WIC did not receive the COLA funding they have had for several years. Most areas of the budget were reduced slightly with the exception of some small salary adjustments.*
    - *Motion to Receive and File Financial Statements made by Larry Woolheater, 2<sup>nd</sup> Lynne Sypher. Motion carried.*
    - *Resolution 18 – 15 is seeking acceptance of proposed 2018-19 WIC Budget. Motion to approve Jeanette Dippo, 2<sup>nd</sup> Ella Clark. Motion carried.*
    - *Resolution 18 – 16 is seeking acceptance of proposed WAP Amendment Budget. Motion to approve Larry Woolheater, 2<sup>nd</sup> Shelley Warnow. Motion carried.*
  - *Board Development Committee*
    - *Discussed the appointment of Ellen Carter as Board Member. The committee did not have the chance to meet with Ellen and give her an overview of CAPCO, but the committee felt that as a long-time active volunteer, it was not necessary in this case.*
    - *Because Shawn is resigning in August, the board had previously discussed a plan for a new slate of officers.*

- *Resolution 18 – 17 is seeking your acceptance of Ellen Carter as Board Member. Motion to approve Jeanette Dipppo, 2<sup>nd</sup> Pat Snyder. Motion carried.*
- *Resolution 18 – 18 is seeking your acceptance of the proposed slate of Board Officers effective August 2018. This includes Shelley Warnow as President, Billie MacNabb Vice President, Helen Spaulding Treasurer and Lynne Sypher Secretary. Motion to approve Jeanette Dipppo, 2<sup>nd</sup> Lynne Sypher. Motion carried.*
  
- *PP& E Committee-did not meet.*
  
- *Executive Director Report – see attached*
- *Program Director Reports*
  - *WIC*
  - *Family Development*
  - *Energy Services*
  - *Head Start*
  - *CDPAP*
  - *HR*
- *Head Start Policy Council Update- discussed and approved COLA*
  
- *Old Business – Jeanette asked about placements for college students in HS/EHS, Greg gave information on program for practicum students. Helen asked for update on volunteer driver program. We have 5 volunteer drivers, looking at a start date after the 4<sup>th</sup> of July holiday.*
  
- *New Business – Lindy gave overview of Agency all-staff day and employees receiving years of service recognition. Shawn reminded the board that we will have a July meeting, the auditors will be here to present and we will need to approve a health insurance plan for September 1<sup>st</sup>. Lindy shared that at this point it looks like the increase will be less than ten percent.*
  
- *Executive Session – Not needed.*
  
- *There being no further business motion for adjournment made by Shelley Warnow, 2<sup>nd</sup> Jeannette Dipppo. Meeting adjourned at 12:53 p.m.*

Meeting called to order at 8:00 a.m. Members present: Helen Spaulding, Ella Clark, Penny Prignon, Shawn Allen. Staff: Martha Allen and Lindy Glennon, Guests: Gail Kinsella, Michael Sims (Bonadio Group).

The auditors presented report for 2017 Audit and draft 990 for review. The committee reviewed the June Finance Report (See Attached). Pending acceptance of the report, auditors plan to issue an unmodified (clean) opinion on the financial statements. There were no findings of materials weaknesses in internal controls. No non-compliance material to the financial statements identified.

Summary of items that had significant impact on the finances in the current year:

- Revenue and Support - Increased to \$8.4M (5.2%) from \$7.8M.
  - o Approximately \$651 k increase in Medicaid fees in the consumer directed program as the program continues to expand.
- 155 CDPAP participants listed
- Hours provided increased to 127,000 vs. 94,000 in prior year
  - o Grant revenue decreased by 201 k, related to decreases in the WIC and Family Development programs.
- Expenses - Increased to \$8.0M from \$7.7M.
  - o This was primarily driven by salary expenses resulting from the expansion of the self-directed program.
- Net Results - Results from operations is approximately'; \$319k surplus vs. a \$87k surplus in the prior year.

#### Statement of Financial Position

o Overall financial condition showed improvement with total net assets of \$1.9M, a current ratio to total assets increased approximately \$193k mainly due to the following:

- Increase of \$319k in cash resulting from the surplus in the consumer directed program and timing related to payments of accounts payable and accrued expenses.
- \$56k increase in receivables due to timing of collections.
- Medicaid and Managed-Medicaid continue to be an area of focus with approximately \$200k and \$133k reserved for 2017 and 2016, respectively.

Total liabilities remained consistent with the prior year noting the following:

- \$46k payments of long term debt were made during the year.
- \$36k increase in accounts payable and accrued expenses-due to timing.

#### Recommendations include:

- Audit readiness
  - o The finance department was without key personnel for part of 2017 which impeded audit preparation being completed in a timely and complete manner. In order to

address this we suggest and management is implementing steps to ensure completion of reconciliations and closing procedures in an accurate and timely manner.

- Medicaid billing and collections
  - o Medicaid reimbursement activity continues to grow requiring expanded effort from both the program and fiscal perspective. We recommend, and management is implementing, additional resources to ensure management, collection and reconciliation related to these programs is occurring effectively and in a timely manner.

At 8:35 the Finance/Executive Committee went into Executive Session with Auditors. Out of Executive Session at 8:45. Motion to accept 2017 Agency Audit and 990 made by Shawn Allen, 2<sup>nd</sup> Penny Prignon. Motion carried.

Committee reviewed proposed renewal information for health insurance and dental insurance. (see attached). Motion to approve proposal that keeps employees with single coverage level (no additional costs to employee) and Agency will contribute 25% of increased cost to employees with family coverage. No change to current dental insurance (no increases). Motion to approve attached proposal 3 made by Ella Clark, 2<sup>nd</sup> Helen Spaulding. Motion carried.

Committee reviewed the July Finance report (June financials). See attached.

AGENCY: Accounts Payable and Accounts Receivable are current with the exception of Medicaid receivables.

CDS (Consumer Directed Services)

CDPAP billing submitted for payment through the payroll ending June 8, 2018, being consistently current with Medicaid billing ensures a positive cash flow.

Currently we are forecasting a net surplus of \$212k for CDPAP. We have posted internally the positions for Medicaid Billing Assistant and Volunteer Driver Coordinator. We received a check from Care Compass Network (DSRIP) on July 18 for \$7,500 for salaries and program startup costs for the Volunteer Driver program. We continue to work on a plan re: additional salary increases as well as possibility of reinstating accrued leave for full time CDPAP staff. With Eden being out since 6/12/18, this needs to wait until her return (hopefully by mid-August).

EARLY CHILDHOOD DEVELOPMENT

The HSEHS 2017-2018 Contract is spent (no surplus/deficit). We are currently working on the annual and final reports, due on July 30 and October 30 respectively.

We are waiting approval of our supplemental application of \$70,743 for 18.19 COLA funds.

ENERGY SERVICES DEPARTMENT

HCR Regional Office has submitted our 2018-2019WAP Amended Budget for \$400,000 to Albany for final approval.

FAMILY DEVELOPMENT DEPARTMENT

We are currently estimating a carryover of \$39k, 17% of the 17.18CSBG contract. We are waiting approval on the Amendment for the 17.18CSBG Contract of \$234,351.

We received on July 10, 2018 the 18.19CSBG Refunding Application that is due on July 31, 2018. The refunding amount is \$233,851, a \$500 decrease than our amended 17.18 contract of \$234,351. On July 11, 2018, we received approval of our 18.19 NOEP budget for \$65,000. The NOEP Coordinator, Jessica Lott, started July 16, 2018.

WIC

Currently we are forecasting the 17.18WIC contract to have no surplus/deficit.

Motion to accept and file financials as presented made by Helen Spaulding, 2<sup>nd</sup> Ella Clark.  
Motion carried.

No further business, meeting adjourned at 9:10 a.m.

**FINANCE COMMITTEE REPORT**  
**SUMMARY OF MAY 2018 FINANCIAL STATEMENTS**

*PRESENTED BY Martha Allen*  
*July 19, 2018*

**AGENCY**

Accounts Payable and Accounts Receivable are current with the exception of Medicaid receivables. The Bonadio Group will present the draft 2017 Audited Financial Statements and 990 and CHAR500 Tax Filing.

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**WIC**

We submitted the 2019 WIC Funding Contract for \$391,808 on June 22, 2018. Currently we are forecasting the 17.18WIC contract to have no surplus/deficit.



**CORTLAND COUNTY COMMUNITY ACTION PROGRAM, INC.**  
**FINANCE DIRECTOR MONTHLY CHECKLIST**  
**FOR THE MONTH MAY 2018**

*Submitted by Martha Allen on July 19, 2018*

ITEM/REPORT	DUE	DATE FILED
Subsidiary ledgers in balance for the month?	N/A	yes
Bank accounts have been reconciled through?	N/A	May-18
Accounts receivable over 90 days past due	N/A	yes - Medicaid
Accounts payable over 90 days past due	N/A	none
NYS Sales and Use Tax Filing	3/21/2018	3/8/2018
FT-500 Application for Refund of Sales Tax Paid on Petroleum Products	Annually	1/25/2018
Coporate Tax Returns - IRS 990 & CHAR 500 (auto-approved 6 months extension)	10/15/2018	
Coporate Tax Returns - IRS 5500 (Retirement) (auto-approved 6 month extension)	10/15/2018	
Quarterly payroll tax returns filed by complete payroll	qtrly	yes
US Dept of Labor - Bureau of Labor Statistics - Multiple Worksite (MWR)	qtrly	1/31/2018
Form 1099's	1/31/2018	1/24/2018
EO 38 Filing	6/30/2018	6/29/2018
<b>Program Reports</b>		
<b>CSBG 2017-2018 py</b>		
20% Expenditure report		4/26/2018
45% Expenditure report		7/18/2018
70% Expenditure report		
1st QTR Program/Fiscal Attestation Forms	1/31/2018	1/31/2018
2nd QTR Program/Fiscal Attestation Forms	4/30/2018	4/26/2018
3rd Qtr Program/Fiscal Attestation Forms	7/31/2018	
4th Qtr Program/Fiscal Attestation Forms	10/31/2018	
<b>MWBE Reports</b>		
3rd qtr (Oct-Dec)	1/10/2018	1/10/2018
4th QTR (Jan-Mar)	4/10/2018	4/10/2018
1st qtr MWBE Reports (Apr-Jun)	7/10/2018	7/10/2018
2nd qtr MWBE Reports (Jul-Sep)	10/10/2018	
Unaudited Financial Statements	11/30/2018	
<b>Energy Services</b>		
<b>WAP 18-19 PY</b>		
Monthly Voucher to Energy Services for presentation to DHCR	20th of month	7/17/2018
1st qtr MWBE Reports (April-June)	7/10/2018	4/10/2018
2nd qtr MWBE Reports (July-September)	10/10/2018	
3rd qtr MWBE Reports (October-December)	1/10/2019	
4th qtr MWBE Reports (January-March)	4/10/2019	
Unaudited Financial Statements - 17.18WAP	5/31/2018	5/31/2018
<b>Head Start &amp; Early Head Start</b>		
Quarterly Form 425: Enter in Payment Management System (PMS)		
1ST QTR (January - March)	4/30/2018	4/9/2018
2ND QTR (April-June)	7/30/2018	
3RD QTR (July-September)	10/30/2018	
4TH QTR (October-December)	1/30/2018	
Form 425 due: Upload to GRANT SOLUTIONS - 17-18 py		
semi-annual (June-November)	1/30/2018	2/15/2018
annual (June-May)	7/30/2018	
final (June-May)	10/30/2018	
<b>WIC 17-18py</b>		
<b>Monthly Voucher</b> (due 45 days after month end)	Month of May	7/13/2018
<b>MWBE Reports</b>		
1st qtr MWBE Reports (January-March)	4/10/2018	4/9/2018
2nd qtr MWBE Reports (April to June)	7/10/2018	7/5/2018
3rd qtr MWBE Reports (July to September)	10/10/2018	
4th qtr MWBE Reports (October to December)	1/10/2019	
Final Voucher	11/15/2018	
<b>CDPAP</b>		
Cost Report (Year Ending 12/31/2017)	7/30/2018	

# CAPCO

## Aged Accounts Receivable Report

<u>Aging Balance For</u>	<u>Last Paid</u>	<u>current</u>	<u>31-60</u>	<u>61-90</u>	<u>over 90</u>	<u>Balance</u>
<b>CORTLAND CITY SCHOOL DISTRICT</b>	6/29/2018	(\$300.00)	\$0.00	\$0.00	\$0.00	(\$300.00)
<b>Cortland County</b>	5/18/2018	\$2,205.00	\$0.00	\$0.00	\$35.00	\$2,240.00
<b>DEPARTMENT OF HEALTH</b>	6/2/2016	(\$0.11)	\$0.00	\$0.00	\$0.00	(\$0.11)
<b>HEAP DEPARTMENT</b>	6/21/2018	\$434.00	\$5,005.00	\$0.00	\$0.00	\$5,439.00
<b>Medicaid</b>	8/1/2017	(\$18,216.36)	\$0.00	\$2,933.07	\$255,312.71	\$240,029.42
<b>VIRGINIA MORRIS</b>	2/14/2014	\$0.00	\$0.00	\$0.00	\$948.29	\$948.29
<b>MOTHERS &amp; BABIES PERINATAL NE</b>	1/19/2018	\$0.00	\$0.00	\$0.00	\$238.52	\$238.52
<b>NYSERDA-EMPOWER NEW YORK</b>	6/20/2018	\$10,535.17	\$0.00	\$0.00	\$0.00	\$10,535.17
<b>OCM BOCES</b>	5/31/2018	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
<b>YMCA</b>	6/8/2018	\$0.00	\$4,028.00	\$0.00	\$0.00	\$4,028.00
	<b>Grand Totals:</b>	<b>(\$5,342.30)</b>	<b>\$9,033.00</b>	<b>\$2,933.07</b>	<b>\$257,034.52</b>	<b>\$263,658.29</b>

## CAPCO

### Aged Accounts Payable Report

Vendor Name	Trans. No.	Description	current	31-60	61-90	over 90	Credits	Net Due
<b>AIR TEMP HEATING &amp; AIR CONDITIONING, INC.</b>								
AIR TEMP HEATING & AIR CONDITIONING, IN	153176	MAINTENANCE CONTRACT 7/1/18-9/30/18	\$384.00	\$0.00	\$0.00	\$0.00	\$0.00	\$384.00
		<i>Totals for AIR TEMP HEATING &amp; AIR CONDITIONING, INC</i>	<i>\$384.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$384.00</i>
<b>BILL BROTHERS</b>								
BILL BROTHERS	411155	FOOD SUPPLIES	\$35.12	\$0.00	\$0.00	\$0.00	\$0.00	\$35.12
BILL BROTHERS	411329	FOOD SUPPLIES	\$28.20	\$0.00	\$0.00	\$0.00	\$0.00	\$28.20
		<i>Totals for BILL BROTHERS</i>	<i>\$63.32</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$63.32</i>
<b>BONADIO &amp; CO., LLP</b>								
BONADIO & CO., LLP	BN178505	PROGRESS BILLING YE 12/31/17	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
		<i>Totals for BONADIO &amp; CO., LLP</i>	<i>\$5,000.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$5,000.00</i>
<b>BRANDY STRAUF</b>								
BRANDY STRAUF	8/27/18	TRAVEL ADVANCE NCAP CONF 2018	\$289.00	\$0.00	\$0.00	\$0.00	\$0.00	\$289.00
		<i>Totals for BRANDY STRAUF</i>	<i>\$289.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$289.00</i>
<b>BUILDERS BEST</b>								
BUILDERS BEST	1807-483934	BLG 1319 PO 12570	\$99.48	\$0.00	\$0.00	\$0.00	\$0.00	\$99.48
BUILDERS BEST	1807-484200	BLG 1319 PO 12570	\$6.99	\$0.00	\$0.00	\$0.00	\$0.00	\$6.99
BUILDERS BEST	1807-484905	BLG 1329 PO 12575	\$31.95	\$0.00	\$0.00	\$0.00	\$0.00	\$31.95
BUILDERS BEST	1807-485193	BLG 1329 PO 12575	\$23.62	\$0.00	\$0.00	\$0.00	\$0.00	\$23.62
		<i>Totals for BUILDERS BEST</i>	<i>\$162.04</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$162.04</i>
<b>COMPLETE PAYROLL PROCESSING, INC.</b>								
COMPLETE PAYROLL PROCESSING, INC.	778399	PAYROLL PROCESSING 7/13/18 PAYDAY	\$965.30	\$0.00	\$0.00	\$0.00	\$0.00	\$965.30
		<i>Totals for COMPLETE PAYROLL PROCESSING, INC</i>	<i>\$965.30</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$965.30</i>
<b>DEWITT'S PRODUCE</b>								
DEWITT'S PRODUCE	587101	FOOD SUPPLIES	\$64.20	\$0.00	\$0.00	\$0.00	\$0.00	\$64.20
DEWITT'S PRODUCE	614750	FOOD SUPPLIES	\$56.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56.00
DEWITT'S PRODUCE	587103	FOOD SUPPLIES	\$81.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81.00
		<i>Totals for DEWITT'S PRODUCE</i>	<i>\$201.20</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$201.20</i>
<b>E3 AUDIOMEDTRIC TECHNOLOGY</b>								
E3 AUDIOMEDTRIC TECHNOLOGY	1130278	CALIBRATION OF MACHINE	\$185.00	\$0.00	\$0.00	\$0.00	\$0.00	\$185.00
		<i>Totals for E3 AUDIOMEDTRIC TECHNOLOGY</i>	<i>\$185.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$185.00</i>
<b>FIRST NIAGARA BANK, N.A</b>								
FIRST NIAGARA BANK, N.A	4589 APRIL 2	CREDIT FOR PRO RATED RENT BRANDY CAR	\$0.00	\$0.00	\$0.00	\$0.00	(\$140.00)	(\$140.00)
		<i>Totals for FIRST NIAGARA BANK, N.A</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>(\$140.00)</i>	<i>(\$140.00)</i>
<b>GRAINGER</b>								

## CAPCO

### Aged Accounts Payable Report

Vendor Name	Trans. No.	Description	current	31-60	61-90	over 90	Credits	Net Due
GRAINGER	9834722556	OFFICE SUPPLIES	\$10.45	\$0.00	\$0.00	\$0.00	\$0.00	\$10.45
<i>Totals for GRAINGER</i>			<i>\$10.45</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$10.45</i>
<b>GREG RICHARDS</b>								
GREG RICHARDS	8/27/18	TRAVEL ADVANCE NCAP CONFERENCE	\$289.00	\$0.00	\$0.00	\$0.00	\$0.00	\$289.00
<i>Totals for GREG RICHARDS</i>			<i>\$289.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$289.00</i>
<b>HEP SALES</b>								
HEP SALES	09-070516-00	BLG ES81 PO 9324	\$0.00	\$0.00	\$0.00	\$5.31	\$0.00	\$5.31
HEP SALES	09-071018-00	BLG 1319 PO 12571	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30.00
HEP SALES	09-070918-00	BLG 1319 PO 12571	\$4.03	\$0.00	\$0.00	\$0.00	\$0.00	\$4.03
HEP SALES	09-071018-00	BLG 1319 PO 12571	\$4.99	\$0.00	\$0.00	\$0.00	\$0.00	\$4.99
HEP SALES	09-070918-01	BLG MAINTENANCE	\$6.59	\$0.00	\$0.00	\$0.00	\$0.00	\$6.59
HEP SALES	09-070516-00	RETURNED MERCHANDISE	\$0.00	\$0.00	\$0.00	\$0.00	(\$5.31)	(\$5.31)
<i>Totals for HEP SALES</i>			<i>\$45.61</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$5.31</i>	<i>(\$5.31)</i>	<i>\$45.61</i>
<b>LINDY GLENNON</b>								
LINDY GLENNON	8/27/18	TRAVEL ADVANCE NCAP CONF	\$289.00	\$0.00	\$0.00	\$0.00	\$0.00	\$289.00
<i>Totals for LINDY GLENNON</i>			<i>\$289.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$289.00</i>
<b>LOWE'S</b>								
LOWE'S	9800 JULY 20	CREDIT CHARGES	\$140.70	\$0.00	\$0.00	\$0.00	\$0.00	\$140.70
LOWE'S	9800 JULY 20	CREDIT CHARGES	\$2.84	\$0.00	\$0.00	\$0.00	\$0.00	\$2.84
<i>Totals for LOWE'S</i>			<i>\$143.54</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$143.54</i>
<b>M&amp;T BANK</b>								
M&T BANK	1810280594	JULY 2018 MORTGAGE	\$1,587.41	\$0.00	\$0.00	\$0.00	\$0.00	\$1,587.41
<i>Totals for M&amp;T BANK</i>			<i>\$1,587.41</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,587.41</i>
<b>MARATHON CENTRAL SCHOOL DISTRICT</b>								
MARATHON CENTRAL SCHOOL DISTRICT	JUNE 2018	HS MEALS JUNE 2018	\$166.86	\$0.00	\$0.00	\$0.00	\$0.00	\$166.86
<i>Totals for MARATHON CENTRAL SCHOOL DISTRICT</i>			<i>\$166.86</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$166.86</i>
<b>MCGRAW SCHOOL DISTRICT</b>								
MCGRAW SCHOOL DISTRICT	17.18 LEASE	17.18 PROGRAM YEAR LEASE	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
<i>Totals for MCGRAW SCHOOL DISTRICT</i>			<i>\$400.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$400.00</i>
<b>MICHAEL J SWEENY</b>								
MICHAEL J SWEENY	1112843	MONTHLY PEST CONTROL M OFFICE	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30.00
MICHAEL J SWEENY	1112734	MONTHLY PEST CONTROL ELM TREE	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40.00
<i>Totals for MICHAEL J SWEENY</i>			<i>\$70.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$70.00</i>
<b>MICHELLE SABELLI</b>								

## CAPCO

### Aged Accounts Payable Report

Vendor Name	Trans. No.	Description	current	31-60	61-90	over 90	Credits	Net Due
MICHELLE SABELLI	7/30/18	TRAVEL ADVANCE HF FSW TRAINING	\$192.00	\$0.00	\$0.00	\$0.00	\$0.00	\$192.00
<i>Totals for MICHELLE SABELLI</i>			<i>\$192.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$192.00</i>
<b>NATIONAL GRID</b>								
NATIONAL GRID	00111 JUNE 2	ELECTRIC SERVICE COSIMOS STE B	\$61.12	\$0.00	\$0.00	\$0.00	\$0.00	\$61.12
NATIONAL GRID	15990 JUNE 2	ELECTRIC SERVICE COSIMOS STE C	\$49.32	\$0.00	\$0.00	\$0.00	\$0.00	\$49.32
NATIONAL GRID	66436 JUNE 2	ELECTRIC SERVICE S MAIN	\$379.48	\$0.00	\$0.00	\$0.00	\$0.00	\$379.48
NATIONAL GRID	31236 JUNE 2	ELECTRIC SERVICE COSIMOS	\$336.60	\$0.00	\$0.00	\$0.00	\$0.00	\$336.60
NATIONAL GRID	29036 JUNE 2	ELECTRIC SERVICE ELM TREE	\$73.81	\$0.00	\$0.00	\$0.00	\$0.00	\$73.81
NATIONAL GRID	31036 JUNE 2	ELECTRIC SERVICE M OFFICE	\$1,100.46	\$0.00	\$0.00	\$0.00	\$0.00	\$1,100.46
NATIONAL GRID	14391 JUNE 2	ELECTRIC SERVICE COSIMOS STE A	\$81.46	\$0.00	\$0.00	\$0.00	\$0.00	\$81.46
<i>Totals for NATIONAL GRID</i>			<i>\$2,082.25</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$2,082.25</i>
<b>NISSAN MOTOR ACCEPTANCE CORPORATION</b>								
NISSAN MOTOR ACCEPTANCE CORPORATIO	3/30/18-4/1/21	2500 8125 609 LEASE PAYMENT 3 OF 36 JN8AT2	\$7,650.24	\$0.00	\$0.00	\$0.00	\$0.00	\$7,650.24
NISSAN MOTOR ACCEPTANCE CORPORATIO	3/30/18-4/1/21	2500 8125 607 LEASE PMT 3 OF 36 5N1AT2MVXJC	\$7,664.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,664.00
<i>Totals for NISSAN MOTOR ACCEPTANCE CORPORATION</i>			<i>\$15,314.24</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$15,314.24</i>
<b>NYS INSURANCE FUND</b>								
NYS INSURANCE FUND	1/1/18-1/1/19	INSTALLMENT 7 OF 9	\$7,147.48	\$0.00	\$0.00	\$0.00	\$0.00	\$7,147.48
<i>Totals for NYS INSURANCE FUND</i>			<i>\$7,147.48</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$7,147.48</i>
<b>Office World, LLC</b>								
Office World, LLC	C18308-1	RETURNED MERCHANDISE BRANDY DESK	\$0.00	\$0.00	\$0.00	\$0.00	(\$17.24)	(\$17.24)
<i>Totals for Office World, LLC</i>			<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>(\$17.24)</i>	<i>(\$17.24)</i>
<b>RICK &amp; RICH TOWING</b>								
RICK & RICH TOWING	30306	VEHICLE # 7 MAINTENANCE	\$112.68	\$0.00	\$0.00	\$0.00	\$0.00	\$112.68
<i>Totals for RICK &amp; RICH TOWING</i>			<i>\$112.68</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$112.68</i>
<b>SAVE-A-LOT</b>								
SAVE-A-LOT	00299868	FOOD SUPPLIES	\$31.68	\$0.00	\$0.00	\$0.00	\$0.00	\$31.68
<i>Totals for SAVE-A-LOT</i>			<i>\$31.68</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$31.68</i>
<b>SHELLY JACOBI</b>								
SHELLY JACOBI	7/30/18	TRAVEL ADVANCE HF FSW TRAINING	\$192.00	\$0.00	\$0.00	\$0.00	\$0.00	\$192.00
<i>Totals for SHELLY JACOBI</i>			<i>\$192.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$192.00</i>
<b>STUPKE'S TOWING&amp; SERVICE</b>								
STUPKE'S TOWING& SERVICE	7/11/18	VEHICLE # 10 TOWING EXPENSE	\$70.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70.00
<i>Totals for STUPKE'S TOWING&amp; SERVICE</i>			<i>\$70.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$70.00</i>

## CAPCO Aged Accounts Payable Report

Vendor Name	Trans. No.	Description	current	31-60	61-90	over 90	Credits	Net Due
GRAND TOTALS:			\$35,394.06	\$0.00	\$0.00	\$5.31	(\$162.55)	\$35,236.82

A total of 47 transaction(s) listed

# CAPCO

## Balance Sheet

	5/31/2018	4/30/2018	3/31/2018	2/28/2018	1/31/2018
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash	\$1,087,331	\$1,007,271	\$780,487	\$823,464	\$763,835
Grants Receivable	\$257,441	\$436,208	\$491,057	\$510,367	\$437,812
Accounts Receivable					
ACCOUNTS RECEIVABLE	\$0	\$0	\$0	\$0	\$0
ACCOUNTS RECEIVABLE	\$0	\$0	\$0	\$0	\$0
ACCOUNTS RECEIVABLE	\$373,164	\$549,444	\$613,953	\$536,088	\$505,890
Less: ALLOWANCE FOR DOUBTFUL ACCOUNTS	\$54,874	\$54,874	\$54,874	\$54,874	\$54,874
MEDICAID VARIANCE RECEIVABLE	(\$196)	(\$196)	(\$196)	(\$196)	(\$196)
OTHER RECEIVABLES	\$0	\$0	\$0	\$0	\$0
OTHER RECEIVABLES	\$0	\$0	\$0	\$0	\$0
OTHER RECEIVABLES	\$534	\$485	\$467	\$452	\$559
Net Accounts Receivable	\$318,627	\$494,859	\$559,350	\$481,470	\$451,379
Prepaid Expenses	(\$7,181)	\$42,111	\$35,414	\$54,336	\$19,359
<b>TOTAL CURRENT ASSETS</b>	<b>\$1,656,217</b>	<b>\$1,980,448</b>	<b>\$1,866,308</b>	<b>\$1,869,637</b>	<b>\$1,672,385</b>
<b>PROPERTY AND EQUIPMENT</b>					
Vehicles, furniture and equipment	\$733,542	\$730,864	\$725,086	\$729,090	\$719,604
Building	\$1,176,680	\$1,176,680	\$1,176,680	\$1,176,680	\$1,176,680
<b>NET PROPERTY AND EQUIPMENT AT COST</b>	<b>\$1,910,222</b>	<b>\$1,907,544</b>	<b>\$1,901,766</b>	<b>\$1,905,771</b>	<b>\$1,896,284</b>
Less Accumulated Depreciation	(\$1,053,573)	(\$1,046,906)	(\$1,046,906)	(\$1,046,906)	(\$1,046,906)
<b>TOTAL PROPERTY AND EQUIPMENT</b>	<b>\$856,649</b>	<b>\$860,638</b>	<b>\$854,860</b>	<b>\$858,864</b>	<b>\$849,378</b>
SOFTWARE DEVOLPMENT COSTS	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ASSETS</b>	<b>\$2,512,866</b>	<b>\$2,841,086</b>	<b>\$2,721,169</b>	<b>\$2,728,502</b>	<b>\$2,521,763</b>
<b>LIABILITIES AND NET ASSETS</b>					
<b>CURRENT LIABILITIES</b>					
Accounts Payable	\$45,504	\$75,409	\$70,081	\$370,358	\$283,479
Payroll taxes and Accruals	\$129,979	\$292,056	\$273,513	(\$91,393)	(\$103,515)
Other Current Liabilities	(\$96,557)	(\$96,557)	(\$96,804)	(\$96,514)	(\$96,070)
Defered Income	\$168,073	\$111,936	\$58,073	\$109,211	\$111,598
<b>Total CURRENT LIABILITIES</b>	<b>\$247,000</b>	<b>\$382,843</b>	<b>\$304,863</b>	<b>\$291,662</b>	<b>\$195,492</b>
LONG-TERM DEBT	\$292,720	\$293,509	\$294,269	\$295,106	\$295,860
<b>TOTAL LIABILITIES</b>	<b>\$539,719</b>	<b>\$676,352</b>	<b>\$599,132</b>	<b>\$586,767</b>	<b>\$491,352</b>
<b>NET ASSETS</b>	<b>\$1,973,147</b>	<b>\$2,164,734</b>	<b>\$2,122,037</b>	<b>\$2,141,734</b>	<b>\$2,030,412</b>
<b>Total LIABILITIES AND NET ASSETS</b>	<b>\$2,512,866</b>	<b>\$2,841,086</b>	<b>\$2,721,169</b>	<b>\$2,728,502</b>	<b>\$2,521,763</b>

# CAPCO

## Income Statement

1/1/18-12/31/18 CAPCO ADMINISTRATION

LINE ITEM	TOTAL BUDGET	BUDGET 5/1/2018 5/31/2018	ACTUAL 5/1/2018 5/31/2018	YTD BUDGET 1/1/2018 5/31/2018	YTD ACTUAL 1/1/2018 5/31/2018	FORECAST	TOTAL CONTRACT	REMAINING
<b>ADM - ADMINISTRATIVE CHARGES</b>								
EXPENSES								
PERSONNEL								
SALARIES/WAGES								
SALARY/WAGE EXPENSE	267,832	22,319	20,933	111,597	110,780	\$ 157,052	267,832	0
NEW ACCRUED BENEFIT TIME	18,644	1,554	1,732	7,768	9,519	\$ 9,125	18,644	0
Total SALARIES/WAGES	286,476	23,873	22,665	119,365	120,298	166,177	286,476	0
FRINGES								
FICA EXPENSE	21,773	1,814	1,586	9,072	8,399	12,015	20,414	1,359
UNEMPLOYMENT INSURANCE EXPENSE	8,538	712	628	3,558	3,323	4,712	8,035	503
WORKERS COMP EXPENSE	569	47	43	237	444	1,351	1,795	-1,225
DISABILITY INSURANCE EXPENSE	402	34	42	168	320	83	402	0
GROUP INSURANCE EXPENSE	10,537	878	940	4,390	4,370	6,167	10,537	0
401-K EXPENSE	7,564	630	438	3,152	2,398	5,166	7,564	0
Fringes on Accrued Leave Earned	1,986	165	242	827	1,333	972	2,304	-319
Total FRINGES	51,369	4,281	3,920	21,404	20,586	30,464	51,051	318
Total PERSONNEL	337,845	28,154	26,585	140,769	140,884	196,642	337,526	318
OTHER THAN PERSONNEL								
OFFICE SUPPLIES	6,000	500	64	2,500	3,014	2,986	6,000	0
FOOD & FOOD SUPPLIES	500	42	0	208	137	363	500	0
COMMERCIAL INSURANCE	14,230	1,186	1,186	5,929	5,929	8,300	14,228	2
VEHICLE FUEL	0	0	0	0	0	0	0	0
PARKING LOT RENTAL	735	61	76	306	241	534	775	-40
POSTAGE	600	50	26	250	273	382	655	-55
DUPLICATING & PRINTING	1,200	100	284	500	1,149	1,609	2,758	-1,558
INTERNET SERVICE	1,038	87	180	433	404	1,259	1,664	-626
TELEPHONE	767	64	35	320	542	243	785	-18
Computer & Software Expense	21,962	1,830	4,614	9,151	11,702	10,260	21,962	0
MEETING EXPENSE	800	67	0	333	175	625	800	0
CONFERENCE EXPENSE	2,000	167	0	833	0	2,000	2,000	0
TRAINING & TECHNICAL AST	900	75	0	375	0	900	900	0
STAFF RECOG.	200	17	0	83	0	200	200	0
Staff Development	600	50	0	250	654	0	654	-54
LOCAL TRAVEL	180	15	2	75	26	154	180	0
OUT OF TOWN TRAVEL	500	42	0	208	60	440	500	0
DUES & SUBSCRIPTIONS	14,000	1,167	1,086	5,833	5,798	8,202	14,000	0
PERMITS, FEES, & RENTALS	300	25	0	125	78	222	300	0
ADVERTISING	0	0	0	0	154	0	154	-154
BUILDING ALLOCATION	26,000	2,167	1,837	10,833	10,968	15,032	26,000	0
Total OTHER THAN PERSONNEL	92,512	7,709	9,389	38,547	41,304	53,712	95,016	-2,504
CONTRACTUAL								
CONTRACTUAL SERVICES-OTHER	4,400	367	0	1,833	2,200	2,200	4,400	0
Total CONTRACTUAL	4,400	367	0	1,833	2,200	2,200	4,400	0
ADMINISTRATION								
FINANCIAL AUDIT	100	8	0	42	0	100	100	0
PAYROLL PROCESSING	8,000	667	604	3,333	5,158	2,842	8,000	0
EAP SERVICES	10,660	888	888	4,442	4,441	6,219	10,660	0
EQUIPMENT DEPRECIATION	1,515	126	0	631	0	1,515	1,515	0
ADMINISTRATIVE ALLOCATION	-455,032	-37,919	-41,243	-189,596	-196,459	-260,758	-457,218	2,186
Total ADMINISTRATION	-434,757	-36,230	-39,751	-181,149	-186,860	-250,083	-436,943	2,186
Total EXPENSES	0	0	-3,777	0	-2,472	2,472	0	0
<b>NET SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>3,777</b>	<b>0</b>	<b>2,472</b>	<b>-2,472</b>	<b>0</b>	<b>0</b>



# CAPCO

## Income Statement

1/1/18-12/31/18 CAPCO FACILITY

LINE ITEM	ACTUAL		YTD ACTUAL		FORECAST	TOT CONTRACT	REMAINING	
	TOT BUDGET	BUDGET	5/1/2018 5/31/2018	YTD BUDGET				1/1/2018 5/31/2018
EXPENSES								
PERSONNEL								
SALARIES/WAGES								
SALARY/WAGE EXPENSE	5,109	426	0	2,129	1,172	3,937	5,109	0
Total SALARIES/WAGES	5,109	426	0	2,129	1,172	3,937	5,109	0
FRINGES								
FICA EXPENSE	391	33	0	163	81	301	382	8
UNEMPLOYMENT INSURANCE EXPEN:	153	13	0	64	35	118	153	(0)
WORKERS COMP EXPENSE	257	21	0	107	2	256	257	0
GROUP INSURANCE EXPENSE	366	31	0	153	64	302	366	0
401-K EXPENSE	51	4	0	21	35	39	75	(23)
Total FRINGES	1,219	102	0	508	217	1,016	1,234	(15)
Total PERSONNEL	6,328	527	0	2,637	1,390	4,953	6,343	(15)
OTHER THAN PERSONNEL								
OFFICE SUPPLIES	0	0	351	0	527		527	(527)
COMMERCIAL INSURANCE	14,064	1,172	1,172	5,860	5,858	8,201	14,058	6
VEHICLE MAINTENANCE	0	0	0	0	56		56	(56)
VEHICLE FUEL			46		103		103	(103)
OFFICE UTILITIES	24,400	2,033	1,096	10,167	12,260	12,140	24,400	0
JANITORIAL MAINTENANCE	25,818	2,152	1,903	10,758	7,459	18,360	25,818	0
BUILDING MAINTENANCE	32,707	2,726	441	13,628	8,475	24,232	32,707	0
TRASH REMOVAL	2,528	211	337	1,053	1,012	1,516	2,528	0
MORTGAGE INTEREST EXPENSE	4,604	384	227	1,918	1,579	3,025	4,604	0
MORTGAGE PRIN EX - FNB	31,291	2,608	2,767	13,038	16,384	14,907	31,291	0
MORTGAGE PRIN EXP -CITY	6,000	500	500	2,500	2,500	3,500	6,000	0
BUILDING ALLOCATION	(150,391)	(12,533)	-8,839	(62,663)	-61,761	(90,748)	(152,509)	2,118
Total OTHER THAN PERSONNEL	(8,978)	(748)	0	(3,741)	(5,549)	(4,867)	(10,416)	1,438
CONTRACTUAL								
CONTRACTUAL SERVICES-OTHER	2,650	221	0	1,104	4,073		4,073	(1,423)
Total CONTRACTUAL	2,650	221	0	1,104	4,073	0	4,073	(1,423)
Total EXPENSES	(0)	(0)	0	(0)	(86)	86	0	(0)
<b>NET SURPLUS/(DEFICIT)</b>		<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>(86)</b>	<b>86</b>	<b>0</b>	<b>(0)</b>

**CAPCO**

**Income Statement**

1/1/18-12/31/18 CDPAP-MEDICAID

LINE ITEM	ACTUAL		YTD ACTUAL			FORECAST	TOTAL CONTRACT	REMAINING
	TOT BUDGET	BUDGET	5/1/2018 5/31/2018	YTD BUDGET	1/1/2018 5/31/2018			
<b>MEDICAID - MEDICAID</b>								
REVENUE								
OTHER REVENUE								
MEDICAID REVENUE	2,414,690	201,224	10,242	1,006,121	868,733	1,788,500	2,657,233	(242,543)
OTHER INCOME	0	0	2	0	2		2	(2)
Total OTHER REVENUE	2,414,690	201,224	10,244	1,006,121	868,735	1,788,500	2,657,235	(242,545)
Total REVENUE	2,414,690	201,224	10,244	1,006,121	868,735	1,788,500	2,657,235	(242,545)
EXPENSES								
PERSONNEL								
SALARIES/WAGES								
SALARY/WAGE EXPENSE	1,679,727	139,977	146,254	699,886	690,429	1,167,472	1,857,901	(178,174)
NEW ACCRUED BENEFIT TIME	4,914	409	338	2,047	1,892	3,022	4,914	0
Total SALARIES/WAGES	1,684,641	140,387	146,592	701,934	692,321	1,170,494	1,862,815	(178,174)
FRINGES								
FICA EXPENSE	124,320	10,360	11,074	51,800	52,196	89,312	141,508	(17,188)
UNEMPLOYMENT INSURANCE EXPENSE	48,924	4,077	4,388	20,385	20,713	35,024	55,737	(6,813)
WORKERS COMP EXPENSE	54,988	4,582	5,153	22,912	31,663	38,219	69,882	(14,894)
DISABILITY INSURANCE EXPENSE	9,874	823	938	4,114	6,712	9,396	16,108	(6,234)
GROUP INSURANCE EXPENSE	46,244	3,854	3,093	19,268	17,878	21,650	39,529	6,716
401-K EXPENSE	17,123	1,427	1,284	7,135	7,407	11,675	19,082	(1,959)
Fringes on Accrued Leave Earned	564	47	47	235	265	322	587	(23)
Total FRINGES	302,037	25,170	25,977	125,849	136,834	205,598	342,432	(40,395)
Total PERSONNEL	1,986,678	165,557	172,569	827,783	829,155	1,376,092	2,205,247	(218,569)
OTHER THAN PERSONNEL								
PROGRAM MATERIALS	0	0	150	0	150	0	150	(150)
OFFICE SUPPLIES	600	50	0	250	213	387	600	0
PARKING LOT RENTAL	120	10	8	50	35	59	95	25
POSTAGE	2,000	167	119	833	775	1,225	2,000	0
DUPLICATING & PRINTING	1,700	142	49	708	457	1,243	1,700	0
INTERNET SERVICE	190	16	19	79	47	131	177	13
TELEPHONE	200	17	1	83	33	8	41	159
Computer & Software Expense	800	67	0	333	0	800	800	0
MEETING EXPENSE	100	8	0	42	0	100	100	0
CONFERENCE EXPENSE	1,500	125	105	625	105	1,395	1,500	0
TRAINING & TECHNICAL AST	500	42	0	208	0	500	500	0
LOCAL TRAVEL	19,651	1,638	2,288	8,188	8,637	12,749	21,386	(1,735)
OUT OF TOWN TRAVEL	500	42	12	208	12	488	500	0
STAFF IMMUNIZATIONS	1,200	100	125	500	525	675	1,200	0
BACKGROUND CHECKS	2,875	240	75	1,198	1,439	526	1,966	909
PERMITS, FEES, & RENTALS	10,481	873	899	4,367	4,297	6,184	10,481	0
ADVERTISING	500	42	34	208	34	466	500	0
BUILDING ALLOCATION	4,500	375	177	1,875	1,235	3,265	4,500	0
Total OTHER THAN PERSONNEL	47,417	3,951	4,062	19,757	17,994	30,201	48,196	(779)
ADMINISTRATION								
FINANCIAL AUDIT	6,800	567	3,176	2,833	4,129	2,671	6,800	0
PAYROLL PROCESSING	9,982	832	1,135	4,159	4,644	5,338	9,982	0
ADMINISTRATIVE ALLOCATION	152,050	12,671	12,785	63,354	65,763	108,666	174,429	(22,379)
Total ADMINISTRATION	168,832	14,069	17,096	70,347	74,536	116,675	191,211	(22,379)
Total EXPENSES	2,202,927	183,577	193,728	917,886	921,686	1,522,968	2,444,654	(241,727)
<b>NET SURPLUS/(DEFICIT)</b>	<b>211,763</b>	<b>17,647</b>	<b>(183,484)</b>	<b>88,235</b>	<b>(52,951)</b>	<b>265,532</b>	<b>212,581</b>	<b>(818)</b>

# CAPCO

## Income Statement

6/1/17-5/31/18 ECD GRANTS

LINE ITEM	Amended for COLA	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOTAL CONTRACT	REMAINING
	TOTAL BUDGET	5/1/2018 5/31/2018	5/1/2018 5/31/2018	6/1/2017 5/31/2018	6/1/2017 5/31/2018			
<b>HSP - Head Start</b>								
REVENUE								
GRANT REVENUE								
GRANT REVENUE	1,605,410	133,784	147,287	1,605,410	1,520,386	85,024	1,605,410	0
TOTAL GRANT REVENUE	1,605,410	133,784	147,287	1,605,410	1,520,386	85,024	1,605,410	0
OTHER REVENUE								
SPECIAL NEEDS SERVICE REIMBURSEMENT	9,500	792	1,155	9,500	8,505	1,225	9,730	-230
ERATE REFUNDS	8,900	742	0	8,900	5,243	0	5,243	3,657
CASH DONATIONS	0	0	0	0	5,000	0	5,000	-5,000
INKIND DONATIONS	441,396	36,783	234,877	441,396	522,629	28,419	551,048	-109,652
TOTAL OTHER REVENUE	459,796	38,316	236,032	459,796	541,377	29,644	571,021	-111,225
Total REVENUE	2,065,206	172,101	383,319	2,065,206	2,061,763	114,668	2,176,431	-111,225
EXPENSES								
PERSONELL								
WAGES/SALARIES								
SALARY/WAGE EXPENSE	1,102,121	91,843	86,677	1,102,121	989,486	17,563	1,007,049	95,072
NEW ACCRUED BENEFIT TIME	23,826	1,985	2,949	23,826	28,041	0	28,041	-4,216
Total WAGES/SALARIES	1,125,947	93,829	89,627	1,125,947	1,017,527	17,563	1,035,090	90,857
FRINGES								
FICA EXPENSE	82,711	6,893	6,258	82,711	70,156	1,191	71,348	11,364
UNEMPLOYMENT INSURANCE EXPENSE	32,436	2,703	2,647	32,436	30,342	527	30,869	1,567
WORKERS COMP EXPENSE	13,840	1,153	738	13,840	11,066	182	11,248	2,592
DISABILITY INSURANCE EXPENSE	3,024	252	316	3,024	4,499	0	4,499	-1,475
GROUP INSURANCE EXPENSE	129,080	10,757	11,223	129,080	147,175	0	147,175	-18,095
401-K EXPENSE	21,275	1,773	1,516	21,275	17,453	309	17,762	3,513
Fringes on Accrued Leave Earned	2,537	211	413	2,537	4,066	0	4,066	-1,529
Total FRINGES	284,904	23,742	23,110	284,904	284,757	2,209	286,966	-2,062
Total PERSONELL	1,410,850	117,571	112,737	1,410,850	1,302,284	19,772	1,322,056	88,794
MATERIALS								
PROGRAM MATERIALS	7,675	640	0	7,675	979	0	979	6,696
PROGRAM SUPPLIES	602	50	6,285	602	14,821	1,444	16,265	-15,664
MEDICAL SUPPLIES	2,000	167	0	2,000	515	0	515	1,485
DISABILITY SUPPLIES	1,000	83	0	1,000	449	0	449	551
EDUCATIONAL SUPPLIES	7,500	625	932	7,500	7,344	45	7,389	111
Total MATERIALS	18,777	1,565	7,217	18,777	24,109	1,489	25,598	-6,822
OTHER THAN PERSONELL								
FOOD & FOOD SUPPLIES	0	0	1,014	0	2,882	748	3,630	-3,630
SPEECH SERVICES	1,000	83	56	1,000	1,155		1,155	-155
DENTAL SERVICES	500	42		500			0	500
MENTAL HEALTH SERVICES			0		33		33	-33
PARENT SERVICES	2,500	208	147	2,500	913	101	1,015	1,485
FAMILY EMPOWERMENT	500	42		500			0	500
CHILD ACCIDENT INSURANCE	600	50	45	600	566		566	34
VEHICLE INSURANCE	4,000	333	308	4,000	3,229		3,229	771
VEHICLE MAINTENANCE	3,000	250	252	3,000	1,429	71	1,500	1,500
VEHICLE FUEL	2,500	208	98	2,500	911	85	996	1,504
VEHICLE REGISTRATION	200	17	0	200	38	0	38	162

LINE ITEM	Amended for COLA	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOTAL CONTRACT	REMAINING
	TOTAL BUDGET	5/1/2018 5/31/2018	5/1/2018 5/31/2018	6/1/2017 5/31/2018	6/1/2017 5/31/2018			
<b>HSP - Head Start</b>								
INTERNET SERVICE	1,500	125	275	1,500	2,094	0	2,094	-594
CENTER TELEPHONE	5,000	417	60	5,000	4,712	31	4,742	258
Computer & Software Expense	5,000	417	0	5,000	3,349	3,620	6,970	-1,970
MEETING EXPENSE	0	0	0	0	26	0	26	-26
CONFERENCE EXPENSE	0	0	0	0	880	249	1,129	-1,129
TRAINING & TECHNICAL AST	0	0	0	0	1,476	0	1,476	-1,476
TEACHER TRAININGS	3,600	300	0	3,600	846	-846	0	3,600
Staff Development	500	42	0	500	1,703	0	1,703	-1,203
LOCAL TRAVEL	8,000	667	391	8,000	4,397	99	4,497	3,503
OUT OF TOWN TRAVEL	0	0	834	0	1,032	-1,032	0	0
POLICY COUNCIL EXPENSE	1,000	83	10	1,000	1,024	0	1,024	-24
STAFF IMMUNIZATIONS	500	42	0	500	141	0	141	360
DUES & SUBSCRIPTIONS	10,000	833	37	10,000	10,042	200	10,242	-242
BACKGROUND CHECKS	1,200	100	25	1,200	472	0	472	728
PERMITS, FEES, & RENTALS	2,000	167	252	2,000	2,336	0	2,336	-336
EQUIPMENT PURCHASE	0	0	18,800	0	18,800	0	18,800	-18,800
Total OTHER THAN PERSONELL	53,100	4,425	22,605	53,100	64,485	3,327	67,812	-14,712
<b>CONTRACTUAL</b>								
CONTRACTUAL SERVICES-OTHER	8,400	700	-8,128	8,400	9,257		9,257	-857
Total CONTRACTUAL	8,400	700	-8,128	8,400	9,257	0	9,257	-857
<b>INKIND</b>								
VOLUNTEERS/INTERNS	86,727	7,227	7,039	86,727	29,670	24,487	54,158	32,569
VOLUNTEERS-PROFESSIONALS	0	0	15,801	0	32,569	0	32,569	-32,569
INKIND DONATIONS	4,700	392	-3,873	4,700	769	3,931	4,700	0
INKIND TRANSPORTATION	272,269	22,689	179,643	272,269	359,887	0	359,887	-87,618
INKIND DONATED SPACE	77,700	6,475	36,267	77,700	99,733	0	99,733	-22,033
Total INKIND	441,396	36,783	234,877	441,396	522,629	28,419	551,048	-109,652
<b>SPACE</b>								
PROGRAM RENT	60,383	5,032	5,030	60,383	59,771	0	59,771	612
PROGRAM UTILITIES	2,000	167	206	2,000	2,612	259	2,871	-871
SMAIN BLG ALLOCATION	28,000	2,333	1,572	28,000	29,746	0	29,746	-1,746
Total Space	90,383	7,532	6,808	90,383	92,129	259	92,388	-2,005
<b>ADMINISTRATION</b>								
OFFICE SUPPLIES	5,000	417	47	5,000	3,766	515	4,282	718
COMMERCIAL INSURANCE	1,700	142	89	1,700	1,063	0	1,063	637
PARKING LOT RENTAL	400	33	20	400	322	0	322	78
JANITORIAL MAINTENANCE	3,000	250	0	3,000	701	0	701	2,299
BUILDING MAINTENANCE	0	0	0	0	426	0	426	-426
FINANCIAL AUDIT	6,200	517	2,919	6,200	10,006	0	10,006	-3,806
PAYROLL PROCESSING	4,300	358	577	4,300	3,939	43	3,981	319
POSTAGE	1,200	100	92	1,200	1,185	0	1,185	15
DUPLICATING & PRINTING	5,000	417	418	5,000	4,560	433	4,993	7
TELEPHONE	2,000	167	7	2,000	907	0	907	1,093
ADVERTISING	1,500	125	0	1,500	1,253	415	1,668	-168
BUILDING DEPRECIATION			2,878		6,908	0	6,908	-6,908
BUILDING ALLOCATION	12,000	1,000	554	12,000	12,232	0	12,232	-232
Total ADMINISTRATION	42,300	3,525	7,603	42,300	47,269	1,406	48,675	-6,375
Total EXPENSES	2,065,206	172,101	383,719	2,065,206	2,062,163	54,672	2,116,835	-51,629
<b>NET SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>-400</b>	<b>0</b>	<b>-400</b>	<b>59,996</b>	<b>59,596</b>	<b>-59,596</b>

# CAPCO

## Income Statement

6/1/17-5/31/18 ECD GRANTS

LINE ITEM	TOTAL BUDGET	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOTAL CONTRACT	REMAINING
		5/1/2018 5/31/2018	5/1/2018 5/31/2018	6/1/2017 5/31/2018	6/1/2017 5/31/2018			
<b>TTA - HEAD START TRAINING &amp; TECH ASST</b>								
REVENUE								
GRANT REVENUE								
GRANT REVENUE	22,400	1,867	5,299	22,400	26,901	-4,501	22,400	0
TOTAL GRANT REVENUE	22,400	1,867	5,299	22,400	26,901	-4,501	22,400	0
Total REVENUE	22,400	1,867	5,299	22,400	26,901	-4,501	22,400	0
EXPENSES								
MATERIALS								
PROGRAM SUPPLIES	2,000	167	0	2,000	65	0	65	1,935
Total MATERIALS	2,000	167	0	2,000	65	0	65	1,935
OTHER THAN PERSONELL								
MEETING EXPENSE	0	0	0	0	2,668		2,668	-2,668
CONFERENCE EXPENSE	0	0	303	0	1,486		1,486	-1,486
TRAINING & TECHNICAL AST	3,000	250	0	3,000	5,480		5,480	-2,480
OUT OF TOWN TRAVEL	11,500	958	4,995	11,500	17,202	-4,501	12,701	-1,201
Total OTHER THAN PERSONELL	14,500	1,208	5,299	14,500	26,836	-4,501	22,335	-7,835
CONTRACTUAL								
CONTRACTUAL SERVICES-OTHER	5,900	492	0	5,900	0		0	5,900
Total CONTRACTUAL	5,900	492	0	5,900	0	0	0	5,900
Total EXPENSES	22,400	1,867	5,299	22,400	26,901	-4,501	22,400	0
<b>NET SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# CAPCO

## Income Statement

6/1/17-5/31/18 ECD GRANTS

LINE ITEM	Amended for COLA		BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOTAL CONTRACT	REMAINING
	TOTAL BUDGET	5/1/2018 5/31/2018	5/1/2018 5/31/2018	6/1/2017 5/31/2018	6/1/2017 5/31/2018				
<b>EHS - Early Head Start</b>									
REVENUE									
GRANT REVENUE									
GRANT REVENUE	932,725	77,727	95,017	932,725	973,475	-40,750	932,725	0	
<b>TOTAL GRANT REVENUE</b>	<b>932,725</b>	<b>77,727</b>	<b>95,017</b>	<b>932,725</b>	<b>973,475</b>	<b>-40,750</b>	<b>932,725</b>	<b>0</b>	
OTHER REVENUE									
INSURANCE PROCEEDS	0	0		0	12,000	0	12,000	-12,000	
INKIND DONATIONS	31,690	2,641	0	31,690	0	0	0	31,690	
<b>Total OTHER REVENUE</b>	<b>31,690</b>	<b>2,641</b>	<b>0</b>	<b>31,690</b>	<b>12,000</b>	<b>0</b>	<b>12,000</b>	<b>19,690</b>	
<b>Total REVENUE</b>	<b>964,415</b>	<b>80,368</b>	<b>95,017</b>	<b>964,415</b>	<b>985,475</b>	<b>-40,750</b>	<b>944,725</b>	<b>19,690</b>	
EXPENSES									
PERSONELL									
WAGES/SALARIES									
SALARY/WAGE EXPENSE	560,486	46,707	47,255	560,486	579,548	10,087	589,635	-29,149	
NEW ACCRUED BENEFIT TIME	40,861	3,405	3,021	40,861	40,881		40,881	-20	
<b>Total WAGES/SALARIES</b>	<b>601,347</b>	<b>50,112</b>	<b>50,275</b>	<b>601,347</b>	<b>620,429</b>	<b>10,087</b>	<b>630,517</b>	<b>-29,170</b>	
FRINGES									
FICA EXPENSE	46,691	3,891	3,399	46,691	40,506	695	41,201	5,490	
UNEMPLOYMENT INSURANCE EXPENSE	18,311	1,526	1,459	18,311	17,783	303	18,086	225	
WORKERS COMP EXPENSE	7,812	651	419	7,812	5,076	102	5,178	2,634	
DISABILITY INSURANCE EXPENSE	1,731	144	131	1,731	1,497	0	1,497	234	
GROUP INSURANCE EXPENSE	100,337	8,361	8,862	100,337	95,484	0	95,484	4,853	
401-K EXPENSE	13,394	1,116	1,014	13,394	12,657	231	12,888	506	
Fringes on Accrued Leave Earned	4,352	363	423	4,352	5,745	0	5,745	-1,393	
<b>Total FRINGES</b>	<b>192,627</b>	<b>16,052</b>	<b>15,706</b>	<b>192,627</b>	<b>178,748</b>	<b>1,331</b>	<b>180,079</b>	<b>12,549</b>	
<b>Total PERSONELL</b>	<b>793,974</b>	<b>66,165</b>	<b>65,981</b>	<b>793,974</b>	<b>799,177</b>	<b>11,418</b>	<b>810,595</b>	<b>-16,621</b>	
MATERIALS									
PROGRAM MATERIALS	8,567	714	0	8,567	344	0	344	8,223	
PROGRAM SUPPLIES	668	56	2,936	668	12,616	366	12,982	-12,314	
MEDICAL SUPPLIES	1,500	125	0	1,500	405	0	405	1,095	
DISABILITY SUPPLIES	500	42	0	500	78	0	78	422	
EDUCATIONAL SUPPLIES	3,000	250	102	3,000	3,211	376	3,587	-587	
<b>Total MATERIALS</b>	<b>14,235</b>	<b>1,186</b>	<b>3,038</b>	<b>14,235</b>	<b>16,653</b>	<b>742</b>	<b>17,395</b>	<b>-3,161</b>	
OTHER THAN PERSONELL									
FOOD & FOOD SUPPLIES	0	0	8	0	835		835	-835	
SPEECH SERVICES	250	21		250			0	250	
DENTAL SERVICES	250	21		250			0	250	
MENTAL HEALTH SERVICES	1,000	83	0	1,000	11	36	47	953	
PARENT SERVICES	1,750	146		1,750			0	1,750	
FAMILY EMPOWERMENT	0	0	65	0	503		503	-503	
CHILD ACCIDENT INSURANCE	210	18	16	210	199		199	11	
VEHICLE INSURANCE	2,200	183	163	2,200	1,475		1,475	725	
VEHICLE MAINTENANCE	1,000	83	168	1,000	690	25	715	285	
VEHICLE FUEL	1,000	83	29	1,000	267	30	297	703	
VEHICLE REGISTRATION	500	42	0	500	14	0	14	486	
INTERNET SERVICE	2,000	167	793	2,000	2,713	0	2,713	-713	
CENTER TELEPHONE	4,100	342	57	4,100	3,532	13	3,545	555	
Computer & Software Expense	2,000	167	0	2,000	195	1,272	1,467	533	
MEETING EXPENSE	0	0	0	0	9	0	9	-9	
CONFERENCE EXPENSE			0		309	-309	0	0	

LINE ITEM	Amended for COLA				YTD BUDGET	YTD ACTUAL	FORECAST	TOTAL CONTRACT	REMAINING
	TOTAL BUDGET	BUDGET	ACTUAL	BUDGET					
	5/31/2018	5/1/2018	5/31/2018	6/1/2017	6/1/2017				
				5/31/2018	5/31/2018				
<b>EHS - Early Head Start</b>									
TRAINING & TECHNICAL AST	0	0	0	0	1,064	-1,064	0	0	
TEACHER TRAININGS	750	63	0	750	46	-46	0	750	
Staff Development	0	0	0	0	598	0	598	-598	
LOCAL TRAVEL	1,500	125	130	1,500	1,548	34	1,582	-82	
OUT OF TOWN TRAVEL	0	0	293	0	278	-277	0	0	
POLICY COUNCIL EXPENSE	800	67	0	800	289	0	289	511	
STAFF IMMUNIZATIONS	500	42	0	500	32	0	32	469	
DUES & SUBSCRIPTIONS	2,500	208	13	2,500	3,528	0	3,528	-1,028	
BACKGROUND CHECKS	750	63	25	750	453	0	453	297	
PERMITS, FEES, & RENTALS	1,000	83	199	1,000	2,544	0	2,544	-1,544	
EQUIPMENT PURCHASE			18,800		18,800	0	18,800	-18,800	
Total OTHER THAN PERSONELL	24,060	2,005	20,760	24,060	39,933	-287	39,646	-15,586	
<b>CONTRACTUAL</b>									
CONTRACTUAL SERVICES-OTHER	5,000	417	-7,968	5,000	5,685	0	5,685	-685	
Total CONTRACTUAL	5,000	417	-7,968	5,000	5,685	0	5,685	-685	
<b>INKIND</b>									
VOLUNTEERS/INTERNS	30,390	2,533		30,390			0	30,390	
INKIND DONATIONS	1,300	108		1,300			0	1,300	
INKIND DONATED SPACE	0	0		0			0	0	
Total INKIND	31,690	2,641	0	31,690	0	0	0	31,690	
<b>SPACE</b>									
PROGRAM RENT	47,393	3,949	3,887	47,393	46,428	0	46,428	965	
PROGRAM UTILITIES	8,000	667	1,820	8,000	22,652	1,952	24,604	-16,604	
SMAIN BLG ALLOCATION	16,700	1,392	713	16,700	13,496	0	13,496	3,204	
Total SPACE	72,093	6,008	6,420	72,093	82,576	1,952	84,528	-12,435	
<b>ADMINISTRATION</b>									
OFFICE SUPPLIES	2,000	167	17	2,000	1,292	181	1,473	527	
COMMERCIAL INSURANCE	2,200	183	353	2,200	4,236	0	4,236	-2,036	
PARKING LOT RENTAL	213	18	9	213	159	0	159	54	
JANITORIAL MAINTENANCE	5,000	417	842	5,000	6,051	40	6,091	-1,091	
BUILDING MAINTENANCE	0	0	75	0	4,009	0	4,009	-4,009	
TRASH REMOVAL	1,400	117	262	1,400	1,714	0	1,714	-314	
FINANCIAL AUDIT	3,000	250	1,714	3,000	5,672	0	5,672	-2,672	
PAYROLL PROCESSING	1,800	150	254	1,800	2,124	18	2,142	-342	
POSTAGE	500	42	30	500	563	0	563	-63	
DUPLICATING & PRINTING	2,000	167	164	2,000	1,929	184	2,113	-113	
TELEPHONE	1,000	83	130	1,000	1,631	127	1,758	-758	
ADVERTISING	250	21	0	250	1,014	187	1,201	-951	
BUILDING DEPRECIATION			2,728		6,548	0	6,548	-6,548	
BUILDING ALLOCATION	4,000	333	208	4,000	4,509	0	4,509	-509	
Total ADMINISTRATION	23,363	1,947	6,785	23,363	41,450	738	42,189	-18,826	
Total EXPENSES	964,415	80,368	95,017	964,415	985,475	14,564	1,000,039	-35,624	
<b>NET SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-55,314</b>	<b>-55,314</b>	<b>55,314</b>	

**CAPCO**

**Income Statement**

6/1/17-5/31/18 ECD GRANTS

LINE ITEM	TOTAL BUDGET	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOTAL CONTRACT	REMAINING
		5/1/2018 5/31/2018	5/1/2018 5/31/2018	6/1/2017 5/31/2018	6/1/2017 5/31/2018			
<b>ETA - EARLY HS TRAINING &amp; TECH. ASST</b>								
REVENUE								
GRANT REVENUE								
GRANT REVENUE	24,000	2,000	3,267	24,000	16,192	7,808	24,000	0
TOTAL GRANT REVENUE	24,000	2,000	3,267	24,000	16,192	7,808	24,000	0
Total REVENUE	24,000	2,000	3,267	24,000	16,192	7,808	24,000	0
EXPENSES								
MATERIALS								
PROGRAM SUPPLIES	1,800	150	0	1,800	23		23	1,777
Total MATERIALS	1,800	150	0	1,800	23	0	23	1,777
OTHER THAN PERSONELL								
MEETING EXPENSE	0	0	0	0	1,021		1,021	-1,021
CONFERENCE EXPENSE	0	0	107	0	2,512		2,512	-2,512
TRAINING & TECHNICAL AST	4,600	383	0	4,600	2,872	2,111	4,983	-383
TEACHER TRAININGS	0	0	876	0	876		876	-876
OUT OF TOWN TRAVEL	13,300	1,108	2,284	13,300	8,888	5,697	14,585	-1,285
Total OTHER THAN PERSONELL	17,900	1,492	3,267	17,900	16,169	7,808	23,977	-6,077
CONTRACTUAL								
CONTRACTUAL SERVICES-OTHER	4,300	358	0	4,300	0		0	4,300
Total CONTRACTUAL	4,300	358	0	4,300	0	0	0	4,300
Total EXPENSES	24,000	2,000	3,267	24,000	16,192	7,808	24,000	0
NET SURPLUS/(DEFICIT)	0	0	0	0	0	0	0	0



**CAPCO**

**Income Statement**

6/1/17-5/31/18 ECD GRANTS

LINE ITEM	Amended for COLA	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOTAL CONTRACT	REMAINING
	TOTAL BUDGET	5/1/2018 5/31/2018	5/1/2018 5/31/2018	6/1/2017 5/31/2018	6/1/2017 5/31/2018			
<b>MAG - Management and General</b>								
REVENUE								
GRANT REVENUE								
GRANT REVENUE	182,739	15,228	19,145	182,739	184,536	2,486	187,022	-4,283
TOTAL GRANT REVENUE	182,739	15,228	19,145	182,739	184,536	2,486	187,022	-4,283
Total REVENUE	182,739	15,228	19,145	182,739	184,536	2,486	187,022	-4,283
EXPENSES								
PERSONELL								
FRINGES								
WORKERS COMP EXPENSE	0	0	0	0	178	-178	0	0
Total FRINGES	0	0	0	0	178	-178	0	0
Total PERSONELL	0	0	0	0	178	-178	0	0
EXPENSES								
MATERIALS								
PROGRAM MATERIALS	0	0	0	0	3	-3	0	0
Total MATERIALS	0	0	0	0	3	-3	0	0
OTHER THAN PERSONELL								
FOOD & FOOD SUPPLIES	0	0	0	0	0	0	0	0
MEETING EXPENSE	0	0	0	0	0	0	0	0
TRAINING & TECHNICAL AST	0	0	0	0	0	0	0	0
Staff Development	0	0	0	0	0	0	0	0
Total OTHER THAN PERSONELL	0	0	0	0	0	0	0	0
EXPENSES								
SPACE								
PROGRAM UTILITIES	0	0	0	0	464	-464	0	0
Total	0	0	0	0	464	-464	0	0
ADMINISTRATION								
OFFICE SUPPLIES	0	0	0	0	0	0	0	0
JANITORIAL MAINTENANCE	0	0	0	0	0	0	0	0
BUILDING MAINTENANCE	0	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0	0
VEHICLE DEPRECIATION	0	0	0	0	0	0	0	0
ADMINISTRATIVE ALLOCATION	182,739	15,228	19,145	182,739	183,890	3,131	187,022	-4,283
Total ADMINISTRATION	182,739	15,228	19,145	182,739	183,890	3,131	187,022	-4,283
Total EXPENSES	182,739	15,228	19,145	182,739	184,536	2,486	187,022	-4,283
<b>NET SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

CAPCO

Income Statement

6/1/17-5/31/18 ECD GRANTS

LINE ITEM	BUDGET		ACTUAL		YTD BUDGET		YTD ACTUAL		FORECAST	TOTAL CONTRACT	REMAINING
	TOTAL BUDGET	5/1/2018 5/31/2018	5/1/2018 5/31/2018	6/1/2017 5/31/2018	6/1/2017 5/31/2018						
<b>UPK - Universal Pre-K</b>											
<b>REVENUE</b>											
GRANT REVENUE											
GRANT REVENUE	180,000	15,000	19,470	165,000	173,370	19,800	193,170	-13,170			
TOTAL GRANT REVENUE	180,000	15,000	19,470	165,000	173,370	19,800	193,170	-13,170			
OTHER REVENUE											
SERVICE FEES	0	0	4,028	0	36,231	4,028	40,259	-40,259			
SALARY REIMBURSEMENTS	32,000	2,667	0	29,333	0	0	0	32,000			
TOTAL OTHER REVENUE	32,000	2,667	4,028	29,333	36,231	4,028	40,259	-8,259			
Total REVENUE	212,000	17,667	23,498	194,333	209,601	23,828	233,429	-21,429			
<b>EXPENSES</b>											
PERSONELL											
WAGES/SALARIES											
SALARY/WAGE EXPENSE	117,912	9,826	11,003	108,086	111,970	2,218	114,188	3,724			
NEW ACCRUED BENEFIT TIME	2,184	182	205	2,002	1,849	0	1,849	335			
Total WAGES/SALARIES	120,096	10,008	11,208	110,088	113,819	2,218	116,038	4,058			
FRINGES											
FICA EXPENSE	9,162	764	773	8,399	7,909	141	8,050	1,112			
UNEMPLOYMENT INSURANCE EXPENSE	3,593	299	330	3,294	3,392	67	3,458	135			
WORKERS COMP EXPENSE	1,533	128	74	1,405	936	56	992	541			
DISABILITY INSURANCE EXPENSE	297	25	27	272	135	0	135	162			
GROUP INSURANCE EXPENSE	18,602	1,550	1,481	17,052	17,427	0	17,427	1,175			
401-K EXPENSE	2,327	194	191	2,133	1,909	31	1,940	387			
Fringes on Accrued Leave Earned	233	19	29	214	259	0	259	-26			
Total FRINGES	35,747	2,979	2,905	32,768	31,967	294	32,261	3,486			
Total PERSONELL	155,843	12,987	14,113	142,856	145,786	2,513	148,299	7,544			
MATERIALS											
PROGRAM SUPPLIES	7,500	625	0	6,875	29	0	29	7,471			
EDUCATIONAL SUPPLIES	0	0	145	0	1,393	0	1,393	-1,393			
Total MATERIALS	7,500	625	145	6,875	1,422	0	29	7,471			
OTHER THAN PERSONELL											
INTERNET SERVICE	30	3	4	28	18	0	18	12			
CENTER TELEPHONE	0	0	7	0	39	4	43	-43			
MEETING EXPENSE	0	0	0	0	140	0	140	-140			
TRAINING & TECHNICAL AST	0	0	0	0	374	0	374	-374			
TEACHER TRAININGS	2,000	167	0	1,833	0	0	0	2,000			
Staff Development	0	0	0	0	0	0	0	0			
LOCAL TRAVEL	1,000	83	18	917	164	7	171	829			
Out of Town Travel	2,000	167	168	1,833	214	0	214	1,786			
DUES & SUBSCRIPTIONS	1,100	92	0	1,008	0	0	0	1,100			
Total OTHER THAN PERSONELL	6,130	511	197	5,619	949	11	959	5,171			
SPACE											
PROGRAM RENT	27,860	2,322	2,383	25,538	28,267	0	28,267	-407			
SMAIN BLG ALLOCATION	0	0	64	0	1,209	0	1,209	-1,209			
Total SPACE	27,860	2,322	2,447	25,538	29,475	0	29,475	-1,615			
ADMINISTRATION											
COMMERCIAL INSURANCE	489	41	20	448	242	0	242	247			
PARKING LOT RENTAL	25	2	2	23	19	0	19	6			
FINANCIAL AUDIT	600	50	287	550	1,011	0	1,011	-411			
PAYROLL PROCESSING	450	38	52	413	329	4	333	117			
TELEPHONE	100	8	0	92	17	0	17	83			
ADVERTISING	0	0	0	0	132	0	132	-132			
BUILDING DEPRECIATION	0	0	117	0	281	0	281	-281			
ADMINISTRATIVE ALLOCATION	12,003	1,000	1,213	11,003	11,762	165	11,926	77			
BUILDING ALLOCATION	1,000	83	38	917	587	0	587	413			
Total ADMINISTRATION	14,667	1,222	1,729	13,445	14,379	169	14,547	120			
Total EXPENSES	212,000	17,667	18,630	194,333	192,011	2,692	193,310	18,690			
<b>NET SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>4,868</b>	<b>0</b>	<b>17,590</b>	<b>21,136</b>	<b>40,119</b>	<b>-40,119</b>			

# CAPCO

## Income Statement

4/1/18 to 3/31/19 WAP

LINE ITEM	TOT BUDGET	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	TOTAL		
		5/1/2018 5/31/2018	5/1/2018 5/31/2018	4/1/2018 5/31/2018	5/31/2018	FORECAST	CONTRACT	REMAINING
<b>18.19WAP - 2018-2019 WAP</b>								
<b>REVENUE</b>								
GRANTS								
GRANT REVENUE	375,000	31,250	41,927	62,500	64,504	310,496	375,000	0
Total Grants	375,000	31,250	41,927	62,500	64,504	310,496	375,000	0
Total Revenue	375,000	31,250	41,927	62,500	64,504	310,496	375,000	0
<b>EXPENSES</b>								
Materials								
PROGRAM MATERIALS	36,411	3,034	7,232	6,069	8,968	27,443	36,411	0
SUBCONTRACT MATERIALS	8,500	708	835	1,417	835	7,665	8,500	0
Total	44,911	3,743	8,067	7,485	9,803	35,108	44,911	0
Total	44,911	3,743	8,067	7,485	9,803	35,108	44,911	0
Personnel								
Agency Labor								
Agency Salaries								
SALARY/WAGE EXPENSE	158,490	13,208	14,684	26,415	26,722	134,428	161,150	-2,660
NEW ACCRUED BENEFIT TIME	15,812	1,318	1,120	2,635	2,175	10,976	13,151	2,661
Total Agency Salaries	174,302	14,525	15,804	29,050	28,897	145,405	174,302	0
Fringes								
FICA EXPENSE	12,089	1,007	1,071	2,015	1,952	9,972	11,924	165
UNEMPLOYMENT INSURANCE EXPENSE	4,741	395	446	790	808	3,910	4,719	22
WORKERS COMP EXPENSE	14,501	1,208	581	2,417	1,025	11,551	12,576	1,925
DISABILITY INSURANCE EXPENSE	373	31	37	62	66	248	314	59
GROUP INSURANCE EXPENSE	25,557	2,130	1,535	4,260	3,200	24,833	28,033	-2,476
401-K EXPENSE	4,394	366	211	732	499	3,741	4,240	154
Fringes on Accrued Leave Earned	1,684	140	157	281	305	1,169	1,473	211
Total Fringes	63,339	5,278	4,037	10,557	7,856	55,423	63,279	60
Total Agency Labor	237,641	19,803	19,841	39,607	36,753	200,828	237,581	60
Subcontracted Labor								
SUBCONTRACT LABOR	6,000	500	835	1,000	835	5,165	6,000	0
Total Subcontracted Labor	6,000	500	835	1,000	835	5,165	6,000	0
Total Personnel	243,641	20,303	20,676	40,607	37,588	205,993	243,581	60
Program Support								
PROGRAM SUPPLIES	290	24	448	48	472	341	813	-523
OFFICE SUPPLIES	1,000	83	730	167	730	270	1,000	0
VEHICLE INSURANCE	2,000	167	167	333	337	1,667	2,004	-4

LINE ITEM	TOT BUDGET	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	TOTAL		
		5/1/2018 5/31/2018	5/1/2018 5/31/2018	4/1/2018 5/31/2018	5/31/2018	FORECAST	CONTRACT	REMAINING
VEHICLE MAINTENANCE	2,400	200	3,767	400	3,364	-685	2,679	-279
VEHICLE FUEL	2,000	167	485	333	485	1,515	2,000	0
VEHICLE REGISTRATION		0		0		0	0	0
PROGRAM RENT	1,200	100	95	200	190	950	1,140	60
PARKING LOT RENTAL	800	67	53	133	111	528	640	160
JANITORIAL MAINTENANCE		0		0		0	0	0
POSTAGE	350	29	66	58	175	175	350	0
DUPLICATING & PRINTING		0	10	0	10	0	10	-10
INTERNET SERVICE	1,700	142	42	283	58	419	476	1,224
TELEPHONE		0	111	0	51	1,107	1,158	-1,158
Computer & Software Expense		0	23	0	33		33	-33
CONFERENCE EXPENSE		0		0		0	0	0
Staff Development	160	13		27		160	160	0
LOCAL TRAVEL		0		0			0	0
OUT OF TOWN TRAVEL	1,700	142	976	283	976	724	1,700	0
TOOLS EXPENSE	1,800	150	630	300	919	881	1,800	0
DUES & SUBSCRIPTIONS	300	25	37	50	37	263	300	0
PERMITS, FEES, & RENTALS		0	40	0	40		40	-40
ADVERTISING		0	141	0	141		141	-141
BUILDING ALLOCATION	15,750	1,313	733	2,625	2,231	13,519	15,750	0
Total Program Support	31,450	2,621	8,552	5,242	10,362	21,834	32,195	-745
Audit								
FINANCIAL AUDIT	1,804	150	628	301	628	1,176	1,804	0
Total Audit	1,804	150	628	301	628	1,176	1,804	0
T & TA								
TRAINING & TECHNICAL AST	2,000	167	0	333	0	2,000	2,000	0
Total T & TA	2,000	167	0	333	0	2,000	2,000	0
HEALTH AND SAFETY								
HEALTH AND SAFETY WAGES	0	0	184	0	226		226	-226
HEALTH AND SAFETY	28,540	2,378	782	4,757	1,020	27,018	28,038	502
HEALTH & SAFETY-SUBMATERIAL	0	0	196	0	196		196	-196
HEALTH & SAFETY SUBLABOR	0	0	80	0	80		80	-80
Total Health and Safety	28,540	2,378	1,242	4,757	1,522	27,018	28,540	0
LIABILITY INSURANCE	154	13	0	26	0	154	154	0
Administration								
PAYROLL PROCESSING	1,000	83	40	167	72	928	1,000	0
ADMINISTRATIVE ALLOCATION	21,500	1,792	2,722	3,583	4,528	16,287	20,815	685
Total Administration	22,500	1,875	2,762	3,750	4,600	17,215	21,815	685
Total Expenses	375,000	31,250	41,927	62,500	64,504	310,497	375,000	0
<b>NET SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# CAPCO

## Income Statement

4/1/18 to 3/31/19 PI

LINE ITEM	TOT BUDGET	BUDGET 5/1/2018 5/31/2018	ACTUAL 5/1/2018 5/31/2018	YTD BUDGET 4/1/2018 5/31/2018	YTD ACTUAL 5/31/2018	FORECAST	TOTAL CONTRACT	REMAINING
<b>18.19PI - 2018-2019 Program Income</b>								
<b>REVENUE</b>								
GRANTS								
Current PY Program Income	0	0	4,003	0	4,003	0	4,003	-4,003
Total Grants	0	0	4,003	0	4,003	0	4,003	-4,003
Other Revenue								
Prior Year Revenue	0	0	0	0	0	0	0	0
Total Other Revenue	0	0	0	0	0	0	0	0
Total Revenue	0	0	4,003	0	4,003	0	4,003	-4,003
<b>EXPENSES</b>								
Materials								
PROGRAM MATERIALS	0	0	0	0	0	0	0	0
SUBCONTRACT MATERIALS	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0
Personnel								
Subcontracted Labor								
SUBCONTRACT LABOR	0	0	0	0	0	0	0	0
Total Subcontracted Labor	0	0	0	0	0	0	0	0
Total Personnel	0	0	0	0	0	0	0	0
Program Support								
PROGRAM SUPPLIES	0	0	0	0	0	0	0	0
OFFICE SUPPLIES	0	0	0	0	0	0	0	0
TOOLS EXPENSE	0	0	0	0	0	0	0	0
Total Program Support	0	0	0	0	0	0	0	0
HEALTH AND SAFETY								
HEALTH AND SAFETY	0	0	0	0	0	0	0	0
HEALTH & SAFETY-SUBMATERIAL	0	0	0	0	0	0	0	0
HEALTH & SAFETY SUBLABOR	0	0	0	0	0	0	0	0
Total Health and Safety	0	0	0	0	0	0	0	0
Administration								
ADMINISTRATIVE ALLOCATION	0	0	0	0	0	0	0	0
Total Administration	0	0	0	0	0	0	0	0
Total Expenses	0	0	0	0	0	0	0	0
<b>NET SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>4,003</b>	<b>0</b>	<b>4,003</b>	<b>0</b>	<b>4,003</b>	<b>-4,003</b>

# CAPCO

## Income Statement

5/3/17 to 5/2/18 RESTORE

LINE ITEM	TOT BUDGET	BUDGET		ACTUAL		YTD BUDGET 4/30/2018	YTD ACTUAL 5/31/2018	TOTAL FORECAST	TOTAL CONTRACT	REMAINING
		5/1/2018 5/31/2018	5/1/2018 5/31/2018	5/3/2017 4/30/2018	5/3/2017 5/31/2018					
<b>17.18RESTORE - 2017-2018 RESTORE</b>										
<b>REVENUE</b>										
GRANTS										
GRANT REVENUE	75,000	6,250	682	75,000	75,000			0	75,000	0
Total Grants	75,000	6,250	682	75,000	75,000			0	75,000	0
Total Revenue	75,000	6,250	682	75,000	75,000			0	75,000	0
<b>EXPENSES</b>										
Materials										
PROGRAM MATERIALS	58,646	4,887	0	58,646	3,921			0	3,921	54,725
SUBCONTRACT MATERIALS		0	0	0	780			0	780	-780
Total	58,646	4,887	0	58,646	4,701			0	4,701	53,945
Total	58,646	4,887	0	58,646	4,701			0	4,701	53,945
Personnel										
Agency Labor										
Agency Salaries										
SALARY/WAGE EXPENSE	8,448	704	138	8,448	6,592			0	6,592	1,856
NEW ACCRUED BENEFIT TIME		0	11	0	507			0	507	-507
Total Agency Salaries	8,448	704	148	8,448	7,099			0	7,099	1,349
Fringes										
FICA EXPENSE	646	54	9	646	445			0	445	202
UNEMPLOYMENT INSURANCE EXPEN	253	21	4	253	198			0	198	56
WORKERS COMP EXPENSE	1,135	95	4	1,135	524			0	524	611
DISABILITY INSURANCE EXPENSE	16	1	0	16	14			0	14	2
GROUP INSURANCE EXPENSE	663	55	15	663	48			0	48	615
401-K EXPENSE	242	20	2	242	191			0	191	51
Fringes on Accrued Leave Earned		0	1	0	71			0	71	-71
Total Fringes	2,956	246	36	2,956	1,491			0	1,491	1,465
Total Agency Labor	11,404	950	184	11,404	8,590			0	8,590	2,814
Subcontracted Labor										
SUBCONTRACT LABOR		0	0	0	55,955				55,955	-55,955
Total Subcontracted Labor		0	0	0	55,955			0	55,955	-55,955
Total Personnel	11,404	950	184	11,404	64,545			0	64,545	-53,141

LINE ITEM	BUDGET		ACTUAL		YTD BUDGET		YTD ACTUAL		TOTAL FORECAST CONTRACT REMAINING
	TOT BUDGET	5/1/2018 5/31/2018	5/1/2018 5/31/2018	5/3/2017 4/30/2018	5/31/2018				
Program Support									
PROGRAM SUPPLIES	1,200	100		1,200	288	0	288	913	
OFFICE SUPPLIES	0	0		0	369	0	369	-369	
VEHICLE INSURANCE	0	0	2	0	81	0	81	-81	
VEHICLE MAINTENANCE	0	0		0		0	0	0	
VEHICLE FUEL	0	0	4	0	320	0	320	-320	
VEHICLE REGISTRATION	0	0		0		0	0	0	
PROGRAM RENT	0	0		0		0	0	0	
PARKING LOT RENTAL	0	0	1	0	33	0	33	-33	
JANITORIAL MAINTENANCE	0	0	0	0	7	0	7	-7	
POSTAGE	0	0	1	0	61	0	61	-61	
DUPLICATING & PRINTING	0	0	0	0	5	0	5	-5	
INTERNET SERVICE	0	0	0	0	10	0	10	-10	
TELEPHONE	0	0	0	0	10	0	10	-10	
Computer & Software Expense	0	0		0		0	0	0	
Staff Development	0	0		0		0	0	0	
LOCAL TRAVEL	0	0	0	0	68	0	68	-68	
OUT OF TOWN TRAVEL	0	0	0	0	34	0	34	-34	
TOOLS EXPENSE	0	0		0		0	0	0	
DUES & SUBSCRIPTIONS	0	0		0		0	0	0	
PERMITS, FEES, & RENTALS	0	0		0		0	0	0	
ADVERTISING	0	0		0		0	0	0	
EQUIPMENT MAINTENANCE	0	0		0		0	0	0	
BUILDING ALLOCATION	0	0	7	0	555	0	555	-555	
Total Program Support	1,200	100	14	1,200	1,840	0	1,840	-640	
Audit									
FINANCIAL AUDIT	0	0	126	0	163	0	163	-163	
Total Audit	0	0	126	0	163	0	163	-163	
Administration									
PAYROLL PROCESSING		0	0	0	20	0	20	-20	
ADMINISTRATIVE ALLOCATION	3,750	313	21	3,750	3,682	49	3,730	20	
Total Administration	3,750	313	21	3,750	3,701	49	3,750	0	
Total Expenses	75,000	6,250	345	75,000	74,951	49	75,000	0	
<b>NET SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>336</b>	<b>0</b>	<b>49</b>	<b>-49</b>	<b>0</b>	<b>0</b>	

# CAPCO

## Income Statement

4/1/18-3/31/19 ESD NYSERDA

LINE ITEM	BUDGET		ACTUAL		YTD		BUDGET		YTD		FORECAST	TOTAL PY	REMAINING
	TOT BUDGET	5/31/2018	5/31/2018	5/31/2018	4/1/2018	5/31/2018	5/31/2018	5/31/2018					
<b>NYSERDA - NYSERDA</b>													
<b>REVENUE</b>													
Other Revenue													
NYSERDA REVENUE	95,000	7,917	13,928	87,087	16,323	228,077	244,400	-149,400					
Total Other Revenue	95,000	7,917	13,928	87,087	16,323	228,077	244,400	-149,400					
Total Revenue	95,000	7,917	13,928	87,087	16,323	228,077	244,400	-149,400					
<b>EXPENSES</b>													
Materials													
PROGRAM MATERIALS	19,000	1,583	1,998	17,413	2,095	36,895	38,990	-19,990					
SUBCONTRACT MATERIALS	0	0	1,010	0	1,010		1,010	-1,010					
Total	19,000	1,583	3,008	17,413	3,105	36,895	40,000	-21,000					
Total	19,000	1,583	3,008	17,413	3,105	36,895	40,000	-21,000					
Personnel													
Agency Labor													
Agency Salaries													
SALARY/WAGE EXPENSE	35,036	2,920	5,374	32,120	9,520	80,677	90,197	-55,161					
NEW ACCRUED BENEFIT TIME	2,733	228	410	2,508	5,999	5,999	11,998	-9,265					
Total Agency Salaries	37,769	3,147	5,784	34,628	15,519	86,676	102,195	-64,426					
Fringes													
FICA EXPENSE	2,889	241	399	2,651	698	6,172	6,870	-3,981					
UNEMPLOYMENT INSURANCE EXPENSE	857	71	165	781	289	2,420	2,710	-1,853					
WORKERS COMP EXPENSE	4,868	406	460	4,466	596	10,835	11,431	-6,563					
DISABILITY INSURANCE EXPENSE	66	6	13	66	46	153	199	-133					
GROUP INSURANCE EXPENSE	7,876	656	688	7,216	1,262	10,691	11,953	-4,077					
401-K EXPENSE	1,133	94	207	1,034	308	2,315	2,623	-1,490					
Fringes on Accrued Leave Earned	0	0	57	0	108	639	747	-747					
Total Fringes	17,689	1,474	1,991	16,214	3,307	33,226	36,533	-18,844					
Total Agency Labor	55,458	4,622	7,775	50,842	18,826	119,902	138,728	-83,270					
Subcontracted Labor													
SUBCONTRACT LABOR	0	0	1,010	0	1,010	-1,010	0	0					
Total Subcontracted Labor	0	0	1,010	0	1,010	-1,010	0	0					
Total Personnel	55,458	4,622	8,785	50,842	19,836	118,892	138,728	-83,270					



**BUDGET ACTUAL YTD BUDGET YTD ACTUAL**

<b>LINE ITEM</b>	<b>TOT BUDGET</b>	<b>5/1/2018 5/31/2018</b>	<b>5/1/2018 5/31/2018</b>	<b>4/1/2018 5/31/2018</b>	<b>5/31/2018</b>	<b>FORECAST</b>	<b>TOTAL PY</b>	<b>REMAINING</b>
<b>Program Support</b>								
PROGRAM SUPPLIES	0	0	75	0	75	2,926	3,000	-3,000
OFFICE SUPPLIES	0	0	0	0	137	863	1,000	-1,000
VEHICLE INSURANCE	616	51	134	561	265	1,073	1,338	-722
VEHICLE MAINTENANCE	0	0	1,018	0	1,018	1,982	3,000	-3,000
VEHICLE FUEL	0	0	1	0	56	944	1,000	-1,000
VEHICLE REGISTRATION	0	0	0	0	0	0	0	0
PROGRAM RENT	0	0	85	0	170	680	850	-850
PARKING LOT RENTAL	115	10	19	110	40	154	193	-78
JANITORIAL MAINTENANCE	0	0	0	0	0	0	0	0
POSTAGE	0	0	5	0	12	0	12	-12
DUPLICATING & PRINTING	0	0	0	0	0	0	0	0
INTERNET SERVICE	35	3	15	33	21	132	153	-118
TELEPHONE	324	27	7	297	17	54	71	253
Computer & Software Expense	0	0	0	0	0	0	0	0
Staff Development	0	0	0	0	0	0	0	0
LOCAL TRAVEL	0	0	9	0	14	76	90	-90
OUT OF TOWN TRAVEL	0	0	0	0	0	0	0	0
TOOLS EXPENSE	0	0	356	0	356	1,144	1,500	-1,500
DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0	0
PERMITS, FEES, & RENTALS	0	0	0	0	0	0	0	0
EQUIPMENT EXPENSE	0	0	0	0	0	20,000	20,000	-20,000
BUILDING ALLOCATION	3,176	265	268	2,915	784	4,116	4,900	-1,724
<b>Total Program Support</b>	<b>4,266</b>	<b>356</b>	<b>1,993</b>	<b>3,916</b>	<b>2,964</b>	<b>34,144</b>	<b>37,108</b>	<b>-32,842</b>
<b>Audit</b>								
FINANCIAL AUDIT	435	36	66	396	66	369	435	0
<b>Total Audit</b>	<b>435</b>	<b>36</b>	<b>66</b>	<b>396</b>	<b>66</b>	<b>369</b>	<b>435</b>	<b>0</b>
<b>T &amp; TA</b>								
TRAINING & TECHNICAL AST	0	0	0	0	0	5,000	5,000	-5,000
<b>Total T &amp; TA</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>-5,000</b>
<b>HEALTH AND SAFETY</b>								
HEALTH AND SAFETY WAGES	0	0	126	0	126	-126	0	0
HEALTH AND SAFETY	0	0	0	0	0	0	0	0
HEALTH & SAFETY-SUBMATERIAL	0	0	0	0	0	0	0	0
HEALTH & SAFETY SUBLABOR	0	0	0	0	0	0	0	0
<b>Total Health and Safety</b>	<b>0</b>	<b>0</b>	<b>126</b>	<b>0</b>	<b>126</b>	<b>-126</b>	<b>0</b>	<b>0</b>
<b>Administration</b>								
PAYROLL PROCESSING	203	17	15	187	26	177	203	0
ADMINISTRATIVE ALLOCATION	5,783	482	965	5,302	1,501	10,516	12,017	-6,234
<b>Total Administration</b>	<b>5,986</b>	<b>499</b>	<b>980</b>	<b>5,489</b>	<b>1,527</b>	<b>10,693</b>	<b>12,220</b>	<b>-6,234</b>
<b>Total Expenses</b>	<b>85,145</b>	<b>7,095</b>	<b>14,957</b>	<b>78,056</b>	<b>27,624</b>	<b>205,867</b>	<b>233,491</b>	<b>-148,346</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>9,855</b>	<b>821</b>	<b>-1,029</b>	<b>9,031</b>	<b>-11,301</b>	<b>22,211</b>	<b>10,909</b>	<b>-1,054</b>

# CAPCO

## Income Statement

### 10/1/17-9/30/18 FAMILY DEVELOPMENT CSBG GRANTS

LINE ITEM	PENDING Amended		ACTUAL 5/1/2018 5/31/2018	YTD BUDGET 10/1/2018 5/31/2018	YTD ACTUAL 5/31/2018	FORECAST	TOTAL CONTRACT	REMAINING
	TOT BUDGET	BUDGET 5/1/2018 5/31/2018						
<b>17.18CSBG - 2017-2018 CSBG</b>								
REVENUE								
GRANT REVENUE								
GRANT REVENUE	234,351	19,529	17,582	78,117	95,763	138,588	234,351	0
Prior Year Revenue	45,560	3,797	0	15,187	45,560	0	45,560	0
Total GRANT REVENUE	279,911	23,326	17,582	93,304	141,323	138,588	279,911	0
OTHER REVENUE								
OTHER INCOME	0	0	0	0	0	0	0	0
CASH DONATIONS	0	0	0	0	0	0	0	0
INKIND DONATIONS	58,588	4,882	0	19,529	175,012	0	175,012	-116,424
Total OTHER REVENUE	58,588	4,882	0	19,529	175,012	0	175,012	-116,424
Total REVENUE	338,499	28,208	17,582	112,833	316,335	138,588	454,923	-116,424
EXPENSES								
PERSONNEL								
SALARIES/WAGES								
SALARY/WAGE EXPENSE	112,181	9,348	6,791	37,394	60,072	42,748	102,820	9,361
NEW ACCRUED BENEFIT TIME	7,879	657	725	2,626	5,534	3,413	8,948	-1,069
Total SALARIES/WAGES	120,060	10,005	7,516	40,020	65,606	46,161	111,768	8,292
FRINGES								
FICA EXPENSE	8,826	736	506	2,942	4,647	3,270	7,917	909
UNEMPLOYMENT INSURANCE EXPENSE	3,491	291	204	1,164	1,891	1,282	3,174	317
WORKERS COMP EXPENSE	1,007	84	36	336	496	351	847	161
DISABILITY INSURANCE EXPENSE	291	24	20	97	391	112	503	-212
GROUP INSURANCE EXPENSE	10,845	904	768	3,615	6,940	3,073	10,013	832
401-K EXPENSE	3,313	276	165	1,104	1,659	1,181	2,840	473
Fringes on Accrued Leave Earned	941	78	102	314	775	364	1,138	-198
Total FRINGES	28,714	2,393	1,801	9,571	16,799	9,633	26,432	2,282
Total PERSONNEL	148,774	12,398	9,317	49,591	82,405	55,794	138,200	10,574
OTHER THAN PERSONNEL								
PROGRAM MATERIALS	3,364	280	202	1,121	506	500	1,006	2,358
PROGRAM SUPPLIES	1,322	110	1,165	441	1,296	26	1,322	0
OFFICE SUPPLIES	757	63	43	252	500	257	757	0
Direct Beneficiary Costs	18,240	1,520	716	6,080	1,368	2,000	3,368	14,872
FOOD & FOOD SUPPLIES	263	22	41	88	383	165	548	-285
VEHICLE INSURANCE	1,924	160	172	641	1,239	1,376	2,616	-692
VEHICLE MAINTENANCE	1,278	106	0	426	683	595	1,278	0
VEHICLE FUEL	583	49	-391	194	-1,011	0	-1,011	1,594
VEHICLE REGISTRATION	200	17	0	67	197	0	197	3
PARKING LOT RENTAL	843	70	53	281	478	213	691	152
BOARD EXPENDITURES	4,130	344	0	1,377	1,803	901	2,704	1,426
POSTAGE	300	25	30	100	235	65	300	0
DUPLICATING & PRINTING	953	79	163	318	788	165	953	0

LINE ITEM	Amended	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOTAL CONTRACT	REMAINING
	TOT BUDGET	5/1/2018 5/31/2018	5/1/2018 5/31/2018	10/1/2018 5/31/2018	5/31/2018			
INTERNET SERVICE	505	42	127	168	421	507	928	-423
TELEPHONE	853	71	28	284	510	112	622	231
Computer & Software Expense	5,583	465	850	1,861	3,883	1,700	5,583	0
MEETING EXPENSE	1,362	114	35	454	325	163	488	874
CONFERENCE EXPENSE	5,374	448	425	1,791	4,569	805	5,374	0
TRAINING & TECHNICAL AST	0	0	0	0	0	0	0	0
Staff Development	2,028	169	0	676	528	500	1,028	1,000
LOCAL TRAVEL	606	51	111	202	654	327	980	-374
OUT OF TOWN TRAVEL	11,832	986	577	3,944	3,037	3,500	6,537	5,295
DUES & SUBSCRIPTIONS	4,050	338	0	1,350	1,216	2,834	4,050	0
PERMITS, FEES, & RENTALS	0	0	0	0	11	0	11	-11
ADVERTISING	550	46	0	183	0	550	550	0
BUILDING ALLOCATION	38,918	3,243	2,193	12,973	24,661	14,257	38,918	0
Total OTHER THAN PERSONNEL	105,819	8,818	6,541	35,273	48,281	31,518	79,798	26,020
CONTRACTUAL								
CONTRACTUAL SERVICES-OTHER	5,000	417	0	1,667	415	4,585	5,000	0
Total CONTRACTUAL	5,000	417	0	1,667	415	4,585	5,000	0
INKIND								
FARMERS MARKET EBT EXPENSE	0	0	0	0	0	0	0	0
VOLUNTEERS/INTERNS	0	0	0	0	12,162	0	12,162	-12,162
INKIND DONATIONS	58,588	4,882	0	19,529	162,850	0	162,850	-104,262
Total INKIND	58,588	4,882	0	19,529	175,012	0	175,012	-116,424
ADMINISTRATION								
FINANCIAL AUDIT	1,400	117	392	467	510	890	1,400	0
PAYROLL PROCESSING	558	47	52	186	239	319	558	0
ADMINISTRATIVE ALLOCATION	18,361	1,530	1,105	6,120	9,299	6,750	16,049	2,312
Total ADMINISTRATION	20,319	1,693	1,549	6,773	10,047	7,959	18,007	2,312
Total EXPENSES	338,499	28,208	17,407	112,833	316,160	99,856	416,016	-77,517
NET SURPLUS/(DEFICIT)	0	0	175	0	175	38,731	38,906	-38,906

# Income Statement

10/1/17-9/30/18 WIC GRANT

LINE ITEM	TOT BUDGET	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOT CONTRACT	REMAINING
		5/1/2018 5/31/2018	5/1/2018 5/31/2018	10/01/2017 5/31/2018	5/31/2018			
<b>WIC - WOMEN, INFANTS &amp; CHILDREN</b>								
<b>REVENUE</b>								
GRANTS								
GRANT REVENUE	359,474	29,956	25,554	239,649	238,032	121,442	359,474	0
Total Grants	359,474	29,956	25,554	239,649	238,032	121,442	359,474	0
Other Revenue								
PASS THROUGH FUNDS-wic VOUCHERS	925,000	77,083	0	616,667	185,195	739,805	925,000	0
INKIND DONATIONS	0	0	0	0	440	0	440	-440
Total Other Revenue	925,000	77,083	0	616,667	185,635	739,805	925,440	-440
Total Revenue	1,284,474	107,040	25,554	856,316	423,667	861,247	1,284,914	-440
<b>EXPENSES</b>								
Personnel								
Agency Salaries								
SALARY/WAGE EXPENSE	178,192	14,849	13,723	118,795	130,841	47,351	178,192	0
NEW ACCRUED BENEFIT TIME	17,814	1,484	1,120	11,876	9,884	7,929	17,814	0
Total Agency Salaries	196,006	16,334	14,843	130,671	140,726	55,280	196,006	0
Fringes								
FICA EXPENSE	17,268	1,439	1,006	11,512	9,514	3,622	13,137	4,131
UNEMPLOYMENT INSURANCE EXPENSE	6,772	564	412	4,515	3,925	1,421	5,346	1,426
WORKERS COMP EXPENSE	1,941	162	57	1,294	888	407	1,295	646
DISABILITY INSURANCE EXPENSE	359	30	23	239	303	180	482	-123
GROUP INSURANCE EXPENSE	12,776	1,065	1,323	8,517	9,255	5,290	14,545	-1,769
401-K EXPENSE	6,772	564	301	4,515	3,232	1,184	4,416	2,356
Fringes on Accrued Leave Earned	0	0	157	0	1,575	844	2,420	-2,420
Total Fringes	45,888	3,824	3,278	30,592	28,692	12,949	41,640	4,248
Total Personnel	241,894	20,158	18,121	161,263	169,417	68,229	237,646	4,248
OTPS								
Space								
PROGRAM RENT	900	75	0	600	0	900	900	0
PARKING LOT RENTAL	0	0	73	0	527	291	818	-818
BUILDING ALLOCATION	41,861	3,488	2,608	27,907	29,337	11,706	41,043	818
Total	42,761	3,563	2,681	28,507	29,864	12,897	42,761	0
Program Operations								
PROGRAM MATERIALS	2,950	246	0	1,967	62	2,888	2,950	0
PROGRAM SUPPLIES	1,500	125	0	1,000	0	1,500	1,500	0
OFFICE SUPPLIES	2,690	224	0	1,793	249	2,441	2,690	0
MEDICAL SUPPLIES	2,000	167	0	1,333	736	1,264	2,000	0
EDUCATIONAL SUPPLIES	1,776	148	314	1,184	2,332	-556	1,776	0
POSTAGE	2,000	167	128	1,333	967	1,033	2,000	0
DUPLICATING & PRINTING	2,500	208	7	1,667	41	2,459	2,500	0
INTERNET SERVICE	1,200	100	58	800	207	993	1,200	0
TELEPHONE	3,360	280	92	2,240	1,515	1,845	3,360	0
DUES & SUBSCRIPTIONS	0	0	0	0	350	0	350	-350

LINE ITEM	TOT BUDGET	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOT CONTRACT	REMAINING
		5/1/2018 5/31/2018	5/1/2018 5/31/2018	10/01/2017 5/31/2018	5/31/2018			
<b>WIC - WOMEN, INFANTS &amp; CHILDREN</b>								
PERMITS, FEES, & RENTALS	0	0	0	0	111	0	111	-111
WIC VOUCHER EXPENSE	925,000	77,083	0	616,667	185,195	739,805	925,000	0
INKIND DONATIONS	0	0	0	0	440	0	440	-440
Total Program Operations	944,976	78,748	597	629,984	192,204	753,673	945,877	-901
Total OTPS	987,737	82,311	3,278	658,491	222,068	766,570	988,638	-901
Travel								
VEHICLE INSURANCE	700	58	81	467	582	324	906	-206
VEHICLE MAINTENANCE	0	0	0	0	906	0	906	-906
VEHICLE FUEL	500	42	30	333	233	267	500	0
VEHICLE REGISTRATION	0	0	0	0	0	0	0	0
CONFERENCE EXPENSE	0	0	1,274	0	4,734	0	4,734	-4,734
LOCAL TRAVEL	500	42	0	333	0	500	500	0
OUT OF TOWN TRAVEL	6,296	525	242	4,197	1,163	3,073	4,236	2,060
Total Travel	7,996	666	1,626	5,331	7,619	4,163	11,782	-3,786
Equipment								
BREAST PUMPS EXPENSE	2,526	211	0	1,684	0	2,526	2,526	0
Total Equipment	2,526	211	0	1,684	0	2,526	2,526	0
Audit								
FINANCIAL AUDIT	4,383	365	628	2,922	817	3,566	4,383	0
Total Audit	4,383	365	628	2,922	817	3,566	4,383	0
Other								
CONTRACTUAL SERVICES-OTHER	8,810	734	0	5,873	7,374	1,436	8,810	0
Computer & Software Expense	5,000	417	0	3,333	0	5,000	5,000	0
TRAINING & TECHNICAL AST	500	42	0	333	0	500	500	0
DUES & SUBSCRIPTIONS	400	33	0	267	0	400	400	0
PAYROLL PROCESSING	960	80	52	640	468	492	960	0
ADVERTISING	3,000	250	133	2,000	133	2,867	3,000	0
Total Other	18,670	1,556	185	12,447	7,975	10,695	18,670	0
Administration								
ADMINISTRATIVE ALLOCATION	21,268	1,772	1,716	14,179	15,772	5,496	21,268	0
Total Administration	21,268	1,772	1,716	14,179	15,772	5,496	21,268	0
Total Expenses	1,284,474	107,040	25,554	856,316	423,667	861,247	1,284,914	-440
<b>NET SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Resolution of the Board of Directors of  
Cortland County Community Action Program, Inc.  
Resolution No.18 - 19**

**W**HEREAS, the Cortland County Community Action Program, Inc. Executive Committee and Finance Committee were presented with the 2017 Agency Wide Audit 990 and CHAR 500 as presented by the Bonadio Group and has recommended accepting as presented, and

**W**HEREAS, the Cortland County Community Action Program, Inc. Board of Directors has reviewed the minutes and recommendation from the Finance/Executive Committees and has had the information presented to the full Board by the Bonadio Group and accepts as presented.

**I**T IS HEREBY RESOLVED that on July 26, 2018 the CAPCO Board of Directors adopts for acceptance the 2017 Agency Wide Audit, 990 and CHAR 500.

\_\_\_\_\_  
President

\_\_\_\_\_  
Date

June 21, 2018

To the Finance Committee and Board of Directors of  
Cortland County Community Action Program, Inc.:

We are pleased to meet with you today to discuss the results of the 2017 annual audit of Cortland County Community Action Program, Inc. (the Organization).

Our audit approach was developed after careful consideration and review of the overall business environment, the Organization's control environment, and industry specific matters affecting your business.

The purpose of this meeting is to assist the Board of Directors in meeting its governance and compliance responsibilities. Our discussion of these documents with you helps ensure that you understand the results of the audit procedures we performed and provides discussion regarding future considerations for the Center. We value and encourage your observations and your input.

We are committed to providing you with the highest level of professional service.

A summary of the following materials are as follows:

- Pending your acceptance, we plan to issue an unmodified (clean) opinion on the financial statements.
- There were no material weaknesses in internal controls identified during our audit.
- *Government Auditing Standards*
  - No material weaknesses in internal control were identified
  - No non-compliance material to the financial statements was identified
- Uniform Guidance Compliance
  - No material weaknesses in internal controls over compliance were identified
  - The auditor's report over compliance was unmodified
- The Organization reported a surplus of approximately \$319,000 in 2017.

Yours truly,

THE BONADIO GROUP

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Syracuse, New York 13204  
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www.bonadio.com

# SUMMARY OF FINANCIALS

## FINANCIAL RESULTS

This high-level summary is designed to indicate the items that had a significant impact on the finances in the current year

- **Revenue and Support** - Increased to \$8.4M (5.2%) from \$7.8M.
  - Approximately \$651k increase in Medicaid fees in the consumer directed program as the program continues to expand.
    - 155 CDPAP participants listed
    - Hours provided increased to 127,000 vs. 94,000 in prior year
  - Grant revenue decreased by 201k, related to decreases in the WIC and Family Development programs.
- **Expenses** - Increased to \$8.0M from \$7.7M:
  - This was primarily driven by salary expenses resulting from the expansion of the self-directed program.
- **Net Results** - Results from operations is approximately a \$319k surplus vs. a \$87k surplus in the prior year.
- **Statement of Financial Position**
  - Overall financial condition showed improvement with total net assets of \$1.9M, a current ratio of Total assets increased approximately \$193k mainly due to the following:
    - Increase of \$319k in cash resulting from the surplus in the consumer directed program and timing related to payments of accounts payable and accrued expenses.
    - \$56k increase in receivables due to timing of collections.
      - Medicaid and Managed-Medicaid continue to be an area of focus with approximately \$200k and \$133k reserved for 2017 and 2016, respectively.
  - Total liabilities remained consistent with the prior year noting the following:
    - \$46k payments of long term debt were made during the year.
    - \$36k increase in accounts payable and accrued expenses due to timing.

## RECOMMENDATIONS

- **Audit readiness**
  - The finance department was without key personnel for part of 2017 which impeded audit preparation being completed in a timely and complete manner. In order to address this we suggest and management is implementing steps to ensure completion of reconciliations and closing procedures in an accurate and timely manner.
- **Medicaid billing and collections**
  - Medicaid reimbursement activity continues to grow requiring expanded effort from both the program and fiscal perspective. We recommend, and management is implementing, additional resources to ensure management, collection and reconciliation related to these programs is occurring effectively and in a timely manner.



**Resolution of the Board of Directors of  
Cortland County Community Action Program, Inc.  
Resolution No.18 - 20**

**W**HEREAS, the Cortland County Community Action Program, Inc. Executive Committee and Finance Committees have reviewed the proposed 2018-19 Excelus BC/BS Health and Dental Insurance Renewals and

**W**HEREAS, the Cortland County Community Action Program, Inc. Board of Directors has reviewed the Excellus BC/BS Health and Dental Insurance Renewal information and the recommendation from the Executive/Finance Committees for the employee's contribution towards the plan and accepts as presented.

**I**T IS HEREBY RESOLVED that on July 26, 2018 the CAPCO Board of Directors adopts for acceptance the Excellus BC/BS Health and Dental renewals for 9/1/2018-8/31/2019.

\_\_\_\_\_  
President

\_\_\_\_\_  
Date

**Option 1: 8.25% Increase**  
No change in Plan

**7.94%**

**9.08%**

**CAPCO - Current**

**Proposal 2 - \$0.00 employee increase for single & single portion of family coverage**

**Proposal 3 - \$0.00 increase employee single & single portion of family, 25% of increase for family portion**

2017 Excellus Comparison

2018 Excellus Comparison

2018 Excellus Comparison

	3 Tier	3 Tier	3 Tier
Single	2	15	11
Family	0	15	5
2017			
Plan Description	SB 25-500	Hybrid 1	Ded. 3
Office Visit	\$25/ \$40	\$40 / \$60	Deductible
Deductible	\$500 /\$1,500	\$750 /\$2,250	\$6,350 /\$12,700
Co-Insurance	80%	80%	0%
Out of Pocket Maximum	\$1,500 / \$4,500	\$2,000 / \$6,000	\$6,350 / \$12,700
In-Patient Co-Pay	Ded/Coins	Ded/Coins	Deductible
Dependent Coverage	26 / 26	26 / 26	26 / 26
Rx Coverage	\$5/\$35/\$70	\$7 Generic Only	Preventive RX \$5/\$35/\$70
Deductible	---	---	Must Meet Ded 1st

	3 Tier	3 Tier	3 Tier
Single	2	15	11
Family	0	15	5
Renewal Option 1			
Plan Description	SB 25-500	Hybrid 1	Ded. 3
Office Visit	\$25/ \$40	\$40 / \$60	Deductible
Deductible	\$500 /\$1,500	\$750 /\$2,250	\$6,350 /\$12,700
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Out of Pocket Maximum	\$1,500 / \$4,500	\$2,000 / \$6,000	\$6,350 / \$12,700
In-Patient Co-Pay	Ded/Coins	Ded/Coins	Deductible
Dependent Coverage	26 / 26	26 / 26	26 / 26
Rx Coverage	\$5/\$35/\$70	\$7 Generic Only	Preventive RX \$5/\$35/\$70
Deductible	---	---	Must Meet Ded 1st

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In-Patient Co-Pay	Ded/Coins	Ded/Coins	Deductible
Dependent Coverage	26 / 26	26 / 26	26 / 26
Rx Coverage	\$5/\$35/\$70	\$7 Generic Only	Preventive RX \$5/\$35/\$70
Deductible	---	---	Must Meet Ded 1st

EXCELLUS RATES			
2017			
Rates	SB 25-500	Hybrid 1	Ded. 3
Percentage ↑/↓	---	---	---
Single	\$815.73	\$679.94	\$370.24
Family	\$1,822.50	\$1,553.16	\$939.27
Monthly Premium	\$1,631.46	\$33,496.50	\$8,768.99
Total Monthly Premium	<b>\$43,896.95</b>		
Annual Premium	\$19,577.52	\$401,958.00	\$105,227.88
Total Annual Premium	<b>\$526,763.40</b>		

EXCELLUS RATES			
Renewal Option 1			
Rates	SB 25-500	Hybrid 1	Ded. 3
Percentage ↑/↓	↑ against high plan	↑ against mid plan	↑ against low plan
Single	\$883.03	\$736.05	\$400.72
Family	\$1,972.86	\$1,681.30	\$1,016.61
Monthly Premium	\$1,766.06	\$36,260.25	\$9,490.97
Total Monthly Premium	<b>\$47,517.28</b>		
Annual Premium	\$21,192.72	\$435,123.00	\$113,891.64
Total Annual Premium	<b>\$570,207.36</b>		

EXCELLUS RATES			
Renewal Option 1			
Rates	SB 25-500	Hybrid 1	Ded. 3
Percentage ↑/↓	↑ against high plan	↑ against mid plan	↑ against low plan
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Monthly Premium	\$1,766.06	\$36,260.25	\$9,490.97
Total Monthly Premium	<b>\$47,517.28</b>		
Annual Premium	\$21,192.72	\$435,123.00	\$113,891.64
Total Annual Premium	<b>\$570,207.36</b>		

EMPLOYER CONTRIBUTION			
	SB 25-500	Hybrid 1	Ded. 3
Single	\$435.22	\$438.39	\$327.03
Family	\$881.81	\$921.55	\$778.28
Monthly Premium	\$870.44	\$20,399.10	\$7,488.73
Total Monthly Premium	\$28,758.27		
Monthly ↑	---		
Annual Premium	\$10,445.28	\$244,789.20	\$89,864.76
Total Annual Premium	\$345,099.24		
Annual ↑	---		

EMPLOYER CONTRIBUTION			
	SB 25-500	Hybrid 1	Ded. 3
Single	\$491.33	\$494.50	\$357.51
Family	\$937.92	\$977.66	\$808.76
Monthly Premium	\$982.66	\$22,082.40	\$7,976.41
Total Monthly Premium	\$31,041.47		
Monthly ↑	<b>\$2,283.20</b>		
Annual Premium	\$11,791.92	\$264,988.80	\$95,716.92
Total Annual Premium	\$372,497.64		
Annual ↑	<b>\$27,398.40</b>		

EMPLOYER CONTRIBUTION			
	SB 25-500	Hybrid 1	Ded. 3
Single	\$491.33	\$494.50	\$357.51
Family	\$955.93	\$995.67	\$820.48
Monthly Premium	\$982.66	\$22,352.51	\$8,034.99
Total Monthly Premium	\$31,370.16		
Monthly ↑	<b>\$2,611.89</b>		
Annual Premium	\$11,791.92	\$268,230.15	\$96,419.82
Total Annual Premium	\$376,441.89		
Annual ↑	<b>\$31,342.65</b>		

PAYROLL DEDUCTION - 26 Weeks			
	SB 25-500	Hybrid 1	Ded. 3
Single	\$175.62	\$111.48	\$19.94
Family	\$434.16	\$291.51	\$74.30

PAYROLL DEDUCTION - 26 weeks			
	SB 25-500	Hybrid 1	Ded. 3
Single	\$180.78	\$111.48	\$19.94
Family	\$477.66	\$324.76	\$95.93

PAYROLL DEDUCTION - 26 weeks			
	SB 25-500	Hybrid 1	Ded. 3
Single	\$180.78	\$111.48	\$19.94
Family	\$469.35	\$316.45	\$90.52

PAYROLL ↑/↓ TO EMPLOYEES			
	SB 25-500	Hybrid 1	Ded. 3
Single	---	---	---
Family	---	---	---
	\$2,638.23 High	\$2,233.10 Middle	\$1,309.51 Low

PAYROLL ↑/↓ TO EMPLOYEES			
	SB 25-500	Hybrid 1	Ded. 3
Single	\$5.16	\$0.00	\$0.00
Family	\$43.50	\$33.24	\$21.63
	\$2,855.89 high	\$2,417.35 Middle	\$1,417.33 Low
	\$1.131	\$864	\$362

PAYROLL ↑/↓ TO EMPLOYEES			
	SB 25-500	Hybrid 1	Ded. 3
Single	\$5.16	\$0.00	\$0.00
Family	\$35.19	\$24.93	\$16.22
	\$2,855.89 high	\$2,417.35 Middle	\$1,417.33 Low
	\$915	\$648	\$422

**Resolution of the Board of Directors of  
Cortland County Community Action Program, Inc.  
Resolution No.18 - 21**

**W**HEREAS, the Cortland County Community Action Program, Inc. Board of Directors  
has reviewed the proposed 2018-19 CSBG Budget in the amount of \$233,851 and  
Workplan, and is recommending accepting as presented, and

**I**T IS HEREBY RESOLVED that on July 26, 2018 the CAPCO Board of Directors adopts for acceptance  
the CSBG 2018-19 Budget and Workplan.

\_\_\_\_\_  
President

\_\_\_\_\_  
Date

**Board Development Committee**  
**July 17, 2018**

Meeting called to order at 8:50 a.m. Members present: Larry Woolheater, Jeanette Diplo.  
Staff: Lindy Glennon

Committee discussed the Board training for Roles and Responsibilities. Meghan Johnston has agreed to do the training. We need to determine the time that will best suit the Board. Committee discussed options including weekday morning (9:00-noon), weekday evening (5:30-9:00 with dinner) or a Saturday a.m. This will be discussed at the Board meeting on July 26 and a doodle poll will be sent to the membership to see which option is the best for the Board. Discussed possible locations and it was determined that Elm Tree would be a good location.

Committee reviewed and discussed the Agency Calendar that has been created to show on a monthly basis what is happening, due and what will affect the Board. This calendar will be available in the Board only and Staff only sections of the website. With the updated CAPCO website, there will be a calendar function that will include all activities of CAPCO so that the Board will be able to participate in these events as their schedules permit.

Committee discussed open Board seat with the resignation of Shawn Allen at the end of the month. Reviewed the list of potential Board members. Determined to follow up with several. Will ask Shawn to talk with Chris DiFulvio, Jeanette will reach out to Nancy Hatch, Larry will talk with Alex Huntington-Ofner to see if any of these would be interested and available. Once identified, we will get the application completed and will plan for that candidate to meet with the Board Development Committee in September with the plan to be the full Board would approve a new member at the September Board meeting.

Committee discussed the recommendation at the last Board meeting to put all Board applications/resumes on the Board only section so that Board members can get to know all Board members better. Given that many Board members have been on the Board for some time, these may need to be updated. This will be discussed at the Board meeting with the plan to send copies of the applications to the Board member asking that it be updated.

There will be no Board committee or Board meeting in August. Regular schedule of meetings to resume in September 2018.

No further business. Meeting adjourned at 9:25 a.m.

**Resolution of the Board of Directors of  
Cortland County Community Action Program, Inc.  
Resolution No.18 - 22**

**W**HEREAS, the Cortland County Community Action Program, Inc. Board of Directors

has reviewed the proposed Head Start classroom relocation for program

year 2018-19, and

**I**T IS HEREBY RESOLVED that on July 26, 2018 the CAPCO Board of Directors approves the proposed

Head Start classroom relocation for program year 2018-19, and

\_\_\_\_\_  
President

\_\_\_\_\_  
Date



## **Cortland County Community Action Program, Inc. (CAPCO)**

32 North Main Street ❖ Cortland, NY 13045

Phone: (607) 753-6781 ❖ Fax: (607) 758-3620 ❖ [www.capco.org](http://www.capco.org)

Head Start ❖ Early Head Start ❖ Energy Services ❖ WIC ❖ Consumer Directed Personal Assistance ❖ Family Development

The Cortland County Community Action Program (CAPCO) Head Start and Early Head Start program is requesting a program location change for the 2018-2019 program year; September 2018 – June 2019. CAPCO HS/EHS for the past 8 years has had two classrooms in Homer Elementary School (Homer 1, Homer 2), located at 9 Central Park Place, Homer NY 13077. For the 2017-2018 school year Homer added a State funded UPK classroom, while HS still enrolled two full classrooms of 16 and 14 respectfully. This year the Homer community approved a district budget that included 2 additional, non-State funded UPK classrooms. Those additional classrooms, in addition to a spike in their Kindergarten enrollment, has forced them to reclaim one classroom space CAPCO HS was occupying. Given the situation, CAPCO HS/EHS has no choice but to relocate one of our preschool classrooms, serving 14 preschoolers from Homer Elementary School, located in Homer NY, to our South Main Building. The South Main building currently houses two NYS licensed, 3 year old classrooms named Johnson 1 and 2. The relocated classroom will now be named Johnson 3. The CAPCO South Main Building is located at 236 South Main Street Cortland NY, 13045, in Cortland County. The distance between the two locations is 3.5 miles. The CAPCO South Main building, that will house the Johnson 3 classroom location is within the 22<sup>nd</sup> Congressional District, as was the Homer classroom.

This available space at CAPCO South Main, is available, and will not have any leasing costs, as it is a building owned by CAPCO. The room is identical in size to the other classrooms (Johnson 1 & 2) that are currently licensed for 18 children each. We look to enroll 14, 3 year old children into that room, adding to the existing NYS OCFS daycare license. OCFS has approved the indoor and outdoor play space for all age children.

The small cost savings from the lease of space at Homer Elementary School (\$400 per month for 10 months) will be used for increased building maintenance fees for the additional space to be used as the HS classroom, and costs that are incurred with a non-school building classroom (janitor cost, snow plowing, paper towels, toilet paper, increased utilities ). Other than the foremost mentioned there are no other significant changes to the budget.

The program option for this classroom would remain the same as the Homer classroom: center based, full day, 6.5 hours per day, five days per week; Monday through Friday, adhering to the HSPP of minimally 1020 hours per program year. No Head Start children will lose services with this change in location.

The need to move this classroom is due to the fact that the Homer School District is requiring extra space in their building to serve their own 2 additional UPK classrooms and a rise in the Homer districts Kindergarten enrollment for 2018-2019.

The contents of the one Homer Classroom has been relocated to storage until approval from the regional office to create a Johnson 3 classroom. There was no disruption of services to children, or unemployment of staff due to this situation.

- I received an invitation from Claudia Tenney to attend the meeting at Suit Kote with Con. Tenney and Ivanka Trump. The invitation indicated it was a roundtable discussion. It was an invitation only meeting that didn't actually give opportunity for discussion and/or dialogue. I did attend as Con. Tenney continues to be very supportive of continuing funding for WAP and CSBG – this is very important right now as there is no approved budget for 2018-19 and both of these program areas are still very much in play.
- With Eden still out (hoping to return by mid-August), we have been working hard to make sure that the CDPAP program is running smoothly with no negative impacts to the 100 consumers and aides providing support to them. I want to acknowledge staff that have stepped up to make sure that services continue – taking on the responsibilities that are Eden's during this time she's out. Greg and Merwin have taken on the bulk of CDPAP. Merwin has stepped up and is doing most of the day to day for CDPAP. We have called in Donna (our back-up for the front desk) – she has been coming in Mondays and Tuesdays to allow Merwin to concentrate on CDPAP. We posted for the position of Medicaid Billing Clerk and will be interviewing for that the week of June 23). Greg has provided significant support for CDPAP – with Danielle out on maternity leave, he is working with Merwin on the day to day and doing all of the HR/onboarding for new aides. Martha and Christine are working to make sure Medicaid billing is done timely. Brandy is working to make sure that the 3<sup>rd</sup> quarter CSBG PPR is completed and submitted by July 31 and Martha and Brandy are working to make sure that the CSBG refunding application (received 7/10) is submitted timely (due 7/27). This is a challenging time, but, we have dedicated staff that are working to make sure nothing gets overlooked or dropped. Many thanks!
- We have been working to prepare proposals for the Health and Dental Insurance renewals (renews 9/1/18). Our broker, Dan Goetzman is working diligently to make sure we have proposals to consider and are able to make the best possible decision for our employees and budgets. Greg and Martha have worked with that information and we were able to present a proposal option for Board approval that we are comfortable with.
- Summer so far has not been a quieter, more leisurely time! In addition to notes above, we are also continuing to bring Healthy Families on. We are hoping to move them into their new office space the week of August 1 – that is dependent on current FCS occupants being able to move into their space on Aug. 1. In the meantime, the HF staff are patiently working in temporary space at S. Main. We are also bringing on the NOEP program. The Coordinator, Jessica Bolt, started 7/16. Brandy is working in overdrive to keep up with these processes. Our intention was to start the Volunteer Driver Program July 9 – but, with Eden's



accident and her being out and these new programs, we haven't been able to do that. It's going to happen!

- Head Start is continuing to recruit for the 2018-19 year. We are using all Agency supports to assist with this. Using our database, we have identified families with age appropriate children to reach out to. We have placed yard signs throughout Cortland County. Fliers were included in mailings to customers of storage company (thanks, Greg!) We are being creative in identifying new ways to reach qualified families.



## Energy Services Directors Report

July 2018

- WAP 18.19 - Production on track. Goal 51 units/ 16 units completed to date.
- EmPower NY- 5- HP audits have been completed. EmPower are sending us several referrals.
- AO Smith water tanks- No activity.
- HEAP-Cooling and Clean & Tune- 16 cooling units installed.
- Energy Savers- First project coordinated with USDA504 loan program.
- Meetings & Training-
- Building Maintenance-
  - NMain- repairing, patching, and repainting walls.
  - SMain- Installed 4 new doors, painting outside trim, painting of new doors, and landscaping work, stripping and waxing of floors, and gutter repair work.

- Healthy Families staff have been busy completing all the mandatory training to be able to serve families. We are looking at mid-August to start serving families.
- Healthy Families is in the process of creating an advisory council made up of community partners, medical providers, and referral sources. The council will meet on a monthly basis.
- We have been told that the Healthy Families new space will be available to move in early August.
- A spending adjustment was completed and submitted to OCFS to move unspent salaries in Healthy Families due to the late start up to program supplies to enable us to purchase all the needed materials to start up the program.
- NOEP Coordinator interviews were completed and we made an offer of employment to Jessica Lott who accepted the position. Jessica comes from Cortland City School District as a teacher's assistant. She has experience working with families and expertise in the process of applying for SNAP benefits.
- Jessica and I met with a past NOEP coordinator and have been in contact with our contract manager to make a plan to start serving families.
- Our annual School Supply giveaway will be 23 and 24 for families in need of back to school supplies.
- Everybody's Baby Shower is scheduled for July 27. This event provides gifts of necessities to expectant and new moms for their new babies as well as valuable education.
- There will be a literacy volunteer tutor training on July 27 for those who are interested in being a one on one tutor to a low-level learner.
- Our Marathon Success Center has been busy working with the summer recreation program to provide activities and programs for Marathon Youth during the summer months.



# HR Board Report

## July 2018

- **Health Insurance Renewal and Open Enrollment:**
  - Excellus BlueCross BlueShield has offered CAPCO a renewal of all 3 health plans that we had for the 2018-2019 Plan Year. The renewal equated to an 8.25% increase. CAPCO has offered a high premium, mid-premium, and low-premium (high deductible) health plan to our employees over the past several years. The mid-premium plan remains our most utilized plan with 12 singles and 17 families. Working with our broker, Dan Goetzmann, the CAPCO Management team reviewed different plan designs/structures for the mid-premium plan. After a thorough review of options, the Management team decided to leave the plan design the same for the upcoming plan year considering the minimal savings if we reduced the Plan benefits as well as considering that we changed the plan design slightly for the 2017-2018 Plan Year with increases to the copays and deductibles. In structuring the CAPCO contribution for the 2017-2018 Plan Year, CAPCO continues to have the commitment to focus on the employee with an effort to keep their contributions whole. CAPCO was able to keep the employee/single bi-weekly premium rate the same as the 2018-2019 Plan Year (no increase). The contributions to the single tier was then transferred to the Family tier resulting in in a \$21 increase for the mid-plan and \$16 increase for the low-plan to the family premium. The high plan is a “Cadillac” style plan with a specialized prescription drug plan with minimal usage; this plan had slightly higher increases. The contribution results in a 9.08% increase for our Program budgets, and contracts have budgeted for a 10% increase in their annual contract renewals.
  - CAPCO is in the process of signing contracts for renewal and have open enrollment meetings scheduled for August 8 and August 20, with the new plan year beginning September 1<sup>st</sup> (9/1/18-8/31/2019). Human Resources has run the eligibility lookback report to determine eligibility for the upcoming plan year (in accordance with the standing regulations of the Affordable Care Act), and communication regarding eligibility and plan information are being prepared.
- **Head Start Layoffs and Anticipated Return:** HR continues to work closely with the Head Start Program in the summer layoff period for our 44-week (10 month) employees. HR handles all of the summer layoff unemployment claims with our Unemployment Insurance carrier, First Choice Non-Profit, and has the primary responsibility of drafting

and tracking communications for call backs to work. Head Start leadership is working closely with Fiscal and HR to determine finalized pay rates with the new anticipated COLA approvals as well as Education-staff classroom placements. HR is also continuing to work closely with the Program to finalize staff recruitment. We have hired 3 new Preschool Teachers and 1 Assistant Teacher, resulting from our Hiring Event at the end of June. Additionally, the Program is in the process of hiring additional education staff from our other recruitment efforts. We are anticipating the Program to be fully staffed for all classrooms for the beginning of the 2018-2019 Program Year.

- **Head Start Recruitment:** HR continues to work closely with the Program in their staff recruitment efforts. As previously reported, we held a hiring event for Education positions and have been working more intentionally with our local CareerWorks. With this, HR attended a Career Fair on July 12<sup>th</sup> where we identified viable candidates for Substitutes and Assistant Teachers. The Program has hired 4 new staff to date with additional staff anticipated. New hires have begun the onboarding process and are expected to be cleared for the August 20<sup>th</sup> start date.
- **Human Resources Department:** HR has taken on additional responsibilities for the Summer of 2018. As of July 5, 2018, the HR Assistant, Danielle Treacy, went out on maternity leave. She is expected to be out for 8-weeks with an anticipated return of the second week of September. We are all very happy for Danielle and her family, and we definitely miss her! Eden Harrington-Hall, Director of Consumer-Directed Care, remains out on Workers Compensation Leave recovering from a broken hip and subsequent surgery. HR has taken on the leadership/point-of-contact for the Program collaborating with Merwin Greene—current receptionist—in the operation of the Program. A huge thank you to Merwin for stepping-up and aiding in the Medicaid-billing and overall Program operations. HR is working closely with Eden to manage her Comp-claim and ensure her safe return to work. The Program is running smoothly with this giving our Agency the opportunity to look at the Program operations differently in anticipation of Eden's return, including the hiring of a Medicaid-Billing Assistant.
- **Medicaid-Billing Assistant and Volunteer Driver Program Coordinator:** HR has posted the positions of Medicaid-Billing Assistant and Volunteer Driver Program Coordinator internally. We have identified a candidate for the Medicaid-Billing Assistant who plan to interview the week of July 23<sup>rd</sup> and intend to post the Volunteer Driver Program Coordinator position externally to initiate the operation of our Volunteer Driver Program.

**Directors Monthly Board Report**  
**From: HS/EHS Management Team**  
**Month: July 2018**

**I. Enrollment**

- A. We continue to enroll children in HS and EHS for program year 2018-2019. We are following the guidance of Regional Head Start to enroll as represented in our refunding grant for year 5; 200 Head Start slots and 72 Early Head Start slots.
- B. As of July 9<sup>th</sup> 2018 Early Head Start has enrolled 70 out of 72 slots. The two open slots are in Home Based. Head Start has 51 openings, with 17 of 27 over income slots being utilized.

**II. Staffing**

- A. We currently have 8 varying positions open for Head Start, and one EHS teacher position opening. Recently we lost 2 long term (5year UPK teachers) to local school districts. We are holding interviews weekly to fill these positions.
- B. We held a walk in interview / hiring event that drew 8 applicants, from which there will be some employment offers made.
- C. We will be represented at the Career Works Job Fair on July 12<sup>th</sup>

**II. Center/Office Updates/Policy Council**

- A. Conferences
  - a. July 12-13<sup>th</sup> the Pyramid Model Leadership team will be attending the 1<sup>st</sup> annual Pyramid Summit. It is being held at St. John Fisher College in Rochester NY.
  - b. July 11-19 Jenn Geibel, Education / Special Needs Coordinator will be attending the University of Kentucky Education Institute in Nashville Tennessee
  - c. July 10-12 Mimi Thomas, Registered Nurse will be attending a train the trainer in Syracuse NY to become a Medication Administrator Trainer.
- B. We have officially moved out of Marathon and Homer.

**III. Old Business**

- A. The COLA grant has been successfully submitted. We are awaiting approval.
- B. We continue to work on our August in Service Training Plan.

**IV. New Business**

- A. We have requested a location change from the regional office to move the Homer classroom to the front South Main Building. Classroom to be titled, Johnson 3

WIC PROGRAM  
MONTHLY REPORT  
KIRSTEN PARKER

JULY 19, 2018

Staffing

- Our new clerk, Hailey Zeches, started work July 9, 2018 and is doing well. We are finally fully staffed and working on training.

NYWIC/EWIC implementation

- We are now 3 months away from the transition to NYWIC and EBT cards. We have done an initial notification of our community partners but will remind them in September that we will be closed and unable to provide any services for the first week of October. We anticipate that this will be an issue for women who deliver that week or the week before and for people who miss their appointments. Most of our food pantries will be able to help women and children but do not have extensive inventories of infant formula, especially specialized formulas which tend to be very expensive.
- I am preparing a list of questions and tasks I have for Plan First so we can try to get everything we need for the new system set up at the same time.
- We are doubling up on appointments in September because we are only expected to be able to do about  $\frac{1}{4}$  of the appointments we normally do the second week of October,  $\frac{1}{2}$  the third week and  $\frac{3}{4}$  the fourth week but expect an increase in walk-in appointments after being closed a week. This would be a challenge anyway, but with new staff and staff trying to use accrued time (no time will be granted in October), it is more of a challenge.
- We will need to train CAPCO reception staff to triage, take necessary information, and refer the week we are closed. We will be unable to provide any services at all.

Other information

- Farmer's Market Issuance has changed this year. In the past, each **family** received 6-four dollar coupons for the summer. This year, each **participant** 9 months and older receives 5-four dollar coupons. Many families have received \$80 to spend at the Farmer's Market this summer.

Budget

- We have accruals from the vacant positions this year, and a tight budget due to the loss of COLA next year so we will be trying to stock up on supplies and will need to do a budget line-item interchange with your approval this fall.