

Cortland County Community Action Program Board of Directors Meeting
October 29, 2020
Meeting Agenda

- I. Call to Order – Welcome Guests – Bettina Lipphardt, Tina LaRocca, DOS
- II. Audit Presentation – Bettina Lipphardt, Bonadio
- III. Motion for Approval September 2020 minutes
- IV. Standing Committee Reports
 - 1) Executive Committee
 - a) Resolution 20-50 – 2019 401(k) Audit
 - 2) Board Development Committee – Did not meet
 - 3) PPE Committee – Did not meet
 - 4) Finance/Audit Committee
 - a) Resolution 20-51 – 2019 Annual Audit, 401(k), 990
- V. Executive Director Report
- VI. Program Director Reports
 - a) Consumer Directed Services
 - b) Energy Services
 - c) Family Development
 - d) Head Start/Early Head Start
 - e) WIC
 - f) Human Resources
- VII. Head Start Policy Council Update
- VIII. Old Business
- IX. New Business – Nov/Dec Board meeting – December 10, noon
- X. Executive Session if needed
- XI. Adjournment



Cortland County Community Action Program, Inc.

Year Ended December 31, 2019

THE BONADIO GROUP
CPAs, Consultants & More

October 22, 2020

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 2019 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 Organization. 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 \$529k in 2019.

Yours truly,

THE BONADIO GROUP

432 North Franklin Street, #60
Syracuse, New York 13204
p (315) 476-4004
f (315) 254-2384

www.bonadio.com

REQUIRED COMMUNICATIONS

| Matter to be Communicated | Auditor's Response |
|--|--|
| Auditor's Responsibility | <p>We have audited the financial statements of Cortland County Community Action Program, Inc. (the Organization) for the year ended December 31, 2019, and will issue our report thereon. Professional standards require that we provide you with the following information related to our audit.</p> |
| Qualitative Aspects of Accounting Practices | <p>Accounting Policies Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 2 to the financial statements.</p> <p>New Accounting Pronouncements In 2019, the Organization adopted ASU 2018-08, <i>Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made</i>. The effects have been included in the financial statements.</p> <p>No additional policies were adopted, and the application of existing policies was not changed during 2020.</p> <p>Accounting Transactions We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.</p> <p>Accounting Estimates Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements are:</p> <ul style="list-style-type: none"> • revenue recognition • provision for doubtful accounts • asset lives for depreciable fixed assets <p>We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the financial statements taken as a whole.</p> <p>Financial Statement Disclosures Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.</p> |

REQUIRED COMMUNICATIONS

| Matter to be Communicated | Auditor's Response | | | | | | | | |
|--|--|---------------------------------|------------|--|-----------|------------------------------|--------------|-------------------------------|-------------------|
| Difficulties Encountered in Performing the Audits | We encountered no difficulties in dealing with management in performing and completing our audit. | | | | | | | | |
| Corrected and Uncorrected Misstatements | <p>Professional standards require us to accumulate all misstatements identified during the audits, other than those that are clearly trivial, and communicate them to the appropriate level of management.</p> <table> <tr> <td>Unadjusted change in net assets</td><td>\$ 629,300</td></tr> <tr> <td>To write-off uncollectible Medicaid accounts</td><td>(100,000)</td></tr> <tr> <td>To adjust opening net assets</td><td><u>(330)</u></td></tr> <tr> <td>Adjusted change in net assets</td><td><u>\$ 528,970</u></td></tr> </table> | Unadjusted change in net assets | \$ 629,300 | To write-off uncollectible Medicaid accounts | (100,000) | To adjust opening net assets | <u>(330)</u> | Adjusted change in net assets | <u>\$ 528,970</u> |
| Unadjusted change in net assets | \$ 629,300 | | | | | | | | |
| To write-off uncollectible Medicaid accounts | (100,000) | | | | | | | | |
| To adjust opening net assets | <u>(330)</u> | | | | | | | | |
| Adjusted change in net assets | <u>\$ 528,970</u> | | | | | | | | |
| Disagreements with Management | For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's reports. We are pleased to report that no such disagreements arose during the course of our audit. | | | | | | | | |
| Management Representations | We will request certain representations from management that are included in the management representation letter. | | | | | | | | |
| Management Consultations with Other Independent Accountants | In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" in certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants. | | | | | | | | |
| Other Audit Findings or Issue | We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. | | | | | | | | |

Financial Highlights

STATEMENTS OF FINANCIAL POSITION December 31:

| | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|
| Cash and cash equivalents | \$ 595,797 | \$ 263,907 | \$ 582,695 | \$ 1,172,196 | \$ 1,381,763 |
| Fees and grants receivable | \$ 616,996 | \$ 919,873 | \$ 919,949 | \$ 943,913 | \$ 1,351,069 |
| Other current assets | \$ 103,008 | \$ 136,732 | \$ 178,229 | \$ 137,671 | \$ 118,058 |
| Property and equipment, net | \$ 882,881 | \$ 864,287 | \$ 814,619 | \$ 830,533 | \$ 793,351 |
| Total assets | \$ 2,198,682 | \$ 2,148,799 | \$ 2,495,492 | \$ 3,084,313 | \$ 3,644,241 |
| Liabilities | \$ 700,327 | \$ 599,568 | \$ 591,147 | \$ 650,378 | \$ 681,336 |
| Net assets | \$ 1,498,355 | \$ 1,585,231 | \$ 1,904,345 | \$ 2,433,935 | \$ 2,962,905 |

Analysis:

- Cash and cash equivalents increased \$210k or 18% with the surplus and timing related to the liabilities.
- Fees and grants receivable increased \$406k or 43% from the prior year. Fees receivable relates to the CDPAP program and increased \$413k or 45% with the continued expansion of the program. As a result, the allowance for doubtful accounts was increased from \$334k to \$434k. Grants receivable remained consistent with the prior year. Substantially all unreserved amounts outstanding at the end of 2019 were collected in 2020.
- Liabilities increased \$31k, which was mainly due to additional benefits and payroll accruals.
- Net assets are an indication of financial strength. CAPCO's increase in net assets was due to the current year surplus.

Financial Highlights

STATEMENTS OF CHANGE IN NET ASSETS For the Years Ended December 31:

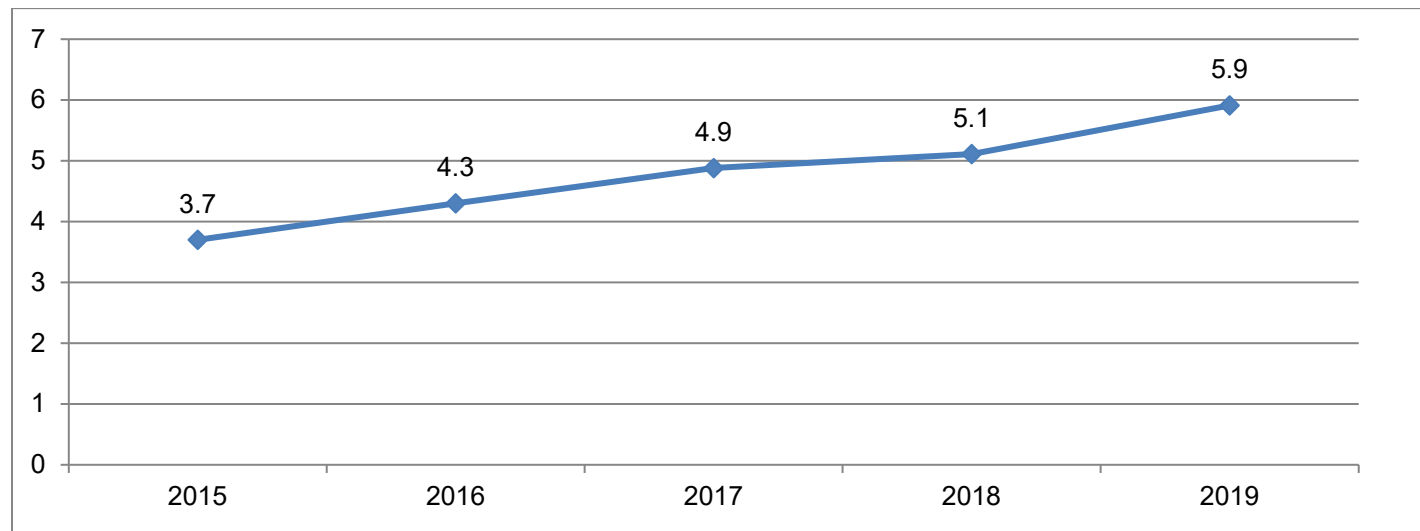
| | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> |
|----------------------------------|---------------------|------------------|-------------------|-------------------|---------------------|
| Revenue: | | | | | |
| Fees and grants | \$ 5,018,942 | \$ 4,908,969 | \$ 4,873,963 | \$ 5,130,466 | \$ 5,431,817 |
| Medicaid fees | 1,262,432 | 1,624,710 | 2,275,528 | 2,999,139 | 4,010,770 |
| In-kind support | 998,260 | 1,123,925 | 1,079,595 | 1,066,914 | 695,195 |
| Service fees | 61,518 | 75,859 | 68,261 | 95,268 | 92,833 |
| Other | <u>88,903</u> | <u>56,127</u> | <u>65,010</u> | <u>68,773</u> | <u>152,852</u> |
| Total revenue | <u>7,430,055</u> | <u>7,824,591</u> | <u>8,362,357</u> | <u>9,360,560</u> | <u>10,383,467</u> |
| Expenses: | | | | | |
| Personnel costs | 4,490,582 | 4,600,953 | 5,021,020 | 5,836,951 | 7,115,940 |
| Program costs | 812,252 | 789,462 | 633,153 | 538,203 | 511,357 |
| Lease and rental | 190,981 | 166,682 | 178,854 | 194,112 | 200,347 |
| Program supplies | 187,765 | 187,617 | 174,017 | 184,389 | 201,738 |
| Food | 165,470 | 178,464 | 162,290 | 164,311 | 199,432 |
| Bad debts | 43,874 | 78,600 | 65,965 | 135,000 | 100,000 |
| In-kind | 998,710 | 1,123,925 | 1,079,594 | 1,066,914 | 695,195 |
| Other | <u>648,305</u> | <u>612,012</u> | <u>728,350</u> | <u>711,090</u> | <u>830,488</u> |
| Total expenses | <u>7,537,939</u> | <u>7,737,715</u> | <u>8,043,243</u> | <u>8,830,970</u> | <u>9,854,497</u> |
| Change in net assets | <u>\$ (107,884)</u> | <u>\$ 86,876</u> | <u>\$ 319,114</u> | <u>\$ 529,590</u> | <u>\$ 528,970</u> |
| Cumulated surpluses over 5 years | | | | | <u>\$ 1,356,666</u> |

Analysis:

- Fees and grants increased \$302k or 6% from 2018 to 2019. This increase was mainly due to the first full year of the NOEP and Health Families grants.
- Medicaid fees increased \$1,012k or 34% with the continued expansion and utilization of the CDPAP program.
- Bad debt expense was \$135k in 2018 to \$100k in 2019 with the continued expansion of the CDPAP program. Bad debt expense represented 4.5% and 2.5% of Medicaid revenue in 2018 and 2019, respectively.
- Other expenses increased \$119k or 17%. The increase was largely in professional and contracted services with requirements of new grants received.

Financial Highlights

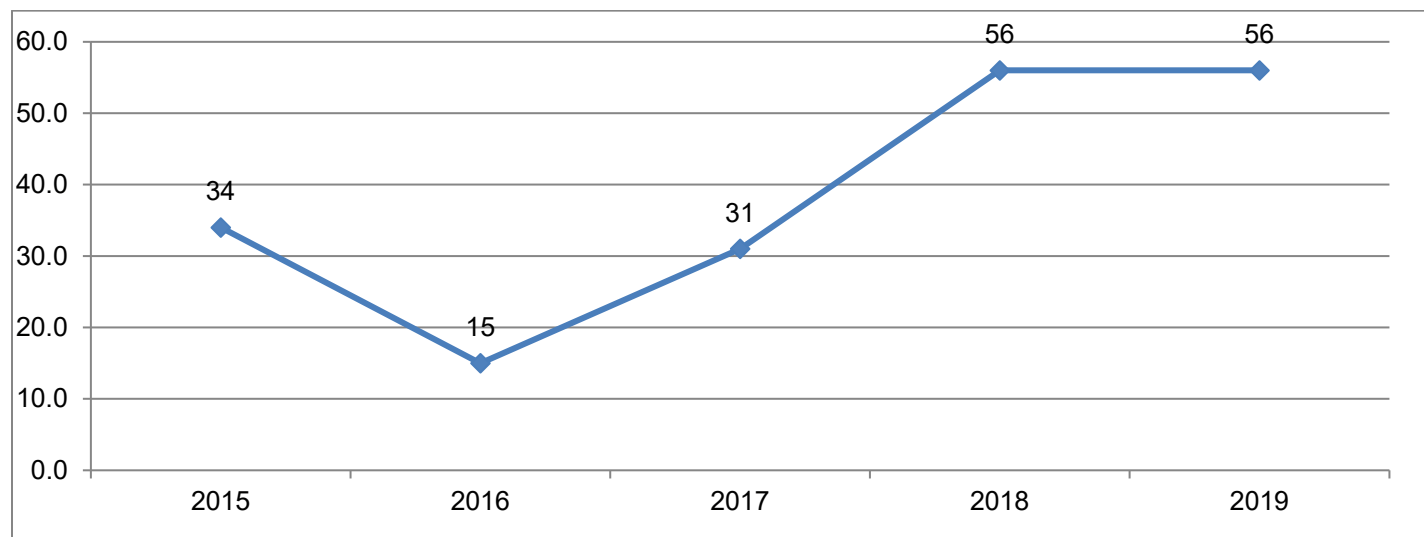
CURRENT RATIO



Analysis:

- The current ratio is calculated by dividing current assets by current liabilities.
- This ratio is a measure of liquidity – CAPCO's ability to pay current liabilities utilizing current assets.

DAYS' CASH ON HAND

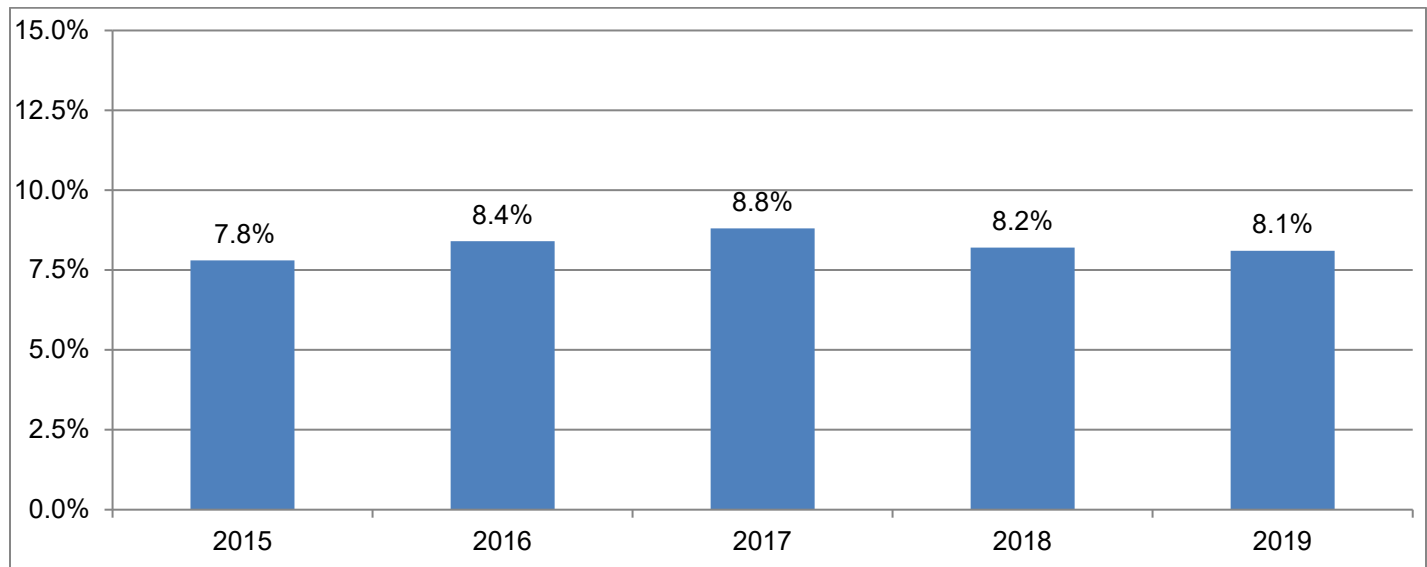


Analysis:

- Days' cash on hand is a measure of how many days CAPCO can operate without converting other assets to cash.

Financial Highlights

ADMINISTRATIVE PERCENTAGE OF EXPENSES

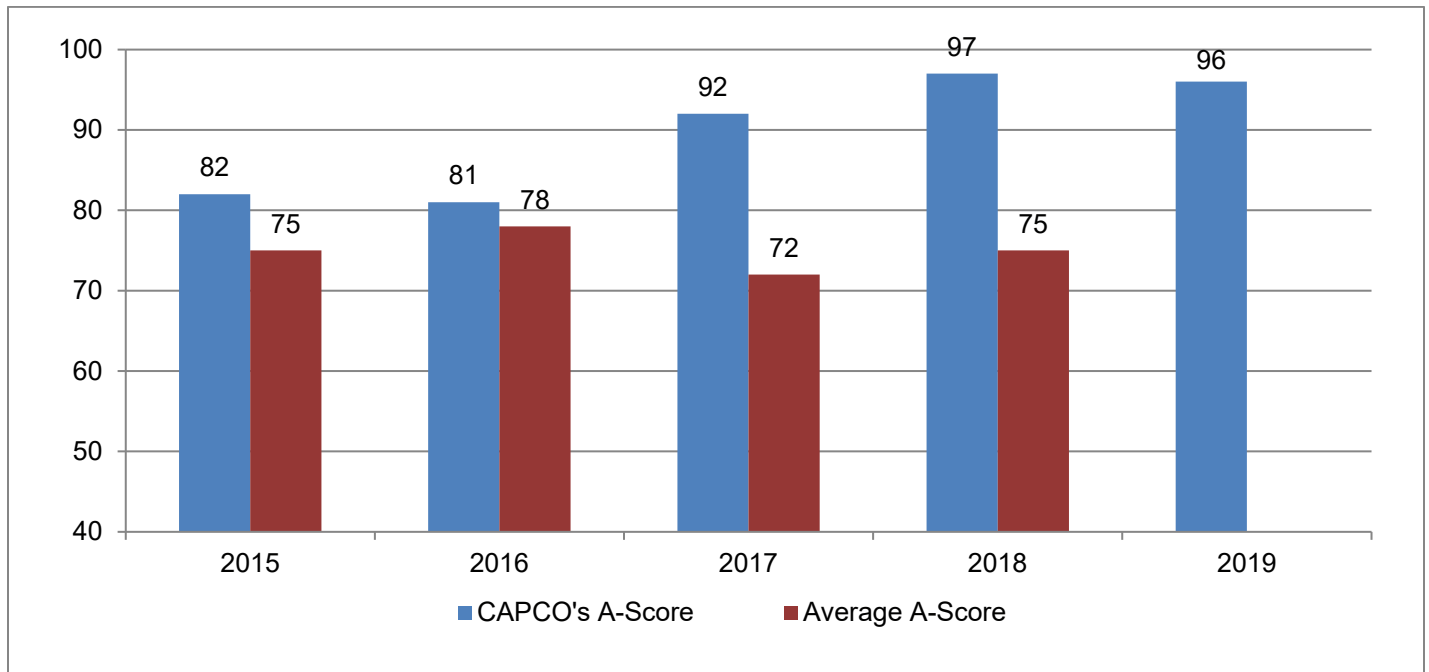


Our target is 10 to 12% of every dollar spent on administrative expenses. The above percentages were calculated from CAPCO's financial statements and adjusted for in-kind expenses. It should be noted; however, that there are various ways to compute administrative expenses. Four of those methods are as follows:

- Financial statement
- Form 990
- EO-38

Financial Highlights

A-SCORE



The A-Score is a financial analysis model for non-profit organizations to analyze and communicate their overall financial condition and relative financial stability. It employs 12 readily available financial ratios to develop a “score”. Each ratio is assigned a weight in the calculation. The resulting score is based on a 100-point scale. The ratios used are:

- Days cash on hand
- Days accounts receivable outstanding
- Current ratio
- Debt service ratio
- Net income to total revenue
- Days accounts payable outstanding
- Liabilities to net assets
- Line of credits balance as a percentage of current assets
- Diversification
- Revenue as a percentage of total assets
- Administrative expense to total expense
- Fundraising revenue to total revenue

990 REVIEW

- There have been no major changes to Form 990 for the current year.
- The key parts of the 990 include:
 - Page 1 – Summary of revenue and expense for the year
 - Page 2 – Mission statement and program descriptions
 - Page 5 – Compliance with IRS regulations
 - Page 6 – Board governance section
 - Pages 7 and 8 – Lists of Board members, officers and highly compensated employees
 - Schedule B – List of substantial contributors and grantors
 - Schedule O – Provides CAPCO an opportunity to provide additional information

INTRODUCTION

The world of healthcare is ever evolving and there are many regulations and issues affecting tax-exempt organizations in a critical way. The following items are industry related matters affecting healthcare and tax-exempt organizations.

1) CDPAP

RFO Process -

In the fall of 2019, NYS tried to change to a per member per month (PMPM) rate structure. The PMPM was met with a lawsuit that was successful in temporarily blocking the implementation of the new rate structure. As a result, the Department of Health sent out Requests for Offers (RFO) for the CDPAP program. Entities chosen through the RFO process would provide fiscal intermediary services under the CDPAP program as the lead agency and then those agencies can contract with other entities. The goal of the RFO process is to reduce the number of CDPAP providers throughout the state. The Department of Health anticipated making decisions by July 1, 2020. Due to COVID and the impact of the current economic, these decisions have not yet been made. The CDPAP program is one of the few programs operated by the Organization that has the ability and has generated profits over the last few years. This could have a significant financial impact on the Organization.

Managed Care -

The march towards Managed Care oversight for services for New York State's most vulnerable populations continues toward full implementation over the next four years. Federal oversight of this process remains at a high level of scrutiny, with the Centers for Medicare and Medicaid Services (CMS) responsible for the oversight. CMS continues to challenge NYS Oversight Agencies throughout the process, ensuring that NYS is compliant with Federal regulations governing Medicaid and that it develops a service delivery system that controls spending growth (Medicaid growth percentage is currently 2%). In addition, NYS continues to be subjected to a level of CMS mistrust based on the 25-year process of NYS qualifying services as Medicaid, eligible for the Federal matching percentage. As we continue the transition to Managed Care providers, individuals and their families, along with advocates, must understand how services will be provided to individuals and how such services will be reimbursed. The financial impact of changes to the revenue on service delivery could have a severe negative impact on those providers that are unable or unwilling to adjust their own service delivery system to meet these new requirements under Managed Care.

Electronic Visit Verification -

The New York State budget includes \$10 million, in addition to federal funding, to support the implementation of an electronic visit verification system. The purpose of electronic visit verification is to reduce inappropriate billing of in-home Medicaid services and to eliminate fraud, waste and abuse in the Medicaid program. Electronic visit verification must be implemented for all Medicaid-funded personal care services by January 1, 2021. We understand that the Organization is currently in the process of implementing a system.

2) **NYS Demographics**

In the past decade, and particularly since the enactment of the Tax Cuts and Jobs Act, New York State has been declining in population. New York is now the fourth most populous state in the country, being surpassed by Florida. Population growth continues in New York City Metro Area but has slowed as immigration restrictions were enacted by the Trump Administration. Upstate communities are generally losing population, primarily as a result of retiring individuals relocating to lower taxation states. Demographics have had a profound impact on workforce recruitment and retention as well as the significant decline in State and Local tax revenues due to retiree relocations.

3) **Minimum Wage**

New York State's minimum wage is currently \$11.80 and is scheduled to increase to \$12.50 on December 31, 2020. The Federal minimum wage is currently at \$7.25 and has not changed since 2009. New York having a higher minimum wage than the Federal minimum wage negatively impacts Federal grantees in states with higher minimum wage.

4) **Strategic Positioning, Corporate Restructuring, and Accelerated Affiliation Processes**

It is a stated goal of Governor Cuomo, the Department of Health, and the Federal Government that there are too many providers, too much duplication of effort and costs, and that through affiliation and collaboration, the entire healthcare system must be made more efficient. The providers that do not have significant investment reserves and are faced with transforming almost all of their program service delivery models to an integrated non-certified community-based delivery structure may be challenged to develop the appropriate strategic position for their organizations in response to the issues and challenges identified above.

Specific strategies for consideration should be as follows:

- Need to start forming affiliations / collaborations with primary care
- Increased focus on liquidity, sufficient credit lines, and projected cash flows
- Private and public foundation grants to replace government funding and identify other sources of revenue diversification (e.g., for-profit affiliates)
- Increased fundraising and development opportunities, primarily planned giving, legacies, and bequests (i.e., every I/DD Board should have a trust and estate attorney / banker)
- The Warren Buffett 50% Initiative has created significant grant opportunities
- Mother Cabrini Foundation, formed as a result of the Fidelis sale, has \$3.5 billion in assets, and provides \$250 million each year in grants
- Bezos Family Foundation (Amazon) has more than \$20 billion in assets

Therefore, a highly qualified, experienced grant writer is critical to future success for replacing declines in government funding.

**CORTLAND COUNTY COMMUNITY
ACTION PROGRAM, INC.**

**Financial Statements as of
December 31, 2019
Together with
Independent Auditor's Report
and Single Audit Reports**

INDEPENDENT AUDITOR'S REPORT

October XX, 2020

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

Report on the Financial Statements

We have audited the accompanying financial statements of Cortland County Community Action Program, Inc. (a New York not-for-profit corporation), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities and change in net assets, functional revenue and expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cortland County Community Action Program, Inc. as of December 31, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the 2018 financial statements of Cortland County Community Action Program, Inc., and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 6, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October XX, 2020 on our consideration of Cortland County Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Cortland County Community Action Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cortland County Community Action Program, Inc.'s internal control over financial reporting and compliance.

CORTLAND COUNTY COMMUNITY ACTION PROGRAM, INC.

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2019

(With Comparative Totals for 2018)

| | <u>2019</u> | <u>2018</u> |
|--|---------------------|---------------------|
| ASSETS | | |
| CURRENT ASSETS: | | |
| Cash | \$ 1,381,763 | \$ 1,172,196 |
| Fees receivable | 943,199 | 575,058 |
| Grants receivable | 407,305 | 368,855 |
| Other receivables | 565 | 734 |
| Prepaid expenses | 87,521 | 100,614 |
| Inventory | 30,537 | 36,323 |
| Total current assets | <u>2,850,890</u> | <u>2,253,780</u> |
| PROPERTY AND EQUIPMENT: | | |
| Vehicles, furniture and equipment | 767,970 | 744,305 |
| Building and land | 1,186,733 | 1,186,733 |
| Property and equipment at cost | 1,954,703 | 1,931,038 |
| Less: Accumulated depreciation | <u>1,161,352</u> | <u>1,100,505</u> |
| Total property and equipment, net | <u>793,351</u> | <u>830,533</u> |
| Total assets | <u>\$ 3,644,241</u> | <u>\$ 3,084,313</u> |
| LIABILITIES AND NET ASSETS | | |
| CURRENT LIABILITIES: | | |
| Accounts payable | \$ 71,853 | \$ 30,663 |
| Accrued expenses | 315,313 | 241,156 |
| Refundable advances | 84,755 | 133,473 |
| Current portion of long-term debt | <u>10,500</u> | <u>35,946</u> |
| Total current liabilities | 482,421 | 441,238 |
| LONG-TERM DEBT, net of current portion | <u>198,915</u> | <u>209,140</u> |
| Total liabilities | <u>681,336</u> | <u>650,378</u> |
| NET ASSETS: | | |
| Without donor restrictions | <u>2,962,905</u> | <u>2,433,935</u> |
| Total net assets | <u>2,962,905</u> | <u>2,433,935</u> |
| Total liabilities and net assets | <u>\$ 3,644,241</u> | <u>\$ 3,084,313</u> |

The accompanying notes are an integral part of these statements.

CORTLAND COUNTY COMMUNITY ACTION PROGRAM, INC.

STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS FOR THE YEAR ENDED DECEMBER 31, 2019

(With Comparative Totals for 2018)

| | <u>2019</u> | <u>2018</u> |
|---|---------------------|---------------------|
| NET ASSETS WITHOUT DONOR RESTRICTIONS: | | |
| Revenue: | | |
| Grant revenue | \$ 5,431,817 | \$ 5,130,466 |
| Medicaid and Managed-Medicaid fees | 4,010,770 | 2,999,139 |
| In-kind contributions | 695,195 | 1,066,914 |
| Service fees | 92,833 | 95,268 |
| Other revenue | 152,852 | 68,773 |
| | <u>10,383,467</u> | <u>9,360,560</u> |
| Total revenue | | |
| Expenses: | | |
| Early childhood development | 3,373,916 | 3,678,000 |
| Consumer directed care | 3,454,673 | 2,458,478 |
| Women, infants and children | 815,074 | 860,150 |
| Family development | 972,827 | 698,434 |
| Energy services | 496,545 | 503,051 |
| Management and general | 741,462 | 632,857 |
| | <u>9,854,497</u> | <u>8,830,970</u> |
| Total expenses | | |
| Change in net assets without donor restrictions | 528,970 | 529,590 |
| NET ASSETS - beginning of year | <u>2,433,935</u> | <u>1,904,345</u> |
| NET ASSETS - end of year | <u>\$ 2,962,905</u> | <u>\$ 2,433,935</u> |

The accompanying notes are an integral part of these statements.

CORTLAND COUNTY COMMUNITY ACTION PROGRAM, INC.

**STATEMENT OF FUNCTIONAL REVENUE AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019**

(With Comparative Totals for 2018)

| | Program | | | | | | | Totals | |
|--------------------------------------|-----------------------------------|---------------------------|-----------------------------------|-----------------------|--------------------|-------------------|---------------------------|--------------|--------------|
| | Early Childhood Development | Consumer Directed Care | Women, Infants and Children | Family Development | Energy Services | Total Programs | Management and General | 2019 | 2018 |
| REVENUE: | | | | | | | | | |
| Grant revenue | \$ 3,269,158 | \$ - | \$ 865,053 | \$ 774,150 | \$ 507,456 | \$ 5,415,817 | \$ 16,000 | \$ 5,431,817 | \$ 5,130,466 |
| Medicaid and Managed-Medicaid fees | - | 4,010,770 | - | - | - | 4,010,770 | - | 4,010,770 | 2,999,139 |
| In-kind contributions | 418,556 | - | - | 276,435 | - | 694,992 | 203 | 695,195 | 1,066,914 |
| Service fees | 61,048 | - | - | - | 31,785 | 92,833 | - | 92,833 | 95,268 |
| Other revenue | 1,476 | 27,903 | 23 | 11,708 | - | 41,110 | 111,742 | 152,852 | 68,773 |
| Total revenue | 3,750,238 | 4,038,673 | 865,076 | 1,062,293 | 539,241 | 10,255,522 | 127,945 | 10,383,467 | 9,360,560 |
| EXPENSES: | | | | | | | | | |
| Salary | 1,878,184 | 2,784,679 | 234,198 | 387,587 | 255,169 | 5,539,817 | 359,070 | 5,898,887 | 4,800,049 |
| Fringe benefits | 434,347 | 474,970 | 52,627 | 99,887 | 75,241 | 1,137,072 | 79,981 | 1,217,053 | 1,036,902 |
| In-kind | 418,557 | - | - | 276,435 | - | 694,992 | 203 | 695,195 | 1,066,914 |
| Program costs | 110 | - | 495,395 | 16,027 | (175) | 511,357 | - | 511,357 | 538,203 |
| Lease and rental | 138,870 | 12,397 | 1,554 | 12,441 | 2,177 | 167,439 | 32,908 | 200,347 | 194,112 |
| Program supplies | 40,380 | 294 | 3,410 | 35,411 | 114,318 | 193,813 | 7,925 | 201,738 | 184,389 |
| Food | 198,220 | - | - | 877 | - | 199,097 | 335 | 199,432 | 164,311 |
| Professional and contracted services | 30,489 | 1,608 | 8,433 | 52,697 | 2,546 | 95,773 | 32,157 | 127,930 | 51,341 |
| Repairs and maintenance | 26,907 | - | 1,158 | 2,474 | 10,385 | 40,924 | 73,049 | 113,973 | 84,662 |
| Bad debts | - | 100,000 | - | - | - | 100,000 | - | 100,000 | 135,000 |
| Travel | 43,664 | 35,782 | 1,386 | 18,940 | 2,111 | 101,883 | 663 | 102,546 | 89,623 |
| Office | 23,426 | 28,654 | 4,111 | 15,442 | 5,311 | 76,944 | 14,719 | 91,663 | 85,820 |
| Training and conferences | 28,121 | 324 | 1,772 | 23,965 | 7,117 | 61,299 | 13,323 | 74,622 | 85,895 |
| Depreciation | 27,162 | - | 196 | 4,575 | - | 31,933 | 28,590 | 60,523 | 54,002 |
| Insurance | 10,769 | - | 714 | 4,160 | 3,901 | 19,544 | 26,343 | 45,887 | 41,446 |
| Audit and legal | 11,267 | 8,842 | 1,490 | 2,188 | 2,013 | 25,800 | - | 25,800 | 24,499 |
| Telephone and internet | 10,033 | 317 | 4,772 | 6,284 | 2,002 | 23,408 | 2,412 | 25,820 | 24,784 |
| Interest | - | - | - | 1,049 | - | 1,049 | 9,790 | 10,839 | 12,940 |
| Miscellaneous | 53,410 | 6,806 | 3,858 | 12,388 | 14,429 | 90,891 | 59,994 | 150,885 | 156,079 |
| Total expenses before allocations | 3,373,916 | 3,454,673 | 815,074 | 972,827 | 496,545 | 9,113,035 | 741,462 | 9,854,497 | 8,830,971 |
| Management and general allocation | 256,361 | 215,223 | 53,032 | 86,831 | 43,243 | 654,690 | (654,690) | - | - |
| Total expenses | 3,630,277 | 3,669,896 | 868,106 | 1,059,658 | 539,788 | 9,767,725 | 86,772 | 9,854,497 | 8,830,971 |
| CHANGE IN NET ASSETS | \$ 119,961 | \$ 368,777 | \$ (3,030) | \$ 2,635 | \$ (547) | \$ 487,797 | \$ 41,173 | \$ 528,970 | \$ 529,589 |

The accompanying notes are an integral part of these statements.

CORTLAND COUNTY COMMUNITY ACTION PROGRAM, INC.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2019 (With Comparative Totals for 2018)

| | <u>2019</u> | <u>2018</u> |
|---|---------------------|---------------------|
| CASH FLOW FROM OPERATING ACTIVITIES: | | |
| Change in net assets | \$ 528,970 | \$ 529,590 |
| Adjustments to reconcile net cash flow from operating activities: | | |
| Depreciation | 60,523 | 54,002 |
| Bad debt expense | 100,000 | 135,000 |
| Changes in: | | |
| Receivables | (468,141) | (324,601) |
| Other assets | (38,281) | 221,099 |
| Prepaid expenses | 13,093 | (12,316) |
| Inventory | 5,786 | (2,588) |
| Accounts payable | 41,190 | (10,089) |
| Accrued expenses | 74,157 | 101,357 |
| Refundable advances | <u>(48,718)</u> | <u>19,488</u> |
| Net cash flow from operating activities | <u>268,579</u> | <u>710,942</u> |
| CASH FLOW FROM INVESTING ACTIVITIES: | | |
| Purchases of property and equipment | <u>(23,341)</u> | <u>(69,916)</u> |
| Net cash flow from investing activities | <u>(23,341)</u> | <u>(69,916)</u> |
| CASH FLOW FROM FINANCING ACTIVITIES: | | |
| Principal payments on long-term debt | <u>(35,671)</u> | <u>(51,525)</u> |
| Net cash flow from financing activities | <u>(35,671)</u> | <u>(51,525)</u> |
| CHANGE IN CASH | 209,567 | 589,501 |
| CASH - beginning of year | <u>1,172,196</u> | <u>582,695</u> |
| CASH - end of year | <u>\$ 1,381,763</u> | <u>\$ 1,172,196</u> |
| SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION: | | |
| Cash paid during the year interest | <u>\$ 10,839</u> | <u>\$ 12,940</u> |

The accompanying notes are an integral part of these statements.

CORTLAND COUNTY COMMUNITY ACTION PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

1. THE ORGANIZATION

Cortland County Community Action Program, Inc. (the Organization) is a non-profit corporation formed to encourage and coordinate the development of community programs. The Organization's programs are designed to eliminate poverty by providing and advocating for community-wide actions and programs that increase individuals' dignity and self-reliance and improve community conditions. The Organization provides childcare services as part of its overall mission. The Organization's support comes primarily from fees and grants from governmental agencies and in-kind contributions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting

The financial statements of the Organization have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).

Financial Reporting

The Organization reports its activities and the related net assets by net asset categories. Net assets without donor restrictions include resources that are available for the support of operating activities. At December 31, 2019 and 2018, all of the Organization's net assets were without donor restrictions.

Comparative Information

The financial statements include certain prior year summarized comparative information in total but not by functional expense classification. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the financial statements of the Organization for the year ended December 31, 2018, from which the summarized information was obtained.

Cash

Cash consists of bank demand deposit accounts, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk with respect to cash.

Receivables

Fees and grants receivable include obligations from numerous sources including New York State and federal grant contracts, tuition receivables from daycare facilities and Medicaid for services provided.

The carrying amount of the receivable is reduced by a valuation that reflects management's best estimate of amounts that will not be collected. Management reviews the receivable balances and estimates the portion that will not be collected based on historical collection percentages and review of open accounts. After all collection efforts are exhausted the account is written off.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventory

Inventory primarily consists of supplies for the Energy Services program and the Early Childhood Development program. These inventories are stated at the lower of cost or net realizable value, with cost being determined on a first-in, first-out basis.

Property and Equipment

Property and equipment are stated at cost and depreciated using the straight-line method over the estimated useful lives of the related assets which range from five to 39 years. The Organization capitalizes property and equipment in excess of \$1,000 that have a useful life greater than one year.

Property and equipment are considered to be owned by the Organization. However, federal, state and county funding sources may maintain equitable interest in property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets.

Refundable Advances

The Organization receives grants to assist in carrying out its programs. Grant revenue is recognized as eligible expenses are incurred and the related services are provided. A receivable is recognized to the extent support earned exceeds cash advances. Amounts received in advance of the related costs being incurred and the related services provided are recorded as refundable advances in the accompanying statement of financial position.

Revenue Recognition

The Organization receives support and revenue primarily from Medicaid, New York State, and federal grant contracts. Support and revenue is recognized as services are performed. Grant revenue is recognized as eligible expenses are incurred. Certain of these revenues are subject to retroactive audit by the third-party payers. Any changes resulting from these audits are recognized in the year they become known.

In-Kind Contributions

The Organization receives in-kind contributions from outside parties. The contributions include, but are not limited to, equipment, rent and clothing. All contributions are without donor restrictions and used to support and further the Organization's objectives. In-kind contributions are reflected in the accompanying financial statements at their estimated fair market value at the date of receipt as provided by the donor.

In addition, volunteers have donated significant amounts of time in support of the Organization's activities. The value of these services is not reflected in the accompanying financial statements as they do not meet the criteria for recognition set forth under GAAP.

Income Taxes

The Organization is a not-for-profit corporation and is exempt from income taxes as an organization qualified under Section 501(c)(3) of the Internal Revenue Code. The Organization has also been classified by the Internal Revenue Service as an entity that is not a private foundation.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and change in net assets and functional revenue and expenses. Those expenses include salaries and fringe benefits, depreciation and occupancy related costs. Salaries and fringe benefits are allocated based on time spent in the various programs. Depreciation and occupancy related expenses are allocated based on square footage used.

Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Change in Accounting Principle

In June 2018, the FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, with the purpose of improving consistency in reporting whether a transfer of assets is a contribution or an exchange transaction. ASU 2018-08 clarifies how an entity determines whether a resource provider is participating in an exchange transaction by evaluating whether the resource provider is receiving commensurate value in return for the resources transferred. Additionally, ASU 2018-08 requires that an entity determine whether a contribution is conditional on the basis of whether an agreement includes a barrier that must be overcome and whether a right of return of assets transferred exists. The Organization adopted ASU 2018-08 for the year ended December 31, 2019, using a modified prospective basis, in which the change in accounting principle is applied only to agreements that are either not completed as of, or are entered into after, the adoption date. There was no effect on total net assets or change in net assets.

3. LIQUIDITY

The Organization has a policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization also has a committed line-of-credit in the amount of \$200,000, which it could draw upon in the event of an unanticipated liquidity need.

The Organization's financial assets available within one year of the statements of financial position date for general expenditure are as follows:

| | <u>2019</u> | <u>2018</u> |
|--|---------------------|---------------------|
| Cash | \$ 1,381,763 | \$ 1,172,196 |
| Fees receivable | 943,199 | 575,058 |
| Grants receivable | 407,305 | 368,855 |
| Other receivables | <u>565</u> | <u>734</u> |
| Financial assets available to meet cash needs for general expenditures within one year | <u>\$ 2,732,832</u> | <u>\$ 2,116,843</u> |

4. FEES, GRANTS AND OTHER RECEIVABLES

Fees, grants and other receivables consisted of the following at December 31:

| | <u>2019</u> | <u>2018</u> |
|---|---------------------|-------------------|
| Medicaid and Managed-Medicaid | \$ 1,322,119 | \$ 909,497 |
| Department of Health and Human Services | 123,117 | 158,814 |
| Department of Agriculture | 47,995 | 77,122 |
| Office of Child and Family Services | 132,520 | 26,811 |
| Division of Housing and Community Renewal | 25,678 | 70,727 |
| Other receivables | <u>134,079</u> | <u>36,115</u> |
| | 1,785,508 | 1,279,086 |
| Less: Allowance for doubtful accounts | <u>(434,439)</u> | <u>(334,439)</u> |
| | <u>\$ 1,351,069</u> | <u>\$ 944,647</u> |

The Organization's receivables from the Medicaid and Managed-Medicaid represented approximately 74% and 71% of fees and grants receivable at December 31, 2019 and 2018, respectively. During 2019 and 2018, the Organization derived approximately 39% and 32% of its total revenue from Medicaid and Managed-Medicaid, respectively.

5. FINANCING ARRANGEMENTS

Long-Term Debt

Long-term debt consists of the following as of December 31:

| | <u>2019</u> | <u>2018</u> |
|---|-------------------|-------------------|
| Mortgage payable to a local bank in monthly payments of \$3,059, including interest at 5.95% through August 2019. This mortgage is secured by the related real estate. | \$ 11 | \$ 59,626 |
| Loan payable to a local bank in monthly payments of \$1,587, including interest at 4.25% through November 2034. This mortgage is secured by the related real estate. | 209,304 | 219,097 |
| Loan payable to the City of Cortland in monthly payments of \$400 through July 2014 and then increased to \$500 per month through July 2019. This loan does not bear interest. This mortgage is secured by the related real estate. | <u>100</u> | <u>8,500</u> |
| | 209,415 | 281,032 |
| Less: Current portion | <u>(10,500)</u> | <u>(35,946)</u> |
| Long-term portion | <u>\$ 198,915</u> | <u>\$ 209,140</u> |

5. FINANCING ARRANGEMENTS

Future maturities of long-term debt are as follows:

| | | |
|------------|----|----------------|
| 2020 | \$ | 10,500 |
| 2021 | | 10,839 |
| 2022 | | 11,309 |
| 2023 | | 11,799 |
| 2023 | | 12,310 |
| Thereafter | | <u>152,658</u> |
| | \$ | <u>209,415</u> |

Line-of-Credit

The Organization has a \$200,000 line-of-credit with a local bank. The line-of-credit bears interest at prime (5.0% at December 31, 2019). There were no borrowings outstanding on the line-of-credit at December 31, 2019 and 2018.

6. RETIREMENT PLAN

The Organization sponsors a 401(k) defined contribution retirement plan (the Plan). All full-time employees who meet certain service and age requirements are eligible to participate in the Plan. The Organization's contributions to the Plan are discretionary and were up to 3% in 2019 and 2018. For the years ended December 31, 2019 and 2018, the Organization made discretionary contributions of \$83,621 and \$72,285, respectively.

7. COMMITMENTS

The Organization has several non-cancelable operating leases, primarily for program sites, which expire through January 2022. Leases with respect to program sites generally do not exceed a one-year period or the remaining length of the grant contracts funding the program. Total rent expense amounted to \$165,081 and \$171,967 for the years ended December 31, 2019 and 2018, respectively.

The future minimum rental payments required under the above mentioned leases are as follows:

| | | |
|------|----|---------------|
| 2020 | \$ | 29,743 |
| 2021 | | 18,186 |
| 2022 | | <u>550</u> |
| | \$ | <u>48,479</u> |

8. CONTINGENCIES

Grants

Under the terms of various grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such questioned costs could lead to reimbursement to the grantor agencies. Management believes that it would be able to provide support acceptable to the grantor and that any disallowances would not be material.

Medicaid

Medicaid has substantially increased their scrutiny of payments made to their designated service providers. Specific areas for review by the governmental payers and their investigative personnel include appropriate billing practices, reimbursement maximization strategies, technical regulation compliance, etc. The stated purpose for these reviews is to recover reimbursements that the payers believe may have been inappropriate.

The Organization has reviewed its internal records and policies with respect to such matters. However, due to the nature of these matters, it is difficult to estimate the ultimate liability, if any, which it may incur related to such matters.

9. SUBSEQUENT EVENTS

The United States is presently in the midst of a national health emergency related to a virus, commonly known as Novel Coronavirus (COVID-19). The overall consequences of COVID – 19 on a national, regional and local level are unknown, but it has the potential to result in a significant economic impact. The impact of this situation on the Organization and its future results and financial position is not presently determinable.

Management has evaluated subsequent events through October XX, 2020, which is the date the financial statements were available to be issued.

CORTLAND COUNTY COMMUNITY ACTION PROGRAM, INC.**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

| <u>Federal Grantor/ Pass-Through Grantor/Program Title</u> | <u>CFDA Number</u> | <u>Contract/Grantor Number</u> | <u>Federal</u> |
|---|------------------------|------------------------------------|---------------------|
| Department of Health and Human Services: | | | |
| Head Start Program | 93.600 | | <u>\$ 2,857,294</u> |
| Pass through NYS Division of Housing and Community Renewal | | | |
| Low-Income Home Energy Assistance | 93.568 | C092024-19 | 100,224 |
| Low-Income Home Energy Assistance | 93.568 | C092024-18 | 73,332 |
| Low-Income Home Energy Assistance | 93.568 | | <u>26,022</u> |
| Total Low-income Home Energy Assistance | | | <u>199,578</u> |
| Pass through New York State Department of State (Cluster) | | | |
| Community Services Block Grant | 93.569 | C1000755-20 | 145,936 |
| Community Services Block Grant | 93.569 | C1000755-19 | <u>218,541</u> |
| Total Community Services Block Grant | | | <u>364,477</u> |
| Total Department of Health and Human Services | | | <u>3,421,349</u> |
| Department of Agriculture: | | | |
| Pass through New York State Department of Health | | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children (WIC): | | | |
| Administrative grant | 10.557 | CO3455 | 367,465 |
| Food vouchers | 10.557 | | <u>495,372</u> |
| Total Department of Agriculture | | | <u>862,837</u> |
| Department of Energy: | | | |
| Pass through NYS Division of Housing and Community Renewal | | | |
| Weatherization Assistance Program for Low-Income Persons | 81.042 | C092024-19 | 54,168 |
| Weatherization Assistance Program for Low-Income Persons | 81.042 | C092024-18 | <u>38,324</u> |
| Total Department of Energy | | | <u>92,492</u> |
| Department of Agriculture: | | | |
| Pass through New York State Department of Health | | | |
| Child and Adult Care Food Program | 10.558 | | 206,934 |
| WIC Farmers' Market Nutrition Program | 10.572 | | 1,093 |
| Pass through Hunger Solutions New York (Child Nutrition Cluster) | | | |
| Supplemental Nutrition Assistance Program | 10.561 | | <u>31,693</u> |
| Total Department of Agriculture | | | <u>239,720</u> |
| Total federal awards | | | <u>\$ 4,616,398</u> |

The accompanying notes are an integral part of this schedule.

CORTLAND COUNTY COMMUNITY ACTION PROGRAM, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2019**

1. GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of Cortland County Community Action Program, Inc. (the Organization). The schedule includes expenditures of federal programs received directly from federal agencies, as well as federal assistance passed through other organizations.

2. BASIS OF ACCOUNTING

This schedule of expenditures of federal awards includes the federal grant activity of the Organization and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

3. NONMONETARY ASSISTANCE

Nonmonetary assistance is reported in the schedule of expenditures of federal awards at fair value of the WIC checks received. The total federal share of food instruments distributed by the Organization amounted to \$495,372.

4. INDIRECT COSTS

The Organization did not elect to use the 10% de minimis rate as allowed under the Uniform Guidance.

5. SUBRECIPIENTS

The Organization does not have any subrecipients of federal awards.

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

October XX, 2020

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Cortland County Community Action Program, Inc. (the Organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities and change in net assets, functional revenue and expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October XX, 2020.

Internal Control Over Financial Reporting

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

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

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

(Continued)

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

Compliance and Other Matters

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

Purpose of this Report

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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

October XX, 2020

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

Report on Compliance for Each Major Federal Program

We have audited Cortland County Community Action Program, Inc.'s (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended December 31, 2019. The Organization's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

(Continued)

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

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

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

CORTLAND COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2019

Part I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements were prepared in accordance with GAAP

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

☐ yes

☒ no

Significant deficiencies identified?

☐ yes

☒ none reported

Noncompliance material to financial statements noted?

☐ yes

☒ no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

☐ yes

☒ no

Significant deficiencies identified?

☐ yes

☒ none reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

☐ yes

☒ no

Identification of major federal programs:

CFDA Number

Program Title

U.S. Department of Agriculture:

10.557 - Special Supplemental nutrition Program for Women, Infants, and Children (WIC)

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

\$750,000

Auditee qualified as low-risk auditee

☒ yes

☐ no

Part II - Summary Status of Prior Year Audit Findings

There were no findings in the prior year

Form **990**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019Open to Public
Inspection**A For the 2019 calendar year, or tax year beginning and ending****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**CORTLAND COUNTY COMMUNITY ACTION PROGRAM PROGRAM, INC.**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

32 NORTH MAIN STREET

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

CORTLAND, NY 13045**F** Name and address of principal officer: **HELEN SPAULDING****SAME AS C ABOVE****D** Employer identification number**16-1004653****E** Telephone number**607-753-6781****G** Gross receipts \$**9,688,272.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.CAPCO.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1974****M** State of legal domicile: **NY****Part I Summary**

| | | | |
|---|--|----------------------------------|---------------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: TO PROVIDE PROGRAMS AND RESOURCES THAT PROMOTE SELF-RELIANCE AND DIGNITY | | |
| | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | |
| | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 14 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 14 |
| | 5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) | 5 | 590 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 779 |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0. |
| b Net unrelated business taxable income from Form 990-T, line 39 | 7b | 0. | |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year |
| | 9 Program service revenue (Part VIII, line 2g) | 5,171,595. | 5,458,339. |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 3,094,407. | 4,164,143. |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 2,065. | 1,079. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 25,579. | 64,711. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 8,293,646. | 9,688,272. |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 0. | 0. |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | 0. | 0. |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 5,836,951. | 7,115,940. |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | 0. | 0. |
| | b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0. | | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 1,927,105. | 2,043,362. |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 7,764,056. | 9,159,302. |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 529,590. | 528,970. | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | Beginning of Current Year | End of Year |
| | 21 Total liabilities (Part X, line 26) | 3,084,313. | 3,644,241. |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 650,378. | 681,336. |
| | | 2,433,935. | 2,962,905. |

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

| | | | | | |
|-------------------------------|--|---------------------------------|------|---|--------------------------|
| Sign Here | Signature of officer | Date | | | |
| | HELEN SPAULDING, TREASURER Type or print name and title | | | | |
| Paid Preparer Use Only | Print/Type preparer's name BETTINA LIPPHARDT | Preparer's signature | Date | Check if self-employed <input type="checkbox"/> | PTIN P00956232 |
| | Firm's name ▶ BONADIO & CO., LLP | Firm's EIN ▶ 16-1131146 | | | |
| | Firm's address ▶ 432 NORTH FRANKLIN STREET SYRACUSE, NY 13204 | Phone no. (315) 422-7109 | | | |

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

CORTLAND COUNTY COMMUNITY ACTION PROGRAM
PROGRAM, INC.

Form 990 (2019)

16-1004653 Page 2

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☒

1 Briefly describe the organization's mission:

CAPCO IS DEDICATED TO PROVIDING AND ADVOCATING FOR COMMUNITY-WIDE ACTIONS AND PROGRAMS THAT INCREASE INDIVIDUALS' DIGNITY AND SELF-RELIANCE AND IMPROVE COMMUNITY CONDITIONS, ENGAGING ALL SECTORS OF THE COMMUNITY IN CORTLAND COUNTY'S FIGHT AGAINST POVERTY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 2,955,359. including grants of \$) (Revenue \$ 62,324.)

EARLY CHILD DEVELOPMENT - PROVIDES EDUCATIONAL, HEALTH, NUTRITION, DENTAL, MENTAL HEALTH AND FAMILY SERVICES TO 3-4 YEAR OLD CHILDREN AND THEIR FAMILIES EARLY HEAD START PROVIDES THE SAME SUPPORTS TO INFANTS, TODDLERS AND PREGNANT WOMEN. 256 CHILDREN SERVED.

4b (Code:) (Expenses \$ 815,074. including grants of \$) (Revenue \$)

WIC - WOMEN INFANTS & CHILDREN IS A SUPPLEMENTAL NUTRITION AND EDUCATION PROGRAM FOR INFANTS, CHILDREN AND PREGNANT OR BREAST FEEDING WOMEN. THE PROGRAM PROVIDES NUTRITIOUS FOODS, NUTRITION EDUCATION, AND BREAST FEEDING COUNSELING TO 1,731 WOMEN AND CHILDREN AGES BIRTH TO FIVE YEARS OLD WIC IS EFFECTIVE IN IMPROVING HEALTH OF PREGNANT WOMEN, NEW MOTHERS AND THEIR INFANTS.

4c (Code:) (Expenses \$ 3,454,673. including grants of \$) (Revenue \$ 4,038,673.)

CONSUMER DIRECTED PERSONAL ASSISTANCE PROGRAM (CDPAP) ALLOWS PEOPLE WITH A DISABILITY LIVE IN THE COMMUNITY AS INDEPENDENTLY AS POSSIBLE, AND TAKE AN ACTIVE, RESPONSIBLE ROLE IN PLANNING THEIR PERSONAL CARE NEEDS. THESE SERVICES CAN INCLUDE BASIC HOUSEKEEPING, PERSONAL CARE, OR HIGH LEVEL NURSING SERVICES. CDPAP ALSO PROVIDES EMPLOYMENT OPPORTUNITIES FOR PERSONAL CARE AIDES. 162 INDIVIDUALS SERVED.

4d Other program services (Describe on Schedule O.)

(Expenses \$ 1,192,937. including grants of \$) (Revenue \$ 127,857.)

4e Total program service expenses ► 8,418,043.

Form 990 (2019)

**CORTLAND COUNTY COMMUNITY ACTION PROGRAM
PROGRAM, INC.**

Form 990 (2019)

16-1004653 Page **3**

Part IV Checklist of Required Schedules

| | Yes | No |
|---|----------|----------|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> | X | |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? | X | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> | | X |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> | | X |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> | | X |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> | | X |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> | | X |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> | | X |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> | | X |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> | X | |
| b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> | | X |
| c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> | | X |
| d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> | | X |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> | | X |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> | | X |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> | X | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> | | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | | X |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> | | X |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> | | X |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> | | X |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> | | X |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> | | X |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> | | X |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | | X |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | | |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> | | X |

**CORTLAND COUNTY COMMUNITY ACTION PROGRAM
PROGRAM, INC.**

Form 990 (2019)

16-1004653 Page **4**

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|---|------------|----------|
| 22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> | 22 | X |
| 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> | 23 | X |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> | 24a | X |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | |
| 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> | 25a | X |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> | 25b | X |
| 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> | 26 | X |
| 27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> | 27 | X |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions): | | |
| a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> | 28a | X |
| b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> | 28b | X |
| c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> | 28c | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | 29 | X |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> | 30 | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | 31 | X |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> | 32 | X |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> | 33 | X |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> | 34 | X |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | X |
| b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 35b | |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 36 | X |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> | 37 | X |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? | 38 | X |

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

| | Yes | No |
|---|-----------|----------|
| 1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | 1a | 49 |
| b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | 1b | 0 |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c | X |

**CORTLAND COUNTY COMMUNITY ACTION PROGRAM
PROGRAM, INC.**

Form 990 (2019)

16-1004653 Page **5**

Part V **Statements Regarding Other IRS Filings and Tax Compliance** (continued)

| | Yes | No |
|--|----------|----------|
| 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 590 | | |
| b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) | X | |
| 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? | | X |
| b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O | | |
| 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | X |
| b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | |
| 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | X |
| b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | X |
| c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | |
| 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | X |
| b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 Organizations that may receive deductible contributions under section 170(c). | | |
| a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | | X |
| b If "Yes," did the organization notify the donor of the value of the goods or services provided? | | |
| c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | X |
| d If "Yes," indicate the number of Forms 8282 filed during the year 7d | | |
| e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | X |
| f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | X |
| g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | |
| h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | |
| 8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | |
| 9 Sponsoring organizations maintaining donor advised funds. | | |
| a Did the sponsoring organization make any taxable distributions under section 4966? | | |
| b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | |
| 10 Section 501(c)(7) organizations. Enter: | | |
| a Initiation fees and capital contributions included on Part VIII, line 12 10a | | |
| b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b | | |
| 11 Section 501(c)(12) organizations. Enter: | | |
| a Gross income from members or shareholders 11a | | |
| b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b | | |
| 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | |
| b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b | | |
| 13 Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O. | | |
| b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b | | |
| c Enter the amount of reserves on hand 13c | | |
| 14a Did the organization receive any payments for indoor tanning services during the tax year? | | X |
| b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O | | |
| 15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N. | | X |
| 16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | | X |

Form **990** (2019)

**CORTLAND COUNTY COMMUNITY ACTION PROGRAM
PROGRAM, INC.**

Form 990 (2019)

16-1004653 Page **6**

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒ X

Section A. Governing Body and Management

| | | Yes | No |
|--|-----------|-----------|----------|
| 1a Enter the number of voting members of the governing body at the end of the tax year | 1a | 14 | |
| If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | | |
| b Enter the number of voting members included on line 1a, above, who are independent | 1b | 14 | |
| 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | 2 | | X |
| 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? | 3 | | X |
| 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | | X |
| 5 Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | | X |
| 6 Did the organization have members or stockholders? | 6 | | X |
| 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | 7a | | X |
| b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | 7b | | X |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | |
| a The governing body? | 8a | X | |
| b Each committee with authority to act on behalf of the governing body? | 8b | X | |
| 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O | 9 | | X |

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

| | | Yes | No |
|---|------------|----------|----------|
| 10a Did the organization have local chapters, branches, or affiliates? | 10a | | X |
| b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | | |
| 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | X | |
| b Describe in Schedule O the process, if any, used by the organization to review this Form 990. | | | |
| 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 | 12a | X | |
| b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | X | |
| c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done | 12c | X | |
| 13 Did the organization have a written whistleblower policy? | 13 | X | |
| 14 Did the organization have a written document retention and destruction policy? | 14 | X | |
| 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | |
| a The organization's CEO, Executive Director, or top management official | 15a | X | |
| b Other officers or key employees of the organization | 15b | X | |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). | | | |
| 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | 16a | | X |
| b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | 16b | | |

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **▶NY**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **▶**
MARTHA ALLEN - (607) 753-6781
32 NORTH MAIN STREET, CORTLAND, NY 13045

**CORTLAND COUNTY COMMUNITY ACTION PROGRAM
PROGRAM, INC.**

Form 990 (2019)

16-1004653 Page **7**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|---|--|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) SHELLEY WARNOW BOARD PRESIDENT | 1.00 | X | | X | | | | 0. | 0. | 0. |
| (2) BILLIE MACNABB BOARD VICE-PRESIDENT | 1.00 | X | | X | | | | 0. | 0. | 0. |
| (3) LYNNE SYPHER BOARD SECRETARY | 1.00 | X | | X | | | | 0. | 0. | 0. |
| (4) HELEN SPAULDING BOARD TREASURER | 1.00 | X | | X | | | | 0. | 0. | 0. |
| (5) DOUGLAS BENTLEY BOARD MEMBER | 1.00 | X | | | | | | 0. | 0. | 0. |
| (6) SARAH BESHES BOARD MEMBER | 1.00 | X | | | | | | 0. | 0. | 0. |
| (7) JEANETTE DIPPO BOARD MEMBER | 1.00 | X | | | | | | 0. | 0. | 0. |
| (8) ELLEN CARTER BOARD MEMBER | 1.00 | X | | | | | | 0. | 0. | 0. |
| (9) ELIZABETH HASKINS BOARD MEMBER | 1.00 | X | | | | | | 0. | 0. | 0. |
| (10) ELLA DILORIO BOARD MEMBER | 1.00 | X | | | | | | 0. | 0. | 0. |
| (11) DIEDRE PLUMLEY BOARD MEMBER | 1.00 | X | | | | | | 0. | 0. | 0. |
| (12) PENNY PRIGNON BOARD MEMBER | 1.00 | X | | | | | | 0. | 0. | 0. |
| (13) PATRICK SNYDER BOARD MEMBER | 1.00 | X | | | | | | 0. | 0. | 0. |
| (14) LARRY WOOLHEATER BOARD MEMBER | 1.00 | X | | | | | | 0. | 0. | 0. |
| (15) DOROTHY GLENNON EXECUTIVE DIRECTOR | 40.00 | | | X | | | | 85,430. | 0. | 3,133. |
| (16) MARTHA ALLEN FISCAL DIRECTOR | 40.00 | | | X | | | | 58,544. | 0. | 6,440. |
| | | | | | | | | | | |
| | | | | | | | | | | |

**CORTLAND COUNTY COMMUNITY ACTION PROGRAM
PROGRAM, INC.**

Form 990 (2019)

16-1004653 Page **8**

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 1b Subtotal | | | | | | | | 143,974. | 0. | 9,573. |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | 0. | 0. | 0. |
| d Total (add lines 1b and 1c) | | | | | | | | 143,974. | 0. | 9,573. |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

| | Yes | No |
|--|-----|----------|
| 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | | X |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> | | X |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> | | X |

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A) Name and business address | (B) Description of services | (C) Compensation |
|--|--------------------------------|---------------------|
| GOETZMANN & ASSOCIATES LLC, 1001 W FAYETTE ST, SUITE 3B, SYRACUSE, NY 13202 | INSURANCE BROKER | 486,135. |
| | | |
| | | |
| | | |
| | | |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 1

Form **990** (2019)

**CORTLAND COUNTY COMMUNITY ACTION PROGRAM
PROGRAM, INC.**

Form 990 (2019)

16-1004653 Page **9**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 |
|---|--|----------------------|----------------|----------------------|--|--------------------------------------|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a Federated campaigns | 1a | | | | | |
| | b Membership dues | 1b | | | | | |
| | c Fundraising events | 1c | | | | | |
| | d Related organizations | 1d | | | | | |
| | e Government grants (contributions) | 1e | 5,431,817. | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above ... | 1f | 26,522. | | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | \$ | | | | |
| | h Total. Add lines 1a-1f | | | | | | |
| Program Service Revenue | 2 a <u>MEDICAID AND MANAGED M</u> | Business Code | 900099 | 4,010,770. | 4,010,770. | | |
| | b <u>SERVICE FEES</u> | | 900099 | 92,833. | 92,833. | | |
| | c <u>DELIVERY SYSTEM REFORM</u> | | 900099 | 60,540. | 60,540. | | |
| | d | | | | | | |
| | e | | | | | | |
| | f All other program service revenue | | | | | | |
| | g Total. Add lines 2a-2f | | | 4,164,143. | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | | 1,079. | | | 1,079. |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 Royalties | | | | | | |
| | 6 a Gross rents | 6a | (i) Real | (ii) Personal | | | |
| | b Less: rental expenses ... | 6b | | | | | |
| | c Rental income or (loss) | 6c | | | | | |
| | d Net rental income or (loss) | | | | | | |
| | 7 a Gross amount from sales of assets other than inventory | 7a | (i) Securities | (ii) Other | | | |
| | b Less: cost or other basis and sales expenses | 7b | | | | | |
| | c Gain or (loss) | 7c | | | | | |
| | d Net gain or (loss) | | | | | | |
| | 8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | 8a | | | | | |
| | b Less: direct expenses | 8b | | | | | |
| | c Net income or (loss) from fundraising events | | | | | | |
| 9 a Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | | |
| b Less: direct expenses | 9b | | | | | | |
| c Net income or (loss) from gaming activities | | | | | | | |
| 10 a Gross sales of inventory, less returns and allowances | 10a | | | | | | |
| b Less: cost of goods sold | 10b | | | | | | |
| c Net income or (loss) from sales of inventory | | | | | | | |
| Miscellaneous Revenue | 11 a <u>MISCELLANEOUS REVENUE</u> | Business Code | 900099 | 64,711. | 64,711. | | |
| | b | | | | | | |
| | c | | | | | | |
| | d All other revenue | | | | | | |
| | e Total. Add lines 11a-11d | | | 64,711. | | | |
| 12 Total revenue. See instructions | | | | 9,688,272. | 4,228,854. | 0. | 1,079. |

**CORTLAND COUNTY COMMUNITY ACTION PROGRAM
PROGRAM, INC.**

Form 990 (2019)

16-1004653 Page **10**

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ... | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 153,547. | | 153,547. | |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 5,754,913. | 5,539,817. | 215,096. | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 79,273. | 75,617. | 3,656. | |
| 9 Other employee benefits | 382,453. | 355,975. | 26,478. | |
| 10 Payroll taxes | 745,754. | 705,480. | 40,274. | |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 25,800. | 25,800. | | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.) | 127,930. | 95,773. | 32,157. | |
| 12 Advertising and promotion | 117,483. | 100,352. | 17,131. | |
| 13 Office expenses | | | | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 314,320. | 208,363. | 105,957. | |
| 17 Travel | 102,546. | 101,883. | 663. | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ... | | | | |
| 19 Conferences, conventions, and meetings | 74,622. | 61,299. | 13,323. | |
| 20 Interest | 10,839. | 1,049. | 9,790. | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 60,523. | 31,933. | 28,590. | |
| 23 Insurance | 45,887. | 19,544. | 26,343. | |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a WIC PASSTHROUGH EXPENSE | 495,395. | 495,395. | | |
| b PROGRAM MATERIALS AND S | 401,170. | 392,910. | 8,260. | |
| c BAD DEBTS | 100,000. | 100,000. | | |
| d DIRECT BENEFICIARIES | 15,962. | 15,962. | | |
| e All other expenses | 150,885. | 90,891. | 59,994. | |
| 25 Total functional expenses. Add lines 1 through 24e | 9,159,302. | 8,418,043. | 741,259. | 0. |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. | | | | |

Check here ☐ if following SOP 98-2 (ASC 958-720)

**CORTLAND COUNTY COMMUNITY ACTION PROGRAM
PROGRAM, INC.**

Form 990 (2019)

16-1004653 Page **11**

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

| | | (A) Beginning of year | | (B) End of year |
|--|--|--------------------------|------------|--------------------|
| Assets | 1 Cash - non-interest-bearing | 479,831. | 1 | 519,459. |
| | 2 Savings and temporary cash investments | 692,365. | 2 | 862,304. |
| | 3 Pledges and grants receivable, net | 368,855. | 3 | 407,305. |
| | 4 Accounts receivable, net | 575,792. | 4 | 943,764. |
| | 5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 5 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 6 | |
| | 7 Notes and loans receivable, net | | 7 | |
| | 8 Inventories for sale or use | 36,323. | 8 | 30,537. |
| | 9 Prepaid expenses and deferred charges | 100,614. | 9 | 87,521. |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 1,954,703. | | |
| | b Less: accumulated depreciation | 1,161,352. | | |
| | | 830,533. | 10c | 793,351. |
| | 11 Investments - publicly traded securities | | 11 | |
| | 12 Investments - other securities. See Part IV, line 11 | | 12 | |
| | 13 Investments - program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| 15 Other assets. See Part IV, line 11 | | 15 | | |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | 3,084,313. | 16 | 3,644,241. | |
| Liabilities | 17 Accounts payable and accrued expenses | 271,819. | 17 | 387,166. |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | 133,473. | 19 | 84,755. |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | 245,086. | 23 | 209,415. |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | | 25 | |
| | 26 Total liabilities. Add lines 17 through 25 | 650,378. | 26 | 681,336. |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | |
| | 27 Net assets without donor restrictions | 2,433,935. | 27 | 2,962,905. |
| | 28 Net assets with donor restrictions | | 28 | |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | |
| | 29 Capital stock or trust principal, or current funds | | 29 | |
| | 30 Paid-in or capital surplus, or land, building, or equipment fund | | 30 | |
| | 31 Retained earnings, endowment, accumulated income, or other funds | | 31 | |
| | 32 Total net assets or fund balances | 2,433,935. | 32 | 2,962,905. |
| | 33 Total liabilities and net assets/fund balances | 3,084,313. | 33 | 3,644,241. |

Form **990** (2019)

**CORTLAND COUNTY COMMUNITY ACTION PROGRAM
PROGRAM, INC.**

Form 990 (2019)

16-1004653 Page **12**

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

| | | | |
|-----------|--|-----------|------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 9,688,272. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 9,159,302. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 528,970. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 2,433,935. |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 2,962,905. |

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

| | Yes | No |
|---|----------|----|
| 1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O. | | |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | X | |
| b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | X | |
| c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | X | |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | X | |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits | X | |

Form **990** (2019)

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

| | | |
|--------------------------|---|--|
| Name of the organization | CORTLAND COUNTY COMMUNITY ACTION PROGRAM PROGRAM, INC. | Employer identification number 16-1004653 |
|--------------------------|---|--|

| | |
|---------------|--|
| Part I | Reason for Public Charity Status (All organizations must complete this part.) See instructions. |
|---------------|--|

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
 - 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
 - 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
 - 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
 - 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
 - 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
 - 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
 - 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
 - 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
 - 10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
 - 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
 - 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s). _____

| g Provide the following information about the supported organization(s). | | | | | | |
|--|----------|---|---|----|---|---|
| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
| | | | Yes | No | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | | | | |

CORTLAND COUNTY COMMUNITY ACTION PROGRAM

Schedule A (Form 990 or 990-EZ) 2019

PROGRAM, INC.

16-1004653 Page 2

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 5037187. | 4959782. | 4834459. | 5171595. | 5458339. | 25461362. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | 5037187. | 4959782. | 4834459. | 5171595. | 5458339. | 25461362. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 Public support. Subtract line 5 from line 4. | | | | | | 25461362. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|--|----------|----------|----------|----------|----------|--------------------------|
| 7 Amounts from line 4 | 5037187. | 4959782. | 4834459. | 5171595. | 5458339. | 25461362. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 16. | | | 2,065. | 1,079. | 3,160. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | 25,579. | 64,741. | 90,320. |
| 11 Total support. Add lines 7 through 10 | | | | | | 25554842. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here | | | | | | <input type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | | |
|---|-----------|-------|-------------------------------------|
| 14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) | 14 | 99.63 | % |
| 15 Public support percentage from 2018 Schedule A, Part II, line 14 | 15 | 99.89 | % |
| 16a 33 1/3% support test - 2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | | | <input checked="" type="checkbox"/> |
| b 33 1/3% support test - 2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | | | <input type="checkbox"/> |
| 17a 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization | | | <input type="checkbox"/> |
| b 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization | | | <input type="checkbox"/> |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions | | | <input type="checkbox"/> |

Schedule A (Form 990 or 990-EZ) 2019

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|--|----------|----------|----------|----------|----------|--------------------------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |
| 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here | | | | | | <input type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|---|
| 15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2018 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|--|-----------|---|
| 17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2018 Schedule A, Part III, line 17 | 18 | % |

19a 33 1/3% support tests - 2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i> | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i> | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i> | | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i> | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i> | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i> | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i> | | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i> | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> | | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i> | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i> | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i> | | |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i> | | |
| b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i> | | |
| c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i> | | |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i> | | |
| b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i> | | |

Part IV Supporting Organizations (continued)

| | Yes | No |
|--|-----|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons? | | |
| a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization? | | |
| 11a | | |
| b A family member of a person described in (a) above? | | |
| 11b | | |
| c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI . | | |
| 11c | | |

Section B. Type I Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | | |
| 1 | | |
| 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization. | | |
| 2 | | |

Section C. Type II Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s). | | |
| 1 | | |

Section D. All Type III Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | | |
| 1 | | |
| 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s). | | |
| 2 | | |
| 3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard. | | |
| 3 | | |

Section E. Type III Functionally Integrated Supporting Organizations

| | | | |
|---|--|--|--|
| 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). | | | |
| a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | | |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | | |
| c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions). | | | |
| 2 Activities Test. Answer (a) and (b) below. | | | |
| a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. | | | |
| 2a | | | |
| b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement. | | | |
| 2b | | | |
| 3 Parent of Supported Organizations. Answer (a) and (b) below. | | | |
| a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI . | | | |
| 3a | | | |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. | | | |
| 3b | | | |

CORTLAND COUNTY COMMUNITY ACTION PROGRAM

Schedule A (Form 990 or 990-EZ) 2019

PROGRAM, INC.

16-1004653 Page 6

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| Section A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|---------------------------------|--|----------------|-----------------------------|
| 1 | Net short-term capital gain | 1 | |
| 2 | Recoveries of prior-year distributions | 2 | |
| 3 | Other gross income (see instructions) | 3 | |
| 4 | Add lines 1 through 3. | 4 | |
| 5 | Depreciation and depletion | 5 | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | |
| 7 | Other expenses (see instructions) | 7 | |
| 8 | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | |

| Section B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------|---|----------------|-----------------------------|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | |
| a | Average monthly value of securities | 1a | |
| b | Average monthly cash balances | 1b | |
| c | Fair market value of other non-exempt-use assets | 1c | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (explain in detail in Part VI): | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | |
| 3 | Subtract line 2 from line 1d. | 3 | |
| 4 | Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions). | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by .035. | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |

| Section C - Distributable Amount | | | Current Year |
|----------------------------------|---|---|--------------|
| 1 | Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 | Enter 85% of line 1. | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | |
| 4 | Enter greater of line 2 or line 3. | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 | |
| 7 | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). | | |

Schedule A (Form 990 or 990-EZ) 2019

CORTLAND COUNTY COMMUNITY ACTION PROGRAM

Schedule A (Form 990 or 990-EZ) 2019

PROGRAM, INC.

16-1004653 Page 7

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

| Section D - Distributions | Current Year |
|---|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes | |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations | |
| 4 Amounts paid to acquire exempt-use assets | |
| 5 Qualified set-aside amounts (prior IRS approval required) | |
| 6 Other distributions (describe in Part VI). See instructions. | |
| 7 Total annual distributions. Add lines 1 through 6. | |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | |
| 9 Distributable amount for 2019 from Section C, line 6 | |
| 10 Line 8 amount divided by line 9 amount | |

| Section E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2019 | (iii) Distributable Amount for 2019 |
|--|-----------------------------|--|---|
| 1 Distributable amount for 2019 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2019 | | | |
| a From 2014 | | | |
| b From 2015 | | | |
| c From 2016 | | | |
| d From 2017 | | | |
| e From 2018 | | | |
| f Total of lines 3a through e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2019 distributable amount | | | |
| i Carryover from 2014 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from 3f. | | | |
| 4 Distributions for 2019 from Section D, line 7: \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2019 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from 4. | | | |
| 5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions. | | | |
| 6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions. | | | |
| 7 Excess distributions carryover to 2020. Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2015 | | | |
| b Excess from 2016 | | | |
| c Excess from 2017 | | | |
| d Excess from 2018 | | | |
| e Excess from 2019 | | | |

Schedule A (Form 990 or 990-EZ) 2019

Schedule A (Form 990 or 990-EZ) 2019 **PROGRAM, INC.**

Part VI

Draft- Subject to Change

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Name of the organization

CORTLAND COUNTY COMMUNITY ACTION PROGRAM
PROGRAM, INC.

Employer identification number

16-1004653

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

| | |
|---|---|
| Name of organization CORTLAND COUNTY COMMUNITY ACTION PROGRAM PROGRAM, INC. | Employer identification number 16-1004653 |
|---|---|

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|---|----------------------------|---|
| 1 | US DEPARTMENT OF HEALTH AND HUMAN SERVICES 200 INDEPENDENCE AVENUE, S.W. WASHINGTON, DC 20201 | \$ 2,857,294. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 2 | NYS DIVISION OF HOUSING AND COMMUNITY RENEWAL 38-40 STATE STREET ALBANY, NY 12207 | \$ 387,499. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 3 | NYS DEPARTMENT OF HEALTH CORNING TOWER, EMPIRE STATE PLAZA ALBANY, NY 12237 | \$ 1,071,987. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 4 | CORTLAND CITY SCHOOL DISTRICT 1 VALLEY VIEW DRIVE CORTLAND, NY 13045 | \$ 204,930. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 5 | NYS DEPARTMENT OF STATE ONE COMMERCE PLAZA, 99 WASHINGTON AVE ALBANY, NY 12231 | \$ 679,116. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 6 | NYS ENERGY RESEARCH AND DEVELOPMENT AUTHORITY 17 COLUMBIA CIRCLE ALBANY, NY 12203 | \$ 119,957. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

Employer identification number

16-1004653

Part II

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|------------------------------|--|---|--------------------------|
| | | \$ _____ | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | \$ _____ | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | \$ _____ | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | \$ _____ | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | \$ _____ | |
| | | | |
| | | | |
| | | | |
| | | | |

Name of organization

CORTLAND COUNTY COMMUNITY ACTION PROGRAM
PROGRAM, INC.

Employer identification number

16-1004653

Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ _____

Use duplicate copies of Part III if additional space is needed.

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------------|---|-----------------|--|
| | | | |
| | | | |
| | | | |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee |
| | | | |
| | | | |
| | | | |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee |
| | | | |
| | | | |
| | | | |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee |
| | | | |
| | | | |
| | | | |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee |
| | | | |
| | | | |
| | | | |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee |
| | | | |
| | | | |
| | | | |

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization **CORTLAND COUNTY COMMUNITY ACTION PROGRAM PROGRAM, INC.**

Employer identification number
16-1004653

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

| | (a) Donor advised funds | (b) Funds and other accounts |
|---|------------------------------|------------------------------|
| 1 Total number at end of year | | |
| 2 Aggregate value of contributions to (during year) | | |
| 3 Aggregate value of grants from (during year) | | |
| 4 Aggregate value at end of year | | |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

| | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register | 2d |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

**CORTLAND COUNTY COMMUNITY ACTION PROGRAM
PROGRAM, INC.**

Schedule D (Form 990) 2019

16-1004653 Page **2**

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- | | |
|---|--|
| a <input type="checkbox"/> Public exhibition | d <input type="checkbox"/> Loan or exchange program |
| b <input type="checkbox"/> Scholarly research | e <input type="checkbox"/> Other _____ |
| c <input type="checkbox"/> Preservation for future generations | |
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---|--------|
| 1c Beginning balance | |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment %
- b** Permanent endowment %
- c** Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations
- (ii)** Related organizations

| | Yes | No |
|---------------|-----|----|
| 3a(i) | | |
| 3a(ii) | | |
| 3b | | |

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | 84,317. | | 84,317. |
| b Buildings | | 1,102,416. | 471,268. | 631,148. |
| c Leasehold improvements | | | | |
| d Equipment | | 427,565. | 375,372. | 52,193. |
| e Other | | 340,405. | 314,712. | 25,693. |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) | | | | 793,351. |

Schedule D (Form 990) 2019

**CORTLAND COUNTY COMMUNITY ACTION PROGRAM
PROGRAM, INC.**

Schedule D (Form 990) 2019

16-1004653 Page **3**

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|---|
| (1) Financial derivatives | | |
| (2) Closely held equity interests | | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶ | | |

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ | | |

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|---|----------------|
| (1) | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ | |

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| (a) Description of liability | (b) Book value |
|---|----------------|
| 1. (1) Federal income taxes | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☐

Schedule D (Form 990) 2019

Schedule D (Form 990) 2019

| | |
|----------------|--|
| Part XI | Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. |
|----------------|--|

| | | | |
|----------|--|-----------|-------------|
| 1 | Total revenue, gains, and other support per audited financial statements | 1 | 10,383,467. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | |
| a | Net unrealized gains (losses) on investments | 2a | |
| b | Donated services and use of facilities | 2b | 695,195. |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIII.) | 2d | |
| e | Add lines 2a through 2d | 2e | 695,195. |
| 3 | Subtract line 2e from line 1 | 3 | 9,688,272. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIII.) | 4b | |
| c | Add lines 4a and 4b | 4c | 0. |
| 5 | Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.) | 5 | 9,688,272. |

| | | | |
|----------|---|-----------|------------|
| 1 | Total expenses and losses per audited financial statements | 1 | 9,854,497. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | |
| a | Donated services and use of facilities | 2a | 695,195. |
| b | Prior year adjustments | 2b | |
| c | Other losses | 2c | |
| d | Other (Describe in Part XIII.) | 2d | |
| e | Add lines 2a through 2d | 2e | 695,195. |
| 3 | Subtract line 2e from line 1 | 3 | 9,159,302. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIII.) | 4b | |
| c | Add lines 4a and 4b | 4c | 0. |
| 5 | Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.) | 5 | 9,159,302. |

Draft-Subs

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

CORTLAND COUNTY COMMUNITY ACTION PROGRAM
PROGRAM, INC.

Employer identification number
16-1004653

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

FAMILY DEVELOPMENT - DEVELOPS AND PROVIDES RESOURCES AND SUPPORTS TO
ENCOURAGE STRONG AND HEALTHY FAMILIES. THIS PROGRAM HELPS PEOPLE
RECOGNIZE THEIR STRENGTHS, IDENTIFY NEEDED RESOURCES AND THE MEANS TO
ACCESS THEM WITH AN EMPHASIS ON ASSET DEVELOPMENT TO INCLUDE BUDGETING,
FISCAL LITERACY, NUTRITION, PARENT SUPPORT AND EDUCATION, LIFE SKILLS
AND MEETING BASIC NEEDS. THIS PROGRAM PROVIDES FISCAL LITERACY
WORKSHOPS, PARENTS WITH HOPE GROUPS, 2 FAMILY RESOURCE CENTERS, FAMILY
ESSENTIALS THAT PROVIDES CLOTHES, HOUSEHOLD ITEMS AND OTHER NECESSITIES
AT NO COST, COOKING CLASSES, SUMMER YOUTH EMPLOYMENT OPPORTUNITIES,
FREE INCOME TAX FILINGS AND OTHER OPPORTUNITIES.

EXPENSES \$ 696,392. INCLUDING GRANTS OF \$ 0. REVENUE \$ 1,099.

ENERGY SERVICES PROVIDES RESOURCES AND SERVICES THAT ENSURE HOMES ARE
MORE ENERGY EFFICIENT, HELP REDUCE ENERGY COSTS AND MAKE THE HOME A
HEALTHY AND SAFE PLACE TO LIVE. ENERGY SAVING MEASURES PROVIDED TO
HOMES INCLUDE INSULATION, HEATING SYSTEMS, HOT WATER TANK SYSTEMS, AIR
SEALING, INSPECTING COMBUSTION APPLIANCES, TESTING EFFICIENCY OF
REFRIGERATORS, INSTALLING CO & SMOKE DETECTORS, AND A HEALTH AND SAFETY
CHECK OF THE HOME.

EXPENSES \$ 496,545. INCLUDING GRANTS OF \$ 0. REVENUE \$ 31,785.

OTHER

EXPENSES \$ 0. INCLUDING GRANTS OF \$ 0. REVENUE \$ 94,973.

FORM 990, PART VI, SECTION B, LINE 11B:

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2019)

932211 09-06-19

Name of the organization **CORTLAND COUNTY COMMUNITY ACTION PROGRAM
PROGRAM, INC.**

Employer identification number
16-1004653

THE 990 IS PRESENTED TO THE EXECUTIVE DIRECTOR AND FINANCE COMMITTEE
COMMENTS, SUGGESTIONS, RECOMMENDATIONS ARE MADE FOR CHANGES AS NEEDED THEN,
IT IS PRESENTED TO THE FULL BOARD FOR REVIEW.

FORM 990, PART VI, SECTION B, LINE 12C:

ANNUALLY THE BOARD OF DIRECTORS ARE GIVEN A COPY TO REVIEW AND SIGN

FORM 990, PART VI, SECTION B, LINE 15:

THE EXECUTIVE COMMITTEE MAKES RECOMMENDATION AND THE BOARD MEMBERS COME TO
AN AGREEMENT ON COMPENSATION

FORM 990, PART VI, SECTION C, LINE 19:

UPON REQUEST

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

2019

**Open to Public
Inspection**

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) **01/01/2019** and Ending (mm/dd/yyyy) **12/31/2019**

| | | |
|---|--|--|
| Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending | Name of Organization: CORTLAND COUNTY COMMUNITY ACTION PROGRAM | Employer Identification Number (EIN): 16-1004653 |
| | Mailing Address: 32 NORTH MAIN STREET | NY Registration Number: 02-36-21 |
| | City / State / ZIP: CORTLAND, NY 13045 | Telephone: 607 753-6781 |
| | Website: WWW.CAPCO.ORG | Email: |

Check your organization's registration category: ☐ 7A only ☐ EPTL only ☒ DUAL (7A & EPTL) ☐ EXEMPT* Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com.

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer:

SHAWN ALLEN
PRESIDENT

Signature

Print Name and Title

Date

Chief Financial Officer or Treasurer:

HELEN SPAULDING
TREASURER

Signature

Print Name and Title

Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

☐ 3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.

☐ 3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

☐ Yes

☒ No

4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

☒ Yes

☐ No

4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:

7A filing fee:

\$ 25.

EPTL filing fee:

\$ 250.

Total fee:

\$ 275.

Make a single check or money order payable to:
"Department of Law"

CHAR500 Annual Filing for Charitable Organizations (Updated January 2020)

*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

CORTLAND COUNTY COMMUNITY ACTION PROGRAM PROGRAM, INC.

CHAR500

Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- ☐ If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- ☒ If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- ☒ IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- ☒ All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- ☐ Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- ☐ Review Report if you received total revenue and support greater than \$250,000 and up to \$750,000.
- ☒ Audit Report if you received total revenue and support greater than \$750,000
- ☐ No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- ☐ We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- ☐ \$0, if you checked the 7A exemption in Part 3a
- ☒ \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- ☐ \$0, if you checked the EPTL exemption in Part 3b
- ☐ \$25, if the NET WORTH is less than \$50,000
- ☐ \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- ☐ \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- ☒ \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- ☐ \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- ☐ \$1500, if the NET WORTH is \$50,000,000 or more

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

Need Assistance?

Visit: www.CharitiesNYS.com
Call: (212) 416-8401
Email: Charities.Bureau@ag.ny.gov

Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

DUAL filers are registered under both 7A and EPTL.

EXEMPT filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com.

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

2019

**Open to Public
Inspection**

If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities.

Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

| | |
|---|-------------------------|
| Name of Organization: | NY Registration Number: |
| CORTLAND COUNTY COMMUNITY ACTION PROGRAM PROGRAM, INC | 02-36-21 |

2. Government Grants

| Name of Government Agency | Amount of Grant |
|--|-------------------|
| 1. US DEPARTMENT OF HEALTH AND HUMAN SERVICES | 1. 2,857,294. |
| 2. NYS DIVISION OF HOUSING AND COMMUNITY RENEWAL | 2. 387,499. |
| 3. NYS DEPARTMENT OF HEALTH | 3. 1,071,987. |
| 4. CORTLAND CITY SCHOOL DISTRICT | 4. 204,930. |
| 5. NYS DEPARTMENT OF STATE | 5. 679,116. |
| 6. NYSEDA | 6. 119,957. |
| 7. ONONDAGA COUNTY | 7. 95,034. |
| 8. CORTLAND COUNTY | 8. 16,000. |
| 9. | 9. |
| 10. | 10. |
| 11. | 11. |
| 12. | 12. |
| 13. | 13. |
| 14. | 14. |
| 15. | 15. |
| Total Government Grants: | Total: 5,431,817. |

Resolution of the Board of Directors

Of

Cortland County Community Action Program, Inc.

Resolution No. 20-51

WHEREAS, the Cortland County Community Action Program, Inc. Finance/Audit Committee has reviewed 2019 Annual Audit and 990 and accepts as presented,

WHEREAS, the Cortland County Community Action Program, Inc. Board of Directors has reviewed 2019 Annual Audit, 401(K) and 990 as presented,

IT IS HEREBY RESOLVED that on October 29, 2020 the CAPCO Board of Directors adopts for acceptance 2019 Annual Audit, 401(K) audit and 990.

Shelley Warnow
Board President

October 29, 2020
Date

Cortland County Community Action Program Board of Directors Meeting
September 24, 2020
Meeting Minutes

I. Meeting called to order at 12:03 p.m. In attendance: Doug Bentley, Larry Woolheater, Mary Bliss, Patty Schaap, Mary Beth Mathey, Penny Prignon, Sarah Beshers, Ella DiIorio, Shelley Warnow, Lynne Sypher, Billie MacNabb, Jeanette Dipppo. Excused: Helen Spaulding, Liz Haskins, Regina Diorio. Staff: Lindy Glennon, Kirsten Parker, Martha Allen, Greg Richards, Denise Peroulakis, Bethann Wieder, Kirsten Parker.

II. Motion for Approval July 2020 minutes made by Doug Bentley, 2nd Larry Woolheater. Motion carried.

III. Standing Committee Reports

- Executive Committee met September 18, 2020 to review and discuss the staff turnover report, the ED compensation report, and proposed changes to the lactation policy and the holiday schedule.

- **Resolution 20-39** Tompkins Trust loan-approved by Executive Committee in August
- **Resolution 20-40** Updated Storage Building Proposal-approved by Executive Committee in August
- **Resolution 20-41** 2019 Turnover Report-Motion made by Lynne Sypher, 2nd Jeanette Dipppo. Motion carried.
- **Resolution 20-42** Holidays-Motion made by Mary Beth Mathey, 2nd Ella DiIorio. Motion Carried.
- **Resolution 20-46** Update to Workplace Lactation Policy-Motion made by Larry Woolheater, 2nd Jeanette Dipppo. Motion carried.
- **Resolution 20-50** Executive Director Compensation Report-Motion made by Jeanette Dipppo, 2nd Ella DiIorio. Motion carried.

- Board Development –did not meet

- Program Planning and Evaluation Committee met September 11 and reviewed the proposed HS/EHS policy and procedure changes due to COVID. They also reviewed the Reopening Manual and the June monthly reports.

- **Resolution 20-43** COVID HS/EHS Policies and Procedures-Motion made by Jeanette Dipppo, 2nd Mary Bliss. Motion carried.
- **Resolution 20-44** COVID Reopening Plan- Motion made by Jeanette Dipppo, 2nd by Billie MacNabb. Motion carried.

The board would like to acknowledge the time and effort Bethann and her staff spent to revise all of the policies to ensure a safe environment for children and staff.

• Finance/Audit Committee met September 17, 2020. Committee report shared with full board. Committee reviewed monthly financials, reports/vouchers, balance sheets and updates on grants. Accounts are current with the exception of Medicaid. No determination made about Fiscal Intermediaries. Date keeps getting pushed back by NYS Dept. of Health. HS/EHS reopened with a limited number of students September 14, will be working back up to full enrollment. Positions have been filled in WIC, Energy Services and Healthy Families. Reviewed leases for HS/EHS. Discussed proposed changes to disability insurance. Lindy provided information on funding changes with contracts funded by NYS.

• **Resolution 20-47** 2020-21 HS/EHS leases – Motion made by Lynne Sypher, 2nd. Motion carried.

• **Resolution 20-48** CSBG Discretionary Amendment- Motion made by Jeanette Dippo, 2nd Ella DiIorio. Motion carried.

• **Resolution 20-49** Disability Insurance Renewal – Motion made by Mary Beth Mathey, 2nd Jeanette Dippo. Motion carried.

IV. Executive Director Report – written report attached. Lindy informed the board of the passing of former board member, Mary Ann Diiscenza. Discussed NYS contracts and the Executive order withholding 20% of reimbursements.

V. Program Director Reports – all written reports attached.

- Consumer Directed Services
- Energy Services
- Family Development
- Head Start/Early Head Start
- WIC
- Human Resources

VI. Head Start Policy Council Update-meeting held last week, no update provided

VII. Old Business – No old business

VIII. New Business-No new business

IX. Executive Session – motion to enter Executive Session by Billie MacNabb, 2nd Jeanette Dippo. Motion carried. Entered Executive Session at 12:47. Board discussed WIC personnel and budget. Motion to adjourn Executive Session made by Mary Beth Mathey, 2nd Jeanette Dippo. Motion carried – executive session ended at 12:53. Motion to approve WIC incentives as discussed for staff, **Resolution 20.45**, made by Jeanette Dippo, 2nd Mary Beth Mathey – motion carried.

X. Meeting adjourned at 12:59 p.m. – Motion by Ella DiIorio, 2nd Patty Schaap.

Executive Committee Meeting

Oct. 7, 2020

Members present: Shelley Warnow, Helen Spaulding, Lynne Sypher, Billie MacNabb. Staff: Greg Richards, Martha Allen, Lindy Glennon. Guest: Bettina Lipphardt, Auditor – Bonadio.

Meeting called to order at 1:00 p.m.

Bettina presented financials and draft report for the 2019 401(k) plan. See attached reports for reference. Noted that this is the last year for a limited opinion – audit standards have changed and next audit report for 2020 will be a full audit with an unmodified opinion. Bettina shared that there were no significant modifications or issues to report for 2019 audit. The plan at the end of 2019 includes resources of just under \$2m (\$1,955,209) – an increase of almost \$500,000 in contributions and earnings in 2019. Bettina reviewed the financials with the committee. She noted information included on p. 12 – early in 2019 we had to pay \$8481 outside of the required timeframe – this was corrected, small amount of interest paid. Procedures put in place to assure it wouldn't happen again. Greg shared information that we were able to have direct interface between Mutual of America and our payroll company. This allows MOA to get the contributions timely. The issue was the payroll company not submitting the payments within the 15-day period. This has been resolved.

Committee had no questions. Shelley noted the positive report of increased contributions of employees and recognized this may be partially related to our efforts to increase salaries and supports for employees.

Motion to accept report/financials for 2019 401(k) audit as presented made by Lynne Sypher, 2nd Billie MacNabb. Motion carried.

Being no further business, meeting adjourned at 1:25 p.m.

Resolution of the Board of Directors
Of
Cortland County Community Action Program, Inc.

Resolution No. 20-50

WHEREAS, the Cortland County Community Action Program, Inc. Executive Committee has reviewed 2019 401(k) audit and accepts as presented,

IT IS HEREBY RESOLVED that on October 7, 2020 the CAPCO Executive Committee of the Board of Directors adopts for acceptance the 2019 401(k) audit.

Board President

Date

Resolution of the Board of Directors
Of
Cortland County Community Action Program, Inc.
Resolution No. 20-50

WHEREAS, the Cortland County Community Action Program, Inc. Executive Committee has reviewed 2019 401(k) audit and accepts as presented,

IT IS HEREBY RESOLVED that on October 7, 2020 the CAPCO Executive Committee of the Board of Directors adopts for acceptance the 2019 401(k) audit.

Shelly Warnow
Board President

10/29/20
Date

Members present: Shelley Warnow, Penny Prignon, Sarah Beshers, Helen Spaulding, Ella DiIorio. Staff: Lindy Glennon, Martha Allen, Greg Richards. Guest: Bettina Lipphardt, Bonadio

Meeting called to order at 8:05 a.m. Bettina Lipphardt presented information to the committee re: the 2019 Agency Fiscal Audit and 990. She has reviewed the 401(k) audit with the Executive Committee as that had to be done earlier in the month to make the 5500 filing deadline of 10/15/2020. Bettina will include a review of that audit when she presents to the Board 10/29/2020.

The presentation for the 2019 Audit is attached. This is an unmodified clean opinion for the 2019 audit. There were no material weaknesses of finances or internal controls. CAPCO is a low-risk auditee given the past 3 years with clean audits – this is the highest level of audit. CAPCO has a reported surplus of \$529k for 2019.

Bettina highlighted the required communications re: New Accounting Pronouncements. In 2019, the Organization adopted ASU 2018-08, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The effects have been included in the financial statements. This didn't change anything CAPCO was doing, just clarified it. She explained the adjustment that had to be made. Unadjusted change in net assets \$ 629,300 was changed to include the anticipated write-off uncollectible Medicaid accounts (\$100,000), to adjust opening net assets (330) meaning an Adjusted change in net assets to \$ 528,970. This was due to the issue identified earlier with 2 CDPAP consumers that continued to receive services after service period ended. Bettina explained this write off is a much smaller % than the norm, and these writeoffs will always happen with Medicaid. There were no management disagreements during audit, a clean audit process.

Financial highlights included report of a strong statement of financial position with a 5 year look. Cash position continues to improve. Cash and cash equivalents increased \$210k or 18% with the surplus and timing related to the liabilities. Fees and grants receivable increased \$406k or 43% from the prior year. Fees receivable relates to the CDPAP program and increased \$413k or 45% with the continued expansion of the program. As a result, the allowance for doubtful accounts was increased from \$334k to \$434k. Grants receivable remained consistent with the prior year. Substantially all unreserved amounts outstanding at the end of 2019 were collected in 2020. Liabilities increased \$31k, which was mainly due to additional benefits and payroll accruals. Net assets are an indication of financial strength. CAPCO's increase in net assets was due to the current year surplus.

Statement of change in net assets -

Fees and grants increased \$302k or 6% from 2018 to 2019. This increase was mainly due to the first full year of the NOEP and Health Families grants. Medicaid fees increased \$1,012k or 34% with the continued expansion and utilization of the CDPAP program. Bad debt expense was \$135k in 2018 to \$100k in 2019 with the continued expansion of the CDPAP program. Bad debt expense represented 4.5% and 2.5% of Medicaid revenue in 2018 and 2019, respectively. Other expenses increased \$119k or 17%. The increase was largely in professional and contracted

services with requirements of new grants received.

CAPCO's current ratio is 5.9, up from 5.1 in 2018. Days cash on hand is 56. Days cash on hand is a measure of how many days CAPCO can operate without converting other assets to cash.

The Administrative percentage of expenses is 8.1. This continues to be low, lower than the majority of other similar organizations. The 2019 A-Score is 96. The A-Score is a financial analysis model for non-profit organizations to analyze and communicate their overall financial condition and relative financial stability.

Reviewed the draft 990. No major changes to the 990 form for the current year.

The Staff were excused from the meeting space to allow the Committee to meet with Bettina (8:40 a.m.). At 8:48 staff rejoined the meeting. Being no further questions or discussion, a motion to accept the audit report/990 as presented made by Helen Spaulding, 2nd Shelley Warnow. Motion carried.

Martha reviewed the summary finance report with the committee.

AGENCY

Accounts Payable and Accounts Receivable are current with the exception of Medicaid receivables. Work is nearing completion on the storage facility at S. Main.

Consumer Directed Services

CDPAP billing submitted for payment through the payroll ending September 11, 2020 Still waiting on a decision re: the Fiscal Intermediary RFO submitted in March. No decisions have been made at this point. No updates have been formally provided by NYS DOH, but, we are hearing that it could be the end of the year before decisions are finalized and announced. Volunteer Driver Program is continuing to build back up.

EARLY CHILDHOOD DEVELOPMENT

HS/EHS classrooms are continuing as/where possible. The classrooms in Randall and Smith had to go virtual/remote when Cortland City Schools had to close through 10/23. We had to close the Cosimo's classrooms and go remote 10/14 due to a possible COVID exposure. Those classrooms remain closed/remote through 10/27.

ENERGY SERVICES DEPARTMENT

Work is steady on the WAP contract. Vouchers are being processed and paid.

FAMILY DEVELOPMENT DEPARTMENT

The FD staff (thank you Brandy) worked diligently to get the Discretionary Contract spent out by 9/30/2020. Work is being done through the CARES and regular CSBG contracts. The Adult Literacy program has begun moving into their new space next door and looks forward to being able to work with participants in person in the new space.

Lindy continues to discuss the concerns re: the 20% hold back with NYS Contracts. For

CAPCO, this impacts the Healthy Families and NOEP contracts. No resolution has been determined at this point. In addition to speaking with the funding sources, Lindy is also reaching out to Sen. Seward and Assemblywoman Lifton for assistance.

WIC

The 2020 WIC contract was expended 9/30/2020. The 2021 contract was finalized and signed 10/15/2020. Applications are being accepted for the Nutrition position and we anticipate beginning the interview process mid-November.

Reviewed the financial statements for August. No further questions or discussion. Motion to receive and file financials made by Penny Prignon, 2nd Sara Beshers. Motion carried.

Being no further business, meeting adjourned at 9:10 a.m. Motion to adjourn Helen Spaulding, 2nd Shelley Warnow.

FINANCE COMMITTEE REPORT SUMMARY OF August 2020
FINANCIAL STATEMENTS
PRESENTED BY Martha Allen October 22, 2020

AGENCY

Accounts Payable and Accounts Receivable are current with the exception of Medicaid receivables. Work is nearing completion on the storage facility at S. Main.

Consumer Directed Services

CDPAP billing submitted for payment through the payroll ending September 11, 2020 Still waiting on a decision re: the Fiscal Intermediary RFO submitted in March. No decisions have been made at this point. No updates have been formally provided by NYS DOH, but, we are hearing that it could be the end of the year before decisions are finalized and announced. Volunteer Driver Program is continuing to build back up.

EARLY CHILDHOOD DEVELOPMENT

HS/EHS classrooms are continuing as/where possible. The classrooms in Randall and Smith had to go virtual/remote when Cortland City Schools had to close through 10/23. We had to close the Cosimo's classrooms and go remote 10/14 due to a possible COVID exposure. Those classrooms remain closed/remote through 10/27.

ENERGY SERVICES DEPARTMENT

Work is steady on the WAP contract. Vouchers are being processed and paid.

FAMILY DEVELOPMENT DEPARTMENT

The FD staff (thank you Brandy) worked diligently to get the Discretionary Contract spent out by 9/30/2020. Work is being done through the CARES and regular CSBG contracts. The Adult Literacy program has begun moving into their new space next door and looks forward to being able to work with participants in person in the new space.

Lindy continues to discuss the concerns re: the 20% hold back with NYS Contracts. For CAPCO, this impacts the Healthy Families and NOEP contracts. No resolution has been determined at this point. In addition to speaking with the funding sources, Lindy is also reaching out to Sen. Seward and Assemblywoman Lifton for assistance.

WIC

The 2020 WIC contract was expended 9/30/2020. The 2021 contract was finalized and signed 10/15/2020. Applications are being accepted for the Nutrition position and we anticipate beginning the interview process mid-November.

CORTLAND COUNTY COMMUNITY ACTION PROGRAM, INC.
FINANCE DIRECTOR MONTHLY CHECKLIST
FOR THE MONTH AUGUST 2020

Submitted by Martha Allen on October 22, 2020

| ITEM/REPORT | DUE | DATE FILED |
|--|------------|----------------|
| Subsidiary ledgers in balance for the month? | N/A | yes |
| Bank accounts have been reconciled through? | N/A | Jan-20 |
| 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 | 6/30/2020 | 7/7/2020 |
| FT-500 Application for Refund of Sales Tax Paid on Petroleum Products | Annually | |
| Coporate Tax Returns - IRS 990 & CHAR 500 (auto-approved 6 months extension) | 11/15/2020 | |
| Coporate Tax Returns - IRS 5500 (Retirement) (auto-approved 6 month extension) | 10/15/2020 | 11/14/2020 |
| Quarterly payroll tax returns filed by complete payroll | qtrly | yes |
| US Dept of Labor - Bureau of Labor Statistics - Multiple Worksite (MWR) | qtrly | 7/30/2020 |
| Form 1099's | 1/31/2020 | 1/31/2020 |
| Program Reports | | |
| CSBG 2019 -2020 py | | |
| 20% Expenditure report | | 8/18/2020 |
| 45% Expenditure report | | 9/10/2020 |
| 70% Expenditure report | | 9/16/2020 |
| 1st QTR Program/Fiscal Attestation Forms | 1/31/2020 | 1/31/2020 |
| 2nd QTR Program/Fiscal Attestation Forms | 4/30/2020 | 9/10/2020 |
| 3rd Qtr Program/Fiscal Attestation Forms | 7/31/2020 | 9/10/2020 |
| 4th Qtr Program/Fiscal Attestation Forms | 10/31/2020 | |
| MWBE Reports | | |
| 3rd qtr (Oct-Dec) | 1/10/2020 | 9/11/2020 |
| 4th QTR (Jan-Mar) | 4/10/2020 | 9/11/2020 |
| 1st qtr MWBE Reports (Apr-Jun) | 7/10/2020 | 9/11/2020 |
| 2nd qtr MWBE Reports (Jul-Sep) | 10/10/2020 | 10/13/2020 |
| Unaudited Financial Statements - 19.20 Contract | 10/31/2020 | |
| Energy Services | | |
| WAP 19-20 PY extended to March 31, 2021 | | |
| Monthly Voucher to Energy Services for presentation to DHCR | | |
| 1st qtr MWBE Reports (April-June) | 7/10/2020 | 7/10/2020 |
| 2nd qtr MWBE Reports (July-September) | 10/10/2020 | 10/13/2020 |
| 3rd qtr MWBE Reports (October-December) | 1/10/2021 | |
| 4th qtr MWBE Reports (January-March) | 4/10/2021 | |
| Unaudited Financial Statements - 19.20WAP - contract extended 3.31.2021 | 5/31/2021 | |
| Head Start & Early Head Start | | |
| Quarterly Form 425: Enter in Payment Management System (PMS) | | |
| 1ST QTR (January - March) | 4/30/2020 | 4/30/2020 |
| 2ND QTR (April-June) | 7/30/2020 | 7/30/2020 |
| 3RD QTR (July-September) | 10/30/2020 | |
| 4TH QTR (October-December) | 1/30/2021 | |
| Form 425 due: Upload to GRANT SOLUTIONS - 19-20 py | | |
| semi-annual (June-November) | 1/30/2020 | 1/30/2020 |
| annual (June-May) | 7/30/2020 | 7/30/2020 |
| final (June-May) | 10/30/2020 | |
| WIC 19-20py | | |
| Monthly Voucher (due 45 days after month end) | July 2020 | 9/17/2020 |
| MWBE Reports | | |
| 1st qtr MWBE Reports (January-March) | 4/10/2020 | 4/10/2020 |
| 2nd qtr MWBE Reports (April to June) | 7/10/2020 | 7/10/2020 |
| 3rd qtr MWBE Reports (July to September) | 10/10/2020 | 10/13/2020 |
| 4th qtr MWBE Reports (October to December) | 1/10/2020 | 1/10/2020 |
| Final Voucher | 11/15/2020 | |

CAPCO

Aged Accounts Payable Report

| Vendor Name | current | 31-60 | 61-90 | over 90 | Net Due |
|---|--------------|------------|--------|---------|--------------|
| 4IMPRINT, INC | \$248.79 | \$0.00 | \$0.00 | \$0.00 | \$248.79 |
| AIR TEMP HEATING & AIR CONDITIONING, INC. | \$411.00 | \$0.00 | \$0.00 | \$0.00 | \$411.00 |
| AM CONSERVATION | \$428.40 | \$0.00 | \$0.00 | \$0.00 | \$428.40 |
| AMES LINEN SERVICE | \$30.00 | \$0.00 | \$0.00 | \$0.00 | \$30.00 |
| BADJAD PROPERTY MANAGEMENT,LLC | \$7,385.00 | \$0.00 | \$0.00 | \$0.00 | \$7,385.00 |
| BETH WHITNEY | \$0.00 | \$0.00 | \$0.00 | \$9.30 | \$9.30 |
| BILL BROTHERS | \$300.67 | \$0.00 | \$0.00 | \$0.00 | \$300.67 |
| BLEVINS, INC | \$887.35 | \$0.00 | \$0.00 | \$0.00 | \$887.35 |
| BONADIO & CO., LLP | \$2,500.00 | \$0.00 | \$0.00 | \$0.00 | \$2,500.00 |
| BUILDERS BEST | \$155.38 | \$0.00 | \$0.00 | \$0.00 | \$155.38 |
| CAPCO | \$250,000.00 | \$0.00 | \$0.00 | \$0.00 | \$250,000.00 |
| CARLA PLUNKETT | \$291.00 | \$0.00 | \$0.00 | \$0.00 | \$291.00 |
| CNY RENTALS & SALES | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| CORTLAND CITY SCHOOL DISTRICT | \$1,400.00 | \$0.00 | \$0.00 | \$0.00 | \$1,400.00 |
| CORTLAND COUNTY TREASURER | \$255.00 | \$0.00 | \$0.00 | \$0.00 | \$255.00 |
| CORTLAND PRODUCE | \$83.10 | \$0.00 | \$0.00 | \$0.00 | \$83.10 |
| CUST SERVICES OF CORTLAND INC | \$186.04 | \$0.00 | \$0.00 | \$0.00 | \$186.04 |
| D. YAMAN PROPERTIES LLC. | \$2,862.00 | \$0.00 | \$0.00 | \$0.00 | \$2,862.00 |
| DEWITT'S PRODUCE | \$2,273.52 | \$0.00 | \$0.00 | \$0.00 | \$2,273.52 |
| ELM TREE REALTY, LLC | \$1,450.00 | \$0.00 | \$0.00 | \$0.00 | \$1,450.00 |
| ENERGY CONSERVATORY | \$135.00 | \$0.00 | \$0.00 | \$0.00 | \$135.00 |
| ENERGY FEDERATION INC. | \$713.95 | \$0.00 | \$0.00 | \$0.00 | \$713.95 |
| FLEET SERVICES | \$151.60 | \$0.00 | \$0.00 | \$0.00 | \$151.60 |
| FOOD BANK OF CENTRAL NEW YORK | \$982.76 | \$0.00 | \$0.00 | \$0.00 | \$982.76 |
| HEP SALES | \$681.24 | \$0.00 | \$0.00 | \$5.31 | \$686.55 |
| HUMMEL'S OFFICE EQUIPMENT CO. INC | \$362.59 | \$0.00 | \$0.00 | \$0.00 | \$362.59 |
| ID BOOTH, INC. | \$1,290.97 | \$0.00 | \$0.00 | \$0.00 | \$1,290.97 |
| INTERFLEX PAYMENTS, LLC | \$222.07 | \$0.00 | \$0.00 | \$0.00 | \$222.07 |
| INTERNET MARKETING MAGICIANS LLC | \$819.00 | \$0.00 | \$0.00 | \$0.00 | \$819.00 |
| LAKESHORE LEARNING MATERIALS | \$6,776.63 | \$0.00 | \$0.00 | \$0.00 | \$6,776.63 |
| LANGUAGELINE SOLUTIONS | \$209.44 | \$0.00 | \$0.00 | \$0.00 | \$209.44 |
| LORI YOUNG | \$726.14 | \$0.00 | \$0.00 | \$0.00 | \$726.14 |
| LOVING GUIDANCE, INC. | \$0.00 | \$2,196.50 | \$0.00 | \$0.00 | \$2,196.50 |
| LOWE'S | \$1,534.27 | \$0.00 | \$0.00 | \$0.00 | \$1,534.27 |
| LUKE SEARLES PLUMBING, INC. | \$1,636.70 | \$0.00 | \$0.00 | \$0.00 | \$1,636.70 |
| M&T BANK | \$1,613.49 | \$0.00 | \$0.00 | \$0.00 | \$1,613.49 |
| M&W MINI STORAGE | \$99.00 | \$0.00 | \$0.00 | \$0.00 | \$99.00 |
| MAIN STREET AUTO REPAIR | \$115.51 | \$0.00 | \$0.00 | \$0.00 | \$115.51 |
| MICHAEL J SWEENEY | \$174.00 | \$0.00 | \$0.00 | \$0.00 | \$174.00 |
| MUTUAL OF AMERICA | \$19,377.72 | \$0.00 | \$0.00 | \$0.00 | \$19,377.72 |
| NATIONAL GRID | \$1,984.02 | \$0.00 | \$0.00 | \$0.00 | \$1,984.02 |
| NISSAN MOTOR ACCEPTANCE CORPORATION | \$2,392.85 | \$0.00 | \$0.00 | \$0.00 | \$2,392.85 |

CAPCO

Aged Accounts Payable Report

| Vendor Name | current | 31-60 | 61-90 | over 90 | Net Due |
|---------------------------------------|---------------------|-------------------|---------------|----------------|---------------------|
| NUTRITION MATTERS | \$123.00 | \$0.00 | \$0.00 | \$0.00 | \$123.00 |
| NYSCAA | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| NYSEG | \$78.44 | \$0.00 | \$0.00 | \$0.00 | \$78.44 |
| O'GRAPHIC DESIGNS | \$498.44 | \$0.00 | \$0.00 | \$0.00 | \$498.44 |
| OLUM'S OF BINGHAMTON | \$725.00 | \$0.00 | \$0.00 | \$0.00 | \$725.00 |
| OUR LADY OF PERPETUAL HELP CHURCH | \$120.00 | \$0.00 | \$0.00 | \$0.00 | \$120.00 |
| PETTY CASH | \$69.50 | \$0.00 | \$0.00 | \$0.00 | \$69.50 |
| PITNEY BOWES BANK INC | \$1,520.99 | \$0.00 | \$0.00 | \$0.00 | \$1,520.99 |
| PLAN FIRST COMPUTER SERVICES | \$294.97 | \$0.00 | \$0.00 | \$0.00 | \$294.97 |
| PUDGIE'S PIZZA | \$60.59 | \$0.00 | \$0.00 | \$0.00 | \$60.59 |
| RENZI FOODSERVICE | \$316.52 | \$0.00 | \$0.00 | \$0.00 | \$316.52 |
| ROBERT DIBBLE | \$235.17 | \$0.00 | \$0.00 | \$0.00 | \$235.17 |
| RONALD LIBBEY | \$0.00 | \$0.00 | \$0.00 | \$16.13 | \$16.13 |
| SAVE-A-LOT | \$361.89 | \$0.00 | \$0.00 | \$0.00 | \$361.89 |
| SUPERFLEET MASTERCARD | \$582.07 | \$0.00 | \$0.00 | \$0.00 | \$582.07 |
| THE COMPUTING CENTER | \$142.50 | \$0.00 | \$0.00 | \$0.00 | \$142.50 |
| TOMPKINS TRUST COMPANY | \$1,460.51 | \$0.00 | \$0.00 | \$0.00 | \$1,460.51 |
| ULINE, INC. | \$443.81 | \$0.00 | \$0.00 | \$0.00 | \$443.81 |
| UNITED WAY | \$69.00 | \$0.00 | \$0.00 | \$0.00 | \$69.00 |
| UZELLA N. SCOVILLE | \$26.45 | \$0.00 | \$0.00 | \$0.00 | \$26.45 |
| VERIZON WIRELESS | \$164.02 | \$0.00 | \$0.00 | \$0.00 | \$164.02 |
| YMCA | \$3,043.60 | \$0.00 | \$0.00 | \$0.00 | \$3,043.60 |
| GRAND TOTALS: | \$323,582.67 | \$2,196.50 | \$0.00 | \$30.74 | \$325,809.91 |
| A total of 64 vendor(s) listed | | | | | |

CAPCO

Balance Sheet

| | 8/31/2020 | 7/31/2020 | 6/30/2020 | 5/31/2020 | 4/30/2020 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| ASSETS | | | | | |
| CURRENT ASSETS | | | | | |
| Cash | \$1,227,409 | \$1,442,469 | \$1,470,390 | \$1,251,702 | \$1,128,587 |
| Grants Receivable | \$359,346 | \$210,180 | \$436,830 | \$528,319 | \$557,784 |
| Accounts Receivable | | | | | |
| ACCOUNTS RECEIVABLE | \$1,095,848 | \$1,302,374 | \$1,157,091 | \$1,342,585 | \$1,301,692 |
| Less: ALLOWANCE FOR DOUBTFUL ACCOUNTS | \$334,439 | \$334,439 | \$334,439 | \$334,439 | \$334,439 |
| MEDICAID VARIANCE RECEIVABLE | \$0 | \$0 | \$0 | \$0 | \$0 |
| OTHER RECEIVABLES | \$0 | \$0 | \$0 | \$0 | \$0 |
| OTHER RECEIVABLES | \$823 | \$818 | \$749 | \$698 | \$653 |
| Net Accounts Receivable | \$762,233 | \$968,753 | \$823,401 | \$1,008,844 | \$967,906 |
| Prepaid Expenses | \$36,298 | \$83,880 | \$22,582 | \$45,074 | \$64,487 |
| TOTAL CURRENT ASSETS | \$2,385,286 | \$2,705,282 | \$2,753,203 | \$2,833,939 | \$2,718,764 |
| PROPERTY AND EQUIPMENT | | | | | |
| Vehicles, furniture and equipment | \$804,265 | \$801,718 | \$794,608 | \$797,630 | \$797,567 |
| Building | \$1,186,732 | \$1,186,732 | \$1,186,732 | \$1,186,732 | \$1,186,732 |
| NET PROPERTY AND EQUIPMENT AT COST | \$1,990,998 | \$1,988,450 | \$1,981,340 | \$1,984,362 | \$1,984,299 |
| Less Accumulated Depreciation | (\$1,172,018) | (\$1,168,018) | (\$1,168,018) | (\$1,168,018) | (\$1,161,351) |
| TOTAL PROPERTY AND EQUIPMENT | \$818,979 | \$820,432 | \$813,322 | \$816,344 | \$822,948 |
| SOFTWARE DEVOLPMENT COSTS | \$14,012 | \$0 | \$0 | \$0 | \$0 |
| TOTAL ASSETS | \$3,218,278 | \$3,525,714 | \$3,566,525 | \$3,650,283 | \$3,541,712 |
| LIABILITIES AND NET ASSETS | | | | | |
| CURRENT LIABILITIES | | | | | |
| Accounts Payable | \$11,192 | \$4,359 | \$266,022 | \$56,297 | \$6,456 |
| Payroll taxes and Accruals | \$392,950 | \$367,435 | (\$58,280) | \$142,942 | \$132,479 |
| Other Current Liabilities | \$4,708 | \$4,708 | \$4,077 | \$4,077 | \$4,077 |
| Deferred Income | \$362,174 | \$279,954 | \$279,954 | \$274,954 | \$105,954 |
| Total CURRENT LIABILITIES | \$771,025 | \$656,457 | \$491,774 | \$478,271 | \$248,966 |
| LONG-TERM DEBT | \$202,789 | \$203,616 | \$204,465 | \$205,285 | \$206,128 |
| TOTAL LIABILITIES | \$973,814 | \$860,073 | \$696,239 | \$683,555 | \$455,094 |
| NET ASSETS | \$2,244,464 | \$2,665,642 | \$2,870,286 | \$2,966,727 | \$3,086,618 |
| Total LIABILITIES AND NET ASSETS | \$3,218,278 | \$3,525,714 | \$3,566,525 | \$3,650,283 | \$3,541,712 |

CAPCO

Income Statement

1/1/20-12/31/20 CAPCO ADMINISTRATION

| | BUDGET | | ACTUAL | YTD BUDGET | YTD ACTUAL | | | |
|---------------------------------|--------------|-----------------------|-----------------------|-----------------------|-----------------------|----------|----------------|-----------|
| LINE ITEM | TOTAL BUDGET | 8/1/2020 8/31/2020 | 8/1/2020 8/31/2020 | 1/1/2020 8/31/2020 | 1/1/2020 8/31/2020 | FORECAST | TOTAL CONTRACT | REMAINING |
| ADM - ADMINISTRATIVE CHARGES | | | | | | | | |
| EXPENSES | | | | | | | | |
| PERSONNEL | | | | | | | | |
| SALARIES/WAGES | | | | | | | | |
| SALARY/WAGE EXPENSE | 334,272 | 27,856 | 25,831 | 222,848 | 206,103 | 128,170 | 334,272 | 0 |
| NEW ACCRUED BENEFIT TIME | 28,375 | 2,365 | 2,127 | 18,917 | 17,878 | 10,497 | 28,375 | 0 |
| Total SALARIES/WAGES | 362,647 | 30,221 | 27,958 | 241,765 | 223,980 | 138,667 | 362,647 | 0 |
| FRINGES | | | | | | | | |
| FICA EXPENSE | 27,308 | 2,276 | 1,933 | 18,206 | 15,391 | 9,805 | 25,196 | 2,113 |
| UNEMPLOYMENT INSURANCE EXPENSE | 7,800 | 650 | 564 | 5,200 | 4,599 | 2,801 | 7,400 | 400 |
| WORKERS COMP EXPENSE | 376 | 31 | 28 | 251 | 230 | 256 | 486 | -110 |
| DISABILITY INSURANCE EXPENSE | 593 | 49 | 49 | 396 | 329 | 265 | 593 | 0 |
| GROUP INSURANCE EXPENSE | 47,475 | 3,956 | 1,836 | 31,650 | 14,850 | 9,178 | 24,028 | 23,448 |
| 401-K EXPENSE | 8,575 | 715 | 643 | 5,717 | 5,685 | 3,189 | 8,874 | -299 |
| Fringes on Accrued Leave Earned | 3,602 | 300 | 298 | 2,401 | 2,503 | 1,470 | 3,973 | -371 |
| Total FRINGES | 95,731 | 7,978 | 5,351 | 63,820 | 43,587 | 26,963 | 70,549 | 25,181 |
| Total PERSONNEL | 458,378 | 38,198 | 33,309 | 305,585 | 267,567 | 165,630 | 433,197 | 25,181 |
| OTHER THAN PERSONNEL | | | | | | | | |
| PROGRAM MATERIALS | 125 | 10 | 0 | 83 | 0 | 125 | 125 | 0 |
| PROGRAM SUPPLIES | 700 | 58 | 0 | 467 | 142 | 558 | 700 | 0 |
| OFFICE SUPPLIES | 9,000 | 750 | 177 | 6,000 | 5,166 | 3,834 | 9,000 | 0 |
| FOOD & FOOD SUPPLIES | 400 | 33 | 0 | 267 | 206 | 194 | 400 | 0 |
| COMMERCIAL INSURANCE | 11,981 | 998 | 998 | 7,987 | 7,987 | 3,994 | 11,981 | 0 |
| PARKING LOT RENTAL | 869 | 72 | 0 | 580 | 454 | 415 | 869 | 0 |
| POSTAGE | 1,300 | 108 | 112 | 867 | 714 | 586 | 1,300 | 0 |
| DUPLICATING & PRINTING | 1,750 | 146 | 0 | 1,167 | 1,066 | 733 | 1,799 | -49 |
| INTERNET SERVICE | 1,041 | 87 | 77 | 694 | 550 | 492 | 1,041 | 0 |
| TELEPHONE | 1,318 | 110 | 15 | 879 | 170 | 1,149 | 1,318 | 0 |
| Computer & Software Expense | 31,416 | 2,618 | 3,121 | 20,944 | 30,763 | 8,750 | 39,513 | -8,097 |
| MEETING EXPENSE | 1,100 | 92 | 0 | 733 | 741 | 359 | 1,100 | 0 |
| CONFERENCE EXPENSE | 1,400 | 117 | 0 | 933 | 345 | 1,055 | 1,400 | 0 |
| TRAINING & TECHNICAL AST | 1,600 | 133 | 0 | 1,067 | 60 | 1,540 | 1,600 | 0 |
| Staff Development | 400 | 33 | 0 | 267 | 40 | 360 | 400 | 0 |
| LOCAL TRAVEL | 300 | 25 | 30 | 200 | 30 | 270 | 300 | 0 |
| OUT OF TOWN TRAVEL | 400 | 33 | 0 | 267 | 48 | 352 | 400 | 0 |
| DUES & SUBSCRIPTIONS | 2,500 | 208 | 0 | 1,667 | 389 | 2,111 | 2,500 | 0 |
| PERMITS, FEES, & RENTALS | 500 | 42 | 0 | 333 | 0 | 500 | 500 | 0 |
| ADVERTISING | 500 | 42 | 0 | 333 | 0 | 500 | 500 | 0 |
| BUILDING ALLOCATION | 21,000 | 1,750 | 1,135 | 14,000 | 10,838 | 10,162 | 21,000 | 0 |
| Total OTHER THAN PERSONNEL | 89,601 | 7,467 | 5,666 | 59,734 | 59,708 | 38,039 | 97,747 | -8,146 |
| CONTRACTUAL | | | | | | | | |
| CONTRACTUAL SERVICES-OTHER | 5,000 | 417 | 0 | 3,333 | 12,859 | 6,429 | 19,288 | -14,288 |
| Total CONTRACTUAL | 5,000 | 417 | 0 | 3,333 | 12,859 | 6,429 | 19,288 | -14,288 |
| ADMINISTRATION | | | | | | | | |
| PAYROLL PROCESSING | 2,700 | 225 | 144 | 1,800 | 1,846 | 1,222 | 3,068 | -368 |
| EAP SERVICES | 10,480 | 873 | 873 | 6,986 | 6,986 | 3,493 | 10,480 | 0 |
| EQUIPMENT DEPRECIATION | 1,515 | 126 | | 1,010 | | 1,515 | 1,515 | 0 |
| ADMINISTRATIVE ALLOCATION | -567,674 | -47,306 | -39,991 | -378,449 | -356,773 | -208,521 | -565,294 | -2,380 |
| Total ADMINISTRATION | -552,979 | -46,082 | -38,974 | -368,653 | -347,940 | -202,291 | -550,231 | -2,748 |
| Total EXPENSES | 0 | 0 | 0 | 0 | -7,807 | 7,807 | 0 | 0 |
| NET SURPLUS/(DEFICIT) | 0 | 0 | 0 | 0 | 7,807 | -7,807 | 0 | |

CAPCO

Income Statement

1/1/20-12/31/20 CAPCO FACILITY

| LINE ITEM | TOT BUDGET | BUDGET | ACTUAL | YTD BUDGET | YTD ACTUAL | | FORECAST | TOT CONTRACT | REMAINING |
|--------------------------------|------------|---------|-----------------------|------------|------------|-----------|----------|--------------|-----------|
| | | | 8/1/2020 8/31/2020 | | 1/1/2020 | 8/31/2020 | | | |
| EXPENSES | | | | | | | | | |
| PERSONNEL | | | | | | | | | |
| SALARIES/WAGES | | | | | | | | | |
| SALARY/WAGE EXPENSE | 4,500 | 375 | 142 | 3,000 | | 2,881 | 1,619 | 4,500 | 0 |
| Total SALARIES/WAGES | 4,500 | 375 | 142 | 3,000 | | 2,889 | 1,619 | 4,500 | 0 |
| FRINGES | | | | | | | | | |
| FICA EXPENSE | 344 | 29 | 10 | 230 | | 203 | 141 | 344 | 0 |
| UNEMPLOYMENT INSURANCE EXPENSE | 98 | 8 | 3 | 66 | | 63 | 35 | 98 | 0 |
| WORKERS COMP EXPENSE | 20 | 2 | 0 | 13 | | 12 | 8 | 20 | 0 |
| 401-K EXPENSE | 135 | 11 | 4 | 90 | | 86 | 49 | 135 | 0 |
| Total FRINGES | 597 | 50 | 18 | 398 | | 367 | 233 | 597 | 0 |
| Total PERSONNEL | 5,097 | 425 | 160 | 3,398 | | 3,255 | 1,852 | 5,097 | 0 |
| OTHER THAN PERSONNEL | | | | | | | | | |
| OFFICE SUPPLIES | 0 | 0 | 30 | 0 | | 340 | 0 | 340 | (340) |
| COMMERCIAL INSURANCE | 14,064 | 1,172 | 846 | 9,376 | | 6,765 | 3,383 | 10,148 | 3,916 |
| OFFICE UTILITIES | 24,825 | 2,069 | 1,492 | 16,550 | | 14,714 | 7,357 | 22,071 | 2,754 |
| JANITORIAL MAINTENANCE | 28,004 | 2,334 | -105 | 18,669 | | 1,534 | 767 | 2,302 | 25,702 |
| MAINTENANCE ALLOCATION | | | 2,045 | | | 16,840 | 9,629 | 26,470 | (26,470) |
| BUILDING MAINTENANCE | 40,328 | 3,361 | 1,091 | 26,885 | | 13,235 | 6,617 | 19,852 | 20,476 |
| TRASH REMOVAL | 2,528 | 211 | 186 | 1,685 | | 1,288 | 1,240 | 2,528 | 0 |
| TELEPHONE | | | 0 | | | 1 | 0 | 1 | (1) |
| LOCAL TRAVEL | 0 | 0 | 0 | 0 | | 2 | 0 | 2 | (2) |
| BUILDING ALLOCATION | (117,497) | (9,791) | -5,744 | (78,331) | | -58,113 | -33,348 | (91,461) | (26,036) |
| Total OTHER THAN PERSONNEL | (7,748) | (646) | -160 | (5,165) | | -3,394 | (4,354) | (7,748) | (0) |
| CONTRACTUAL | | | | | | | | | |
| CONTRACTUAL SERVICES-OTHER | 2,650 | 221 | 0 | 1,767 | | 0 | 2,650 | 2,650 | 0 |
| Total CONTRACTUAL | 2,650 | 221 | 0 | 1,767 | | 0 | 2,650 | 2,650 | 0 |
| Total EXPENSES | (0) | (0) | 0 | (0) | | (139) | 148 | (0) | (0) |
| NET SURPLUS/(DEFICIT) | 0 | 0 | 0 | 0 | | 139 | (148) | 0 | 0 |

CAPCO

Income Statement

1/1/20-12/31/20 CDPAP-MEDICAID

| | | | ACTUAL | | YTD ACTUAL |
|---------------------------------|------------|--------|-----------------------|------------|-----------------------|
| LINE ITEM | TOT BUDGET | BUDGET | 8/1/2020 8/31/2020 | YTD BUDGET | 1/1/2020 8/31/2020 |
| MEDICAID - MEDICAID | | | | | |
| REVENUE | | | | | |
| OTHER REVENUE | | | | | |
| MEDICAID REVENUE | 0 | 0 | 318,908 | 0 | 2,568,015 |
| OTHER INCOME | 0 | 0 | 0 | 0 | 0 |
| Total OTHER REVENUE | 0 | 0 | 318,908 | 0 | 2,568,015 |
| Total REVENUE | 0 | 0 | 318,908 | 0 | 2,568,015 |
| EXPENSES | | | | | |
| PERSONNEL | | | | | |
| SALARIES/WAGES | | | | | |
| SALARY/WAGE EXPENSE | 0 | 0 | 206,226 | 0 | 1,805,551 |
| NEW ACCRUED BENEFIT TIME | 0 | 0 | 222 | 0 | 3,505 |
| Total SALARIES/WAGES | 0 | 0 | 206,448 | 0 | 1,809,056 |
| FRINGES | | | | | |
| FICA EXPENSE | 0 | 0 | 15,688 | 0 | 137,525 |
| UNEMPLOYMENT INSURANCE EXPENSE | 0 | 0 | 4,488 | 0 | 41,114 |
| WORKERS COMP EXPENSE | 0 | 0 | 5,932 | 0 | 54,214 |
| DISABILITY INSURANCE EXPENSE | 0 | 0 | 1,023 | 0 | 8,421 |
| GROUP INSURANCE EXPENSE | 0 | 0 | 3,861 | 0 | 36,974 |
| 401-K EXPENSE | 0 | 0 | 2,303 | 0 | 19,660 |
| Fringes on Accrued Leave Earned | 0 | 0 | 31 | 0 | 491 |
| Total FRINGES | 0 | 0 | 33,326 | 0 | 298,398 |
| Total PERSONNEL | 0 | 0 | 239,774 | 0 | 2,107,454.6 |
| OTHER THAN PERSONNEL | | | | | |
| PROGRAM MATERIALS | 0 | 0 | 0 | 0 | 150 |
| OFFICE SUPPLIES | 0 | 0 | 0 | 0 | 109 |
| PARKING LOT RENTAL | 0 | 0 | 0 | 0 | 67 |
| POSTAGE | 0 | 0 | 263 | 0 | 3,000 |
| DUPLICATING & PRINTING | 0 | 0 | 0 | 0 | 1,654 |
| INTERNET SERVICE | 0 | 0 | 10 | 0 | 145 |
| TELEPHONE | 0 | 0 | 51 | 0 | 301 |
| Computer & Software Expense | 0 | 0 | 210 | 0 | 210 |
| LOCAL TRAVEL | 0 | 0 | 1,043 | 0 | 9,778 |
| OUT OF TOWN TRAVEL | 0 | 0 | 0 | 0 | 38 |
| STAFF IMMUNIZATIONS | 0 | 0 | 167 | 0 | 1,151 |
| DUES & SUBSCRIPTIONS | 0 | 0 | 0 | 0 | 201 |
| BACKGROUND CHECKS | 0 | 0 | -10 | 0 | 2,392 |
| PERMITS, FEES, & RENTALS | 0 | 0 | 786 | 0 | 7,743 |
| ADVERTISING | 0 | 0 | 0 | 0 | 0 |
| BUILDING ALLOCATION | 0 | 0 | 177 | 0 | 2,196 |
| Total OTHER THAN PERSONNEL | 0 | 0 | 2,696 | 0 | 29,135 |
| CONTRACTUAL | | | | | |
| CONTRACTUAL SERVICES-OTHER | 0 | 0 | 211 | 0 | 1,521 |
| Total INKIND | 0 | 0 | 211 | 0 | 1,521 |
| ADMINISTRATION | | | | | |
| FINANCIAL AUDIT | 0 | 0 | 0 | 0 | 5,366 |
| PAYROLL PROCESSING | 0 | 0 | 1,114 | 0 | 13,991 |
| ADMINISTRATIVE ALLOCATION | 0 | 0 | 17,247 | 0 | 155,495 |
| Total ADMINISTRATION | 0 | 0 | 18,361 | 0 | 174,851 |
| Total EXPENSES | 0 | 0 | 261,042 | 0 | 2,312,963 |
| NET SURPLUS/(DEFICIT) | 0 | 0 | 57,865 | 0 | 255,052 |

CAPCO

Income Statement

6/1/20-5/31/21 ECD GRANTS

| | BUDGET | | ACTUAL | YTD BUDGET | | YTD ACTUAL | | | |
|-------------------------------------|--------------|-----------------------|-----------------------|------------|-----------|------------|-------------------|-----------|--|
| LINE ITEM | TOTAL BUDGET | 8/1/2020 8/31/2020 | 8/1/2020 8/31/2020 | 8/31/2020 | 8/31/2020 | FORECAST | TOTAL CONTRACT | REMAINING | |
| HSP - Head Start | | | | | | | | | |
| REVENUE | | | | | | | | | |
| GRANT REVENUE | | | | | | | | | |
| GRANT REVENUE | 1,760,785 | 146,732 | 118,879 | 440,196 | 299,049 | 1,461,736 | 1,760,785 | 0 | |
| TOTAL GRANT REVENUE | 1,760,785 | 146,732 | 118,879 | 440,196 | 299,049 | 1,461,736 | 1,760,785 | 0 | |
| OTHER REVENUE | | | | | | | | | |
| SPECIAL NEEDS SERVICE REIMBURSEMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| OTHER INCOME | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| CASH DONATIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| INKIND DONATIONS | 550,937 | 45,911 | 3,468 | 137,734 | 12,102 | 538,835 | 550,937 | 0 | |
| TOTAL OTHER REVENUE | 550,937 | 45,911 | 3,468 | 137,734 | 12,102 | 538,835 | 550,937 | 0 | |
| Total REVENUE | 2,311,722 | 192,644 | 122,347 | 577,931 | 311,152 | 2,000,570 | 2,311,722 | 0 | |
| EXPENSES | | | | | | | | | |
| PERSONELL | | | | | | | | | |
| WAGES/SALARIES | | | | | | | | | |
| SALARY/WAGE EXPENSE | 1,207,206 | 100,601 | 42,699 | 301,802 | 142,232 | 1,050,974 | 1,193,206 | 14,000 | |
| NEW ACCRUED BENEFIT TIME | 32,368 | 2,697 | 2,737 | 8,092 | 8,620 | 23,748 | 32,368 | 0 | |
| Total WAGES/SALARIES | 1,239,574 | 103,298 | 45,436 | 309,894 | 150,852 | 1,074,722 | 1,225,574 | 14,000 | |
| FRINGES | | | | | | | | | |
| FICA EXPENSE | 92,281 | 7,690 | 2,997 | 23,070 | 10,205 | 75,406 | 85,611 | 6,670 | |
| UNEMPLOYMENT INSURANCE EXPENSE | 26,496 | 2,208 | 946 | 6,624 | 3,175 | 22,964 | 26,138 | 358 | |
| WORKERS COMP EXPENSE | 10,890 | 908 | 449 | 2,723 | 1,384 | 9,506 | 10,890 | 0 | |
| DISABILITY INSURANCE EXPENSE | 2,803 | 234 | 276 | 701 | 633 | 2,170 | 2,803 | 0 | |
| GROUP INSURANCE EXPENSE | 117,089 | 9,757 | 8,202 | 29,272 | 24,844 | 74,532 | 99,377 | 17,712 | |
| 401-K EXPENSE | 21,728 | 1,811 | 1,036 | 5,432 | 3,104 | 18,624 | 21,728 | 0 | |
| Fringes on Accrued Leave Earned | 4,532 | 378 | 383 | 1,133 | 1,207 | 3,325 | 4,532 | 0 | |
| Total FRINGES | 275,819 | 22,985 | 14,289 | 68,955 | 44,552 | 206,528 | 251,080 | 24,740 | |
| Total PERSONELL | 1,515,393 | 126,283 | 59,725 | 378,848 | 195,404 | 1,281,250 | 1,476,654 | 38,740 | |
| MATERIALS | | | | | | | | | |
| PROGRAM MATERIALS | 0 | 0 | | 0 | | 0 | 0 | 0 | |
| PROGRAM SUPPLIES | 5,482 | 457 | 35,786 | 1,371 | 51,276 | 0 | 51,276 | -45,794 | |
| MEDICAL SUPPLIES | 1,500 | 125 | | 375 | | 0 | 0 | 1,500 | |
| DISABILITY SUPPLIES | 1,000 | 83 | | 250 | | 0 | 0 | 1,000 | |
| EDUCATIONAL SUPPLIES | 7,500 | 625 | 3,440 | 1,875 | 3,440 | 0 | 3,440 | 4,060 | |
| Total MATERIALS | 15,482 | 1,290 | 39,227 | 3,871 | 54,716 | 0 | 54,716 | -39,234 | |
| OTHER THAN PERSONELL | | | | | | | | | |
| FOOD & FOOD SUPPLIES | 20,046 | 1,671 | 249 | 5,012 | 249 | 19,797 | 20,046 | 0 | |
| SPEECH SERVICES | 1,000 | 83 | | 250 | | 1,000 | 1,000 | 0 | |
| DENTAL SERVICES | 500 | 42 | | 125 | | 500 | 500 | 0 | |
| MENTAL HEALTH SERVICES | 0 | | | | | 0 | 0 | 0 | |
| PARENT SERVICES | 2,000 | 167 | | 500 | | 2,000 | 2,000 | 0 | |
| FAMILY EMPOWERMENT | 0 | 0 | | 0 | | 0 | 0 | 0 | |
| CHILD ACCIDENT INSURANCE | 652 | 54 | 54 | 163 | 163 | 489 | 652 | 0 | |
| VEHICLE INSURANCE | 2,600 | 217 | 188 | 650 | 564 | 2,036 | 2,600 | 0 | |
| VEHICLE MAINTENANCE | 1,500 | 125 | 586 | 375 | 756 | 744 | 1,500 | 0 | |
| VEHICLE FUEL | 1,500 | 125 | | 375 | | 520 | 520 | 980 | |
| VEHICLE REGISTRATION | 200 | 17 | | 50 | | 200 | 200 | 0 | |
| INTERNET SERVICE | 3,500 | 292 | 296 | 875 | 887 | 2,613 | 3,500 | 0 | |
| CENTER TELEPHONE | 1,500 | 125 | 217 | 375 | 429 | 1,071 | 1,500 | 0 | |
| Computer & Software Expense | 5,000 | 417 | 4,328 | 1,250 | 4,888 | 112 | 5,000 | 0 | |

| | BUDGET | | ACTUAL | YTD BUDGET | YTD ACTUAL | | | |
|----------------------------|--------------|-----------------------|-----------------------|------------|------------|-----------|-------------------|-----------|
| LINE ITEM | TOTAL BUDGET | 8/1/2020 8/31/2020 | 8/1/2020 8/31/2020 | 8/31/2020 | 8/31/2020 | FORECAST | TOTAL CONTRACT | REMAINING |
| HSP - Head Start | | | | | | | | |
| MEETING EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CONFERENCE EXPENSE | 1,000 | 83 | | 250 | | 0 | 0 | 1,000 |
| TRAINING & TECHNICAL AST | 1,000 | 83 | 0 | 250 | 370 | 630 | 1,000 | 0 |
| TEACHER TRAININGS | 1,500 | 125 | | 375 | | 0 | 0 | 1,500 |
| Staff Development | 500 | 42 | | 125 | | 500 | 500 | 0 |
| LOCAL TRAVEL | 1,000 | 83 | 29 | 250 | 66 | 934 | 1,000 | 0 |
| OUT OF TOWN TRAVEL | 1,000 | 83 | | 250 | | 0 | 0 | 1,000 |
| POLICY COUNCIL EXPENSE | 1,000 | 83 | | 250 | | 1,000 | 1,000 | 0 |
| STAFF IMMUNIZATIONS | 500 | 42 | | 125 | | 500 | 500 | 0 |
| DUES & SUBSCRIPTIONS | 10,000 | 833 | 0 | 2,500 | 6,817 | 3,183 | 10,000 | 0 |
| BACKGROUND CHECKS | 1,200 | 100 | | 300 | | 1,200 | 1,200 | 0 |
| PERMITS, FEES, & RENTALS | 3,000 | 250 | 4,238 | 750 | 4,573 | | 4,573 | -1,573 |
| EQUIPMENT MAINTENANCE | 500 | 42 | | 125 | | 500 | 500 | 0 |
| Total OTHER THAN PERSONELL | 62,198 | 5,183 | 10,185 | 15,550 | 19,762 | 39,529 | 59,291 | 2,907 |
| CONTRACTUAL | | | | | | | | |
| CONTRACTUAL SERVICES-OTHER | 9,000 | 750 | 356 | 2,250 | 1,010 | 7,990 | 9,000 | 0 |
| Total CONTRACTUAL | 9,000 | 750 | 356 | 2,250 | 1,010 | 7,990 | 9,000 | 0 |
| INKIND | | | | | | | | |
| VOLUNTEERS/INTERNS | 0 | 0 | | 0 | | 0 | 0 | 0 |
| VOLUNTEERS-PROFESSIONALS | 93,319 | 7,777 | | 23,330 | | 93,319 | 93,319 | 0 |
| INKIND DONATIONS | 194,152 | 16,179 | 110 | 48,538 | 2,027 | 192,125 | 194,152 | 0 |
| INKIND TRANSPORTATION | 229,930 | 19,161 | | 57,483 | | 229,930 | 229,930 | 0 |
| INKIND DONATED SPACE | 33,536 | 2,795 | 3,358 | 8,384 | 10,075 | 23,461 | 33,536 | 0 |
| Total INKIND | 550,937 | 45,911 | 3,468 | 137,734 | 12,102 | 538,835 | 550,937 | 0 |
| SPACE | | | | | | | | |
| PROGRAM RENT | 80,794 | 6,733 | 2,763 | 20,199 | 11,392 | 69,402 | 80,794 | 0 |
| PROGRAM UTILITIES | 2,200 | 183 | 265 | 550 | 487 | 1,713 | 2,200 | 0 |
| SMAIN BLG ALLOCATION | 35,000 | 2,917 | 1,549 | 8,750 | 8,242 | 26,758 | 35,000 | 0 |
| MAINTENANCE ALLOCATION | | | 283 | | 840 | 0 | 840 | -840 |
| Total Space | 117,994 | 9,833 | 4,860 | 29,499 | 20,961 | 97,873 | 118,834 | -840 |
| ADMINISTRATION | | | | | | | | |
| OFFICE SUPPLIES | 4,560 | 380 | 1,031 | 1,140 | 1,096 | 3,464 | 4,560 | 0 |
| COMMERCIAL INSURANCE | 2,160 | 180 | 35 | 540 | 105 | 2,055 | 2,160 | 0 |
| PARKING LOT RENTAL | 200 | 17 | 0 | 50 | 24 | 176 | 200 | 0 |
| JANITORIAL MAINTENANCE | 3,000 | 250 | 818 | 750 | 818 | 2,182 | 3,000 | 0 |
| BUILDING MAINTENANCE | 0 | 0 | | 0 | | 0 | 0 | 0 |
| MAINTENANCE ALLOCATION | 0 | 0 | | 0 | | 0 | 0 | 0 |
| FINANCIAL AUDIT | 5,400 | 450 | | 1,350 | | 5,400 | 5,400 | 0 |
| PAYROLL PROCESSING | 4,500 | 375 | 362 | 1,125 | 1,152 | 3,348 | 4,500 | 0 |
| POSTAGE | 1,200 | 100 | 144 | 300 | 412 | 788 | 1,200 | 0 |
| DUPLICATING & PRINTING | 5,000 | 417 | 72 | 1,250 | 495 | 4,505 | 5,000 | 0 |
| TELEPHONE | 1,200 | 100 | 12 | 300 | 36 | 1,164 | 1,200 | 0 |
| ADVERTISING | 1,498 | 125 | 120 | 375 | 120 | 1,378 | 1,498 | 0 |
| OTHER EXPENDITURES | 0 | 0 | | 0 | | 0 | 0 | 0 |
| BUILDING DEPRECIATION | 0 | 0 | 1,571 | 0 | 1,571 | 0 | 1,571 | -1,571 |
| BUILDING ALLOCATION | 12,000 | 1,000 | 360 | 3,000 | 1,366 | 10,634 | 12,000 | 0 |
| Total ADMINISTRATION | 40,718 | 3,393 | 4,526 | 10,180 | 7,197 | 35,092 | 42,289 | -1,571 |
| Total EXPENSES | 2,311,722 | 192,644 | 122,347 | 577,931 | 311,152 | 2,000,570 | 2,311,722 | 1 |
| NET SURPLUS/(DEFICIT) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1 |

CAPCO

Income Statement

6/1/20-5/31/21 ECD GRANTS

| LINE ITEM | BUDGET | | ACTUAL | YTD BUDGET | YTD ACTUAL | FORECAST | TOTAL CONTRACT | REMAINING |
|---------------------------------------|--------------|-----------------------|-----------------------|------------|------------|----------|----------------|-----------|
| | TOTAL BUDGET | 8/1/2020 8/31/2020 | 8/1/2020 8/31/2020 | 8/31/2020 | 8/31/2020 | | | |
| TTA - HEAD START TRAINING & TECH ASST | | | | | | | | |
| REVENUE | | | | | | | | |
| GRANT REVENUE | | | | | | | | |
| GRANT REVENUE | 22,400 | 1,867 | 0 | 5,600 | 1,959 | 20,441 | 22,400 | 0 |
| TOTAL GRANT REVENUE | 22,400 | 1,867 | 0 | 5,600 | 1,959 | 20,441 | 22,400 | 0 |
| Total REVENUE | 22,400 | 1,867 | 0 | 5,600 | 1,959 | 20,441 | 22,400 | 0 |
| EXPENSES | | | | | | | | |
| MATERIALS | | | | | | | | |
| PROGRAM SUPPLIES | 2,000 | 167 | 0 | 500 | 0 | 2,000 | 2,000 | 0 |
| Total MATERIALS | 2,000 | 167 | 0 | 500 | 0 | 2,000 | 2,000 | 0 |
| OTHER THAN PERSONELL | | | | | | | | |
| MEETING EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CONFERENCE EXPENSE | 0 | 0 | 0 | 0 | 1,628 | 0 | 1,628 | -1,628 |
| TRAINING & TECHNICAL AST | 3,000 | 250 | 0 | 750 | 331 | 2,669 | 3,000 | 0 |
| OUT OF TOWN TRAVEL | 11,500 | 958 | 0 | 2,875 | 0 | 9,872 | 9,872 | 1,628 |
| Total OTHER THAN PERSONELL | 14,500 | 1,208 | 0 | 3,625 | 1,959 | 12,541 | 14,500 | 0 |
| CONTRACTUAL | | | | | | | | |
| CONTRACTUAL SERVICES-OTHER | 5,900 | 492 | 0 | 1,475 | 0 | 5,900 | 5,900 | 0 |
| Total CONTRACTUAL | 5,900 | 492 | 0 | 1,475 | 0 | 5,900 | 5,900 | 0 |
| Total EXPENSES | 22,400 | 1,867 | 0 | 5,600 | 1,959 | 20,441 | 22,400 | 0 |
| NET SURPLUS/(DEFICIT) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

CAPCO

Income Statement

6/1/20-5/31/21 ECD GRANTS

| LINE ITEM | BUDGET | | ACTUAL | YTD BUDGET | | YTD ACTUAL | | FORECAST | TOTAL CONTRACT | REMAINING |
|---------------------------------|--------------|--------------------|--------------------|------------|-----------|------------|-----------|----------|----------------|-----------|
| | TOTAL BUDGET | 8/1/2020 8/31/2020 | 8/1/2020 8/31/2020 | 8/31/2020 | 8/31/2020 | 8/31/2020 | 8/31/2020 | | | |
| EHS - Early Head Start | | | | | | | | | | |
| REVENUE | | | | | | | | | | |
| GRANT REVENUE | | | | | | | | | | |
| GRANT REVENUE | 1,009,125 | 84,094 | 66,458 | 252,281 | 200,017 | 809,108 | 1,009,125 | 0 | | |
| TOTAL GRANT REVENUE | 1,009,125 | 84,094 | 66,458 | 252,281 | 200,017 | 809,108 | 1,009,125 | 0 | | |
| OTHER REVENUE | | | | | | | | | | |
| OTHER INCOME | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| INKIND DONATIONS | 170,920 | 14,243 | 3,704 | 42,730 | 11,499 | 159,421 | 170,920 | 0 | | |
| TOTAL OTHER REVENUE | 170,920 | 14,243 | 3,704 | 42,730 | 11,499 | 159,421 | 170,920 | 0 | | |
| Total REVENUE | 1,180,045 | 98,337 | 70,163 | 295,011 | 211,516 | 968,529 | 1,180,045 | 0 | | |
| EXPENSES | | | | | | | | | | |
| PERSONELL | | | | | | | | | | |
| WAGES/SALARIES | | | | | | | | | | |
| SALARY/WAGE EXPENSE | 648,086 | 54,007 | 35,921 | 162,022 | 117,590 | 530,496 | 648,086 | 0 | | |
| NEW ACCRUED BENEFIT TIME | 40,303 | 3,359 | 2,970 | 10,076 | 9,890 | 30,413 | 40,303 | 0 | | |
| Total WAGES/SALARIES | 688,389 | 57,366 | 38,891 | 172,097 | 127,480 | 560,909 | 688,389 | 0 | | |
| FRINGES | | | | | | | | | | |
| FICA EXPENSE | 50,013 | 4,168 | 2,694 | 12,503 | 8,842 | 41,171 | 50,013 | 0 | | |
| UNEMPLOYMENT INSURANCE EXPENSE | 14,392 | 1,199 | 797 | 3,598 | 2,606 | 11,787 | 14,392 | 0 | | |
| WORKERS COMP EXPENSE | 5,915 | 493 | 348 | 1,479 | 1,047 | 4,868 | 5,915 | 0 | | |
| DISABILITY INSURANCE EXPENSE | 1,634 | 136 | 124 | 408 | 371 | 1,263 | 1,634 | 0 | | |
| GROUP INSURANCE EXPENSE | 64,280 | 5,357 | 4,413 | 16,070 | 13,320 | 44,961 | 58,281 | 5,999 | | |
| 401-K EXPENSE | 13,640 | 1,137 | 808 | 3,410 | 2,493 | 11,147 | 13,640 | 0 | | |
| Fringes on Accrued Leave Earned | 5,642 | 470 | 416 | 1,411 | 1,385 | 4,258 | 5,642 | 0 | | |
| Total FRINGES | 155,518 | 12,960 | 9,599 | 38,879 | 30,064 | 119,454 | 149,518 | 5,999 | | |
| Total PERSONELL | 843,907 | 70,326 | 48,490 | 210,977 | 157,544 | 680,364 | 837,907 | 5,999 | | |
| MATERIALS | | | | | | | | | | |
| PROGRAM MATERIALS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| PROGRAM SUPPLIES | 9,000 | 750 | 4,434 | 2,250 | 10,348 | 1,657 | 12,005 | -3,005 | | |
| MEDICAL SUPPLIES | 750 | 63 | 0 | 188 | 0 | 750 | 750 | 0 | | |
| DISABILITY SUPPLIES | 500 | 42 | 0 | 125 | 0 | 500 | 500 | 0 | | |
| EDUCATIONAL SUPPLIES | 3,000 | 250 | 1,461 | 750 | 2,535 | 465 | 3,000 | 0 | | |
| Total MATERIALS | 13,250 | 1,104 | 5,895 | 3,313 | 12,883 | 3,372 | 16,255 | -3,005 | | |
| OTHER THAN PERSONELL | | | | | | | | | | |
| FOOD & FOOD SUPPLIES | 29,954 | 2,496 | 72 | 7,489 | 192 | 29,762 | 29,954 | 0 | | |
| SPEECH SERVICES | 250 | 21 | | 63 | | 250 | 250 | 0 | | |
| DENTAL SERVICES | 250 | 21 | | 63 | | 250 | 250 | 0 | | |
| MENTAL HEALTH SERVICES | 0 | 0 | | 0 | | 0 | 0 | 0 | | |
| PARENT SERVICES | 750 | 63 | | 188 | | 750 | 750 | 0 | | |
| FAMILY EMPOWERMENT | 0 | 0 | | 0 | | 0 | 0 | 0 | | |
| CHILD ACCIDENT INSURANCE | 230 | 19 | 19 | 58 | 57 | 173 | 230 | 0 | | |
| VEHICLE INSURANCE | 2,600 | 217 | 257 | 650 | 771 | 1,829 | 2,600 | 0 | | |
| VEHICLE MAINTENANCE | 1,000 | 83 | 470 | 250 | 640 | 360 | 1,000 | 0 | | |
| VEHICLE FUEL | 3,000 | 250 | 0 | 750 | | 3,000 | 3,000 | 0 | | |
| VEHICLE REGISTRATION | 200 | 17 | | 50 | | 200 | 200 | 0 | | |
| INTERNET SERVICE | 4,332 | 361 | 269 | 1,083 | 808 | 3,524 | 4,332 | 0 | | |
| CENTER TELEPHONE | 1,200 | 100 | 96 | 300 | 371 | 829 | 1,200 | 0 | | |
| Computer & Software Expense | 2,000 | 167 | 1,472 | 500 | 1,607 | 393 | 2,000 | 0 | | |

| | BUDGET | | ACTUAL | YTD BUDGET | YTD ACTUAL | | | |
|----------------------------|--------------|-----------------------|-----------------------|------------|------------|----------|----------------|-----------|
| LINE ITEM | TOTAL BUDGET | 8/1/2020 8/31/2020 | 8/1/2020 8/31/2020 | 8/31/2020 | 8/31/2020 | FORECAST | TOTAL CONTRACT | REMAINING |
| EHS - Early Head Start | | | | | | | | |
| MEETING EXPENSE | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| CONFERENCE EXPENSE | 500 | 42 | | 125 | | 500 | 500 | 0 |
| TRAINING & TECHNICAL AST | 750 | 63 | 0 | 188 | 255 | 495 | 750 | 0 |
| TEACHER TRAININGS | 750 | 63 | | 188 | | 750 | 750 | 0 |
| Staff Development | 0 | 0 | | 0 | | 0 | 0 | 0 |
| LOCAL TRAVEL | 1,200 | 100 | 139 | 300 | 399 | 801 | 1,200 | 0 |
| OUT OF TOWN TRAVEL | 500 | 42 | | 125 | | 500 | 500 | 0 |
| POLICY COUNCIL EXPENSE | 500 | 42 | | 125 | | 500 | 500 | 0 |
| STAFF IMMUNIZATIONS | 250 | 21 | | 63 | | 250 | 250 | 0 |
| DUES & SUBSCRIPTIONS | 3,000 | 250 | 0 | 750 | 2,395 | 605 | 3,000 | 0 |
| BACKGROUND CHECKS | 750 | 63 | | 188 | | 750 | 750 | 0 |
| PERMITS, FEES, & RENTALS | 3,500 | 292 | 959 | 875 | 1,384 | 2,116 | 3,500 | 0 |
| EQUIPMENT MAINTENANCE | 100 | 8 | 114 | 25 | 114 | 0 | 114 | -14 |
| Total OTHER THAN PERSONELL | 57,566 | 4,797 | 3,867 | 14,392 | 8,992 | 48,588 | 57,580 | -14 |
| CONTRACTUAL | | | | | | | | |
| CONTRACTUAL SERVICES-OTHER | 5,000 | 417 | 555 | 1,250 | 1,292 | 3,708 | 5,000 | 0 |
| Total CONTRACTUAL | 5,000 | 417 | 555 | 1,250 | 1,292 | 3,708 | 5,000 | 0 |
| INKIND | | | | | | | | |
| VOLUNTEERS/INTERNS | 0 | 0 | | 0 | | 0 | 0 | 0 |
| VOLUNTEERS-PROFESSIONALS | 126,678 | 10,557 | | 31,670 | | 126,678 | 126,678 | 0 |
| INKIND DONATIONS | 1,642 | 137 | 154 | 411 | 849 | 793 | 1,642 | 0 |
| INKIND DONATED SPACE | 42,600 | 3,550 | 3,550 | 10,650 | 10,650 | 31,950 | 42,600 | 0 |
| Total INKIND | 170,920 | 14,243 | 3,704 | 42,730 | 11,499 | 159,421 | 170,920 | 0 |
| SPACE | | | | | | | | |
| PROGRAM RENT | 46,645 | 3,887 | 3,887 | 11,661 | 11,661 | 34,983 | 46,645 | 0 |
| PROGRAM UTILITIES | 7,000 | 583 | 452 | 1,750 | 1,009 | 5,991 | 7,000 | 0 |
| SMAIN BLG ALLOCATION | 15,500 | 1,292 | 192 | 3,875 | 1,021 | 13,374 | 14,395 | 1,105 |
| MAINTENANCE ALLOCATION | | | 526 | | 1,105 | 1,105 | 2,210 | -2,210 |
| Total SPACE | 69,145 | 5,762 | 5,056 | 17,286 | 14,797 | 55,453 | 70,250 | -1,105 |
| ADMINISTRATION | | | | | | | | |
| OFFICE SUPPLIES | 2,000 | 167 | 363 | 500 | 386 | 1,614 | 2,000 | 0 |
| COMMERCIAL INSURANCE | 537 | 45 | 122 | 134 | 365 | 172 | 537 | 0 |
| PARKING LOT RENTAL | 70 | 6 | 0 | 18 | 9 | 62 | 70 | 0 |
| JANITORIAL MAINTENANCE | 3,000 | 250 | 433 | 750 | 539 | 2,461 | 3,000 | 0 |
| BUILDING MAINTENANCE | 0 | 0 | 72 | 0 | 391 | 391 | 783 | -783 |
| TRASH REMOVAL | 1,400 | 117 | 144 | 350 | 293 | 1,107 | 1,400 | 0 |
| FINANCIAL AUDIT | 3,200 | 267 | | 800 | | 3,200 | 3,200 | 0 |
| PAYROLL PROCESSING | 2,300 | 192 | 179 | 575 | 586 | 1,714 | 2,300 | 0 |
| POSTAGE | 500 | 42 | 28 | 125 | 148 | 352 | 500 | 0 |
| DUPLICATING & PRINTING | 2,000 | 167 | 24 | 500 | 183 | 1,817 | 2,000 | 0 |
| TELEPHONE | 1,000 | 83 | 2 | 250 | 5 | 995 | 1,000 | 0 |
| ADVERTISING | 250 | 21 | | 63 | | 250 | 250 | 0 |
| BUILDING DEPRECIATION | 0 | 0 | 1,092 | 0 | 1,092 | 0 | 1,092 | -1,092 |
| BUILDING ALLOCATION | 4,000 | 333 | 135 | 1,000 | 513 | 3,487 | 4,000 | 0 |
| Total ADMINISTRATION | 20,257 | 1,688 | 2,595 | 5,064 | 4,510 | 17,623 | 22,133 | -1,875 |
| Total EXPENSES | 1,180,045 | 98,337 | 70,163 | 295,011 | 211,516 | 968,529 | 1,180,045 | 0 |
| NET SURPLUS/(DEFICIT) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

CAPCO

Income Statement

6/1/20-5/31/21 ECD GRANTS

| LINE ITEM | TOTAL BUDGET | BUDGET 8/1/2020 8/31/2020 | ACTUAL 8/1/2020 8/31/2020 | YTD BUDGET 8/31/2020 | YTD ACTUAL 8/31/2020 | FORECAST | TOTAL CONTRACT | REMAINING |
|---|-----------------|---------------------------------|---------------------------------|-------------------------|----------------------------|----------|-------------------|-----------|
| ETA - EARLY HS TRAINING & TECH. ASST | | | | | | | | |
| REVENUE | | | | | | | | |
| GRANT REVENUE | | | | | | | | |
| GRANT REVENUE | 24,000 | 2,000 | 0 | 6,000 | 688 | 23,312 | 24,000 | 0 |
| TOTAL GRANT REVENUE | 24,000 | 2,000 | 0 | 6,000 | 688 | 23,312 | 24,000 | 0 |
| Total REVENUE | 24,000 | 2,000 | 0 | 6,000 | 688 | 23,312 | 24,000 | 0 |
| EXPENSES | | | | | | | | |
| MATERIALS | | | | | | | | |
| PROGRAM SUPPLIES | 1,800 | 150 | 0 | 450 | 0 | 1,800 | 1,800 | 0 |
| Total MATERIALS | 1,800 | 150 | 0 | 450 | 0 | 1,800 | 1,800 | 0 |
| OTHER THAN PERSONELL | | | | | | | | |
| MEETING EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CONFERENCE EXPENSE | 0 | 0 | 0 | 0 | 572 | 0 | 572 | -572 |
| TRAINING & TECHNICAL AST | 4,600 | 383 | 0 | 1,150 | 116 | 4,484 | 4,600 | 0 |
| OUT OF TOWN TRAVEL | 13,300 | 1,108 | 0 | 3,325 | 0 | 12,728 | 12,728 | 572 |
| Total OTHER THAN PERSONELL | 17,900 | 1,492 | 0 | 4,475 | 688 | 17,212 | 17,900 | 0 |
| CONTRACTUAL | | | | | | | | |
| CONTRACTUAL SERVICES-OTHER | 4,300 | 358 | 0 | 1,075 | 0 | 4,300 | 4,300 | 0 |
| Total CONTRACTUAL | 4,300 | 358 | 0 | 1,075 | 0 | 4,300 | 4,300 | 0 |
| Total EXPENSES | 24,000 | 2,000 | 0 | 6,000 | 688 | 23,312 | 24,000 | 0 |
| NET SURPLUS/(DEFICIT) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

CAPCO

Income Statement

6/1/20-5/31/21 ECD GRANTS

| LINE ITEM | BUDGET | | ACTUAL | YTD BUDGET | YTD ACTUAL | FORECAST | TOTAL CONTRACT | REMAINING |
|------------------------------|--------------|-----------------------|-----------------------|------------|------------|----------|----------------|-----------|
| | TOTAL BUDGET | 8/1/2020 8/31/2020 | 8/1/2020 8/31/2020 | 8/31/2020 | 8/31/2020 | | | |
| MAG - Management and General | | | | | | | | |
| REVENUE | | | | | | | | |
| GRANT REVENUE | | | | | | | | |
| GRANT REVENUE | 207,491 | 17,291 | 12,753 | 51,873 | 37,680 | 169,811 | 207,491 | 0 |
| TOTAL GRANT REVENUE | 207,491 | 17,291 | 12,753 | 51,873 | 37,680 | 169,811 | 207,491 | 0 |
| | | | | | | | | |
| Total REVENUE | 207,491 | 17,291 | 12,753 | 51,873 | 37,680 | 169,811 | 207,491 | 0 |
| | | | | | | | | |
| ADMINISTRATION | | | | | | | | |
| ADMINISTRATIVE ALLOCATION | 207,491 | 17,291 | 12,753 | 51,873 | 37,680 | 169,811 | 207,491 | 0 |
| Total ADMINISTRATION | 207,491 | 17,291 | 12,753 | 51,873 | 37,680 | 169,811 | 207,491 | 0 |
| | | | | | | | | |
| Total EXPENSES | 207,491 | 17,291 | 12,753 | 51,873 | 37,680 | 169,811 | 207,491 | 0 |
| | | | | | | | | |
| NET SURPLUS/(DEFICIT) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

CAPCO

Income Statement

6/1/20-5/31/21 ECD GRANTS

| LINE ITEM | BUDGET | | ACTUAL | | YTD BUDGET | | YTD ACTUAL | | FORECAST | TOTAL CONTRACT | REMAINING |
|---------------------------------|--------------|-----------------------|-----------------------|-----------|------------|---------|------------|------|----------|----------------|-----------|
| | TOTAL BUDGET | 8/1/2020 8/31/2020 | 8/1/2020 8/31/2020 | 8/31/2020 | 8/31/2020 | | | | | | |
| UPK - Universal Pre-K | | | | | | | | | | | |
| REVENUE | | | | | | | | | | | |
| GRANT REVENUE | | | | | | | | | | | |
| GRANT REVENUE | 244,530 | 20,378 | 0 | 61,133 | 18,810 | 225,720 | 244,530 | 0 | | | |
| TOTAL GRANT REVENUE | 244,530 | 20,378 | 0 | 61,133 | 18,810 | 225,720 | 244,530 | 0 | | | |
| OTHER REVENUE | | | | | | | | | | | |
| SERVICE FEES | 5,945 | 495 | 0 | 1,486 | 5,945 | 0 | 5,945 | 0 | | | |
| SALARY REIMBURSEMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| OTHER INCOME | | | 0 | | 0 | 0 | 0 | 0 | | | |
| TOTAL OTHER REVENUE | 5,945 | 495 | 0 | 1,486 | 5,945 | 0 | 5,945 | 0 | | | |
| Total REVENUE | 250,475 | 20,873 | 0 | 62,619 | 24,755 | 225,720 | 250,475 | 0 | | | |
| EXPENSES | | | | | | | | | | | |
| PERSONELL | | | | | | | | | | | |
| WAGES/SALARIES | | | | | | | | | | | |
| SALARY/WAGE EXPENSE | 140,726 | 11,727 | 4,311 | 35,181 | 14,940 | 125,785 | 140,726 | 0 | | | |
| NEW ACCRUED BENEFIT TIME | 2,781 | 232 | 229 | 695 | 731 | 2,050 | 2,781 | 0 | | | |
| Total WAGES/SALARIES | 143,507 | 11,959 | 4,540 | 35,877 | 15,672 | 127,835 | 143,507 | 0 | | | |
| FRINGES | | | | | | | | | | | |
| FICA EXPENSE | 10,914 | 910 | 290 | 2,729 | 1,075 | 9,840 | 10,914 | 0 | | | |
| UNEMPLOYMENT INSURANCE EXPENSE | 3,117 | 260 | 92 | 779 | 322 | 2,795 | 3,117 | 0 | | | |
| WORKERS COMP EXPENSE | 1,281 | 107 | 25 | 320 | 88 | 1,193 | 1,281 | 0 | | | |
| DISABILITY INSURANCE EXPENSE | 333 | 28 | 27 | 83 | 58 | 275 | 333 | 0 | | | |
| GROUP INSURANCE EXPENSE | 9,270 | 773 | 1,041 | 2,318 | 3,153 | 6,117 | 9,270 | 0 | | | |
| 401-K EXPENSE | 3,674 | 306 | 105 | 919 | 338 | 3,336 | 3,674 | 0 | | | |
| Fringes on Accrued Leave Earned | 296 | 25 | 32 | 74 | 102 | 194 | 296 | 0 | | | |
| Total FRINGES | 28,886 | 2,407 | 1,612 | 7,221 | 5,136 | 23,750 | 28,886 | 0 | | | |
| Total PERSONELL | 172,393 | 14,366 | 6,152 | 43,098 | 20,808 | 151,585 | 172,393 | 0 | | | |
| MATERIALS | | | | | | | | | | | |
| PROGRAM SUPPLIES | 7,500 | 625 | | 1,875 | 0 | 7,500 | 7,500 | 0 | | | |
| EDUCATIONAL SUPPLIES | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | | | |
| Total MATERIALS | 7,500 | 625 | 0 | 1,875 | 0 | 7,500 | 7,500 | 0 | | | |
| OTHER THAN PERSONELL | | | | | | | | | | | |
| FOOD & FOOD SUPPLIES | 0 | 0 | | 0 | | 0 | 0 | 0 | | | |
| INTERNET SERVICE | 30 | 3 | 4 | 8 | 12 | 18 | 30 | 0 | | | |
| CENTER TELEPHONE | 0 | 0 | 7 | 0 | 11 | 0 | 11 | -11 | | | |
| CONFERENCE EXPENSE | 0 | 0 | | 0 | | 0 | 0 | 0 | | | |
| TRAINING & TECHNICAL AST | 400 | 33 | | 100 | 125 | 275 | 400 | 0 | | | |
| TEACHER TRAININGS | 2,000 | 167 | | 500 | | 2,000 | 2,000 | 0 | | | |
| Staff Development | 0 | 0 | | 0 | | 0 | 0 | 0 | | | |
| LOCAL TRAVEL | 1,000 | 83 | 4 | 250 | 6 | 994 | 1,000 | 0 | | | |
| Out of Town Travel | 2,000 | 167 | | 500 | | 2,000 | 2,000 | 0 | | | |
| DUES & SUBSCRIPTIONS | 1,100 | 92 | | 275 | | 1,100 | 1,100 | 0 | | | |
| Total OTHER THAN PERSONELL | 6,530 | 544 | 15 | 1,633 | 154 | 6,387 | 6,541 | -11 | | | |
| CONTRACTUAL | | | | | | | | | | | |
| CONTRACTUAL SERVICES-OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Total CONTRACTUAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| SPACE | | | | | | | | | | | |
| PROGRAM RENT | 18,964 | 1,580 | 1,167 | 4,741 | 4,363 | 14,601 | 18,964 | 0 | | | |
| SMAIN BLG ALLOCATION | 0 | 0 | 34 | 0 | 183 | 0 | 183 | -183 | | | |
| Total SPACE | 18,964 | 1,580 | 1,201 | 4,741 | 4,546 | 14,601 | 19,147 | -183 | | | |
| ADMINISTRATION | | | | | | | | | | | |
| COMMERCIAL INSURANCE | 489 | 41 | 5 | 122 | 14 | 475 | 489 | 0 | | | |
| PARKING LOT RENTAL | 25 | 2 | 0 | 6 | 2 | 23 | 25 | 0 | | | |
| FINANCIAL AUDIT | 700 | 58 | | 175 | | 700 | 700 | 0 | | | |
| PAYROLL PROCESSING | 450 | 38 | 31 | 113 | 97 | 353 | 450 | 0 | | | |
| POSTAGE | | | | | | | | 0 | | | |
| TELEPHONE | 100 | 8 | 0 | 25 | 1 | 99 | 100 | 0 | | | |
| ADVERTISING | 0 | 0 | | 0 | | 0 | 0 | 0 | | | |
| BUILDING DEPRECIATION | 0 | 0 | 208 | 0 | 208 | 0 | 208 | -208 | | | |
| ADMINISTRATIVE ALLOCATION | 16,036 | 1,336 | 466 | 4,009 | 1,931 | 14,105 | 16,036 | 0 | | | |
| BUILDING ALLOCATION | 1,000 | 83 | 25 | 250 | 93 | 907 | 1,000 | 0 | | | |
| Total ADMINISTRATION | 18,800 | 1,567 | 734 | 4,700 | 2,346 | 16,662 | 19,008 | -208 | | | |
| Total EXPENSES | 224,187 | 18,682 | 8,102 | 56,047 | 27,854 | 196,735 | 224,589 | -402 | | | |
| NET SURPLUS/(DEFICIT) | 26,288 | 2,191 | -8,102 | 6,572 | -3,099 | 28,985 | 25,886 | 402 | | | |

CAPCO

Income Statement

4/1/19 to 3/31/20 WAP extended to 3/31/2021

| LINE ITEM | AMENDED TOTAL BUDGET | BUDGET 8/1/2020 8/31/2020 | ACTUAL 8/1/2020 8/31/2020 | YTD BUDGET 8/31/2020 | YTD ACTUAL 8/31/2020 | FORECAST | TOTAL CONTRACT | REMAINING |
|---------------------------------|----------------------------|---------------------------------|---------------------------------|-------------------------|-------------------------|----------|-------------------|-----------|
| 19.20WAP - 2019-2020 WAP | | | | | | | | |
| REVENUE | | | | | | | | |
| GRANTS | | | | | | | | |
| GRANT REVENUE | 1,000,000 | 41,667 | 33,410 | 708,333 | 525,436 | 474,564 | 1,000,000 | 0 |
| Total Grants | 1,000,000 | 41,667 | 33,410 | 708,333 | 525,436 | 474,564 | 1,000,000 | 0 |
| Total Revenue | 1,000,000 | 41,667 | 33,410 | 708,333 | 525,436 | 474,564 | 1,000,000 | 0 |
| EXPENSES | | | | | | | | |
| Materials | | | | | | | | |
| PROGRAM MATERIALS | 108,783 | 4,533 | 5,171 | 77,055 | 56,083 | 52,701 | 108,783 | 0 |
| SUBCONTRACT MATERIALS | 4,500 | 188 | 0 | 3,188 | 3,275 | 1,225 | 4,500 | 0 |
| Total | 113,283 | 4,720 | 5,171 | 80,242 | 59,358 | 53,926 | 113,283 | 0 |
| | 113,283 | 4,720 | 5,171 | 80,242 | 59,358 | 53,926 | 113,283 | 0 |
| Personnel | | | | | | | | |
| Agency Labor | | | | | | | | |
| Agency Salaries | | | | | | | | |
| SALARY/WAGE EXPENSE | 423,849 | 17,660 | 11,551 | 300,226 | 238,503 | 185,346 | 423,849 | 0 |
| NEW ACCRUED BENEFIT TIME | 21,192 | 883 | 1,175 | 15,011 | 19,800 | 1,393 | 21,192 | 0 |
| Total Agency Salaries | 445,041 | 18,543 | 12,726 | 315,238 | 258,302 | 186,739 | 445,041 | 0 |
| FICA EXPENSE | 34,046 | 1,419 | 980 | 24,116 | 17,757 | 16,289 | 34,046 | 0 |
| UNEMPLOYMENT INSURANCE EXPENSE | 9,724 | 405 | 306 | 6,888 | 5,373 | 4,351 | 9,724 | 0 |
| WORKERS COMP EXPENSE | 17,736 | 739 | 519 | 12,563 | 9,563 | 8,173 | 17,736 | 0 |
| DISABILITY INSURANCE EXPENSE | 1,079 | 45 | 28 | 764 | 487 | 592 | 1,079 | 0 |
| GROUP INSURANCE EXPENSE | 69,221 | 2,884 | 2,264 | 49,032 | 36,863 | 32,358 | 69,221 | 0 |
| 401-K EXPENSE | 11,454 | 477 | 384 | 8,113 | 6,225 | 5,229 | 11,454 | 0 |
| Fringes on Accrued Leave Earned | 2,967 | 124 | 164 | 2,102 | 2,772 | 195 | 2,967 | 0 |
| | 146,227 | 6,093 | 4,647 | 103,577 | 79,041 | 67,186 | 146,227 | 0 |
| Total Agency Labor | 591,268 | 24,636 | 17,372 | 418,815 | 337,343 | 253,926 | 591,268 | 0 |
| Subcontracted Labor | | | | | | | | |
| SUBCONTRACT LABOR | 4,000 | 167 | 0 | 2,833 | 1,061 | 2,939 | 4,000 | 0 |
| Total Subcontracted Labor | 4,000 | 167 | 0 | 2,833 | 1,061 | 2,939 | 4,000 | 0 |
| Total Personnel | 595,268 | 24,803 | 17,372 | 421,648 | 338,404 | 256,865 | 595,268 | 0 |
| Program Support | | | | | | | | |
| PROGRAM SUPPLIES | 6,200 | 258 | 361 | 4,392 | 2,025 | 4,175 | 6,200 | 0 |
| OFFICE SUPPLIES | 4,400 | 183 | -76 | 3,117 | 2,357 | 2,043 | 4,400 | 0 |
| VEHICLE INSURANCE | 5,788 | 241 | 208 | 4,100 | 3,474 | 2,314 | 5,788 | 0 |
| VEHICLE MAINTENANCE | 8,350 | 348 | 1,280 | 5,915 | 13,389 | 227 | 13,616 | -5,266 |
| VEHICLE FUEL | 9,500 | 396 | 408 | 6,729 | 4,295 | 4,286 | 8,581 | 919 |
| VEHICLE REGISTRATION | 0 | 0 | 0 | 0 | 299 | 300 | 599 | -599 |
| PROGRAM RENT | 2,400 | 100 | 99 | 1,700 | 1,782 | 618 | 2,400 | 0 |
| PARKING LOT RENTAL | 1,558 | 65 | 0 | 1,104 | 961 | 597 | 1,558 | 0 |

| LINE ITEM | AMENDED | BUDGET | ACTUAL | YTD BUDGET | YTD ACTUAL | FORECAST | TOTAL CONTRACT | REMAINING |
|-----------------------------|--------------|-----------------------|-----------------------|------------|------------|----------|----------------|-----------|
| | TOTAL BUDGET | 8/1/2020 8/31/2020 | 8/1/2020 8/31/2020 | 8/31/2020 | 8/31/2020 | | | |
| POSTAGE | 600 | 25 | 32 | 425 | 417 | 183 | 600 | 0 |
| DUPLICATING & PRINTING | 400 | 17 | 0 | 283 | 9 | 391 | 400 | 0 |
| INTERNET SERVICE | 4,010 | 167 | 24 | 2,840 | 408 | 1,808 | 2,217 | 1,793 |
| TELEPHONE | 0 | 0 | 139 | 0 | 1,793 | 0 | 1,793 | -1,793 |
| Staff Development | 1,450 | 60 | 0 | 1,027 | 140 | 1,310 | 1,450 | 0 |
| Computer & Software Expense | | 0 | 25 | 0 | 50 | | 50 | -50 |
| LOCAL TRAVEL | 0 | 0 | 0 | 0 | 126 | 0 | 126 | -126 |
| OUT OF TOWN TRAVEL | 3,150 | 131 | 0 | 2,231 | 1,990 | 500 | 2,490 | 660 |
| TOOLS EXPENSE | 4,300 | 179 | 118 | 3,046 | 3,564 | 736 | 4,300 | 0 |
| DUES & SUBSCRIPTIONS | 1,480 | 62 | 0 | 1,048 | 550 | 930 | 1,480 | 0 |
| BACKGROUND CHECKS | 0 | 0 | 0 | 0 | 75 | 0 | 75 | -75 |
| PERMITS, FEES, & RENTALS | 0 | 0 | 0 | 0 | 250 | 0 | 250 | -250 |
| ADVERTISING | 450 | 19 | 0 | 319 | 144 | 306 | 450 | 0 |
| EQUIPMENT MAINTENANCE | 0 | 0 | 0 | 0 | 565 | 200 | 765 | -765 |
| BUILDING ALLOCATION | 22,436 | 935 | 553 | 15,892 | 11,960 | 4,925 | 16,884 | 5,552 |
| Total Program Support | 76,472 | 3,186 | 3,171 | 54,168 | 50,623 | 25,850 | 76,472 | 0 |
| Audit | | | | | | | | |
| FINANCIAL AUDIT | 3,608 | 150 | 0 | 2,556 | 1,765 | 1,843 | 3,608 | 0 |
| Total Audit | 3,608 | 150 | 0 | 2,556 | 1,765 | 1,843 | 3,608 | 0 |
| T & TA | | | | | | | | |
| TRAINING & TECHNICAL AST | 10,000 | 417 | 200 | 7,083 | 6,116 | 3,884 | 10,000 | 0 |
| Total T & TA | 10,000 | 417 | 200 | 7,083 | 6,116 | 3,884 | 10,000 | 0 |
| HEALTH AND SAFETY | | | | | | | | |
| HEALTH AND SAFETY WAGES | 0 | 0 | 2,557 | 0 | 14,866 | | 14,866 | -14,866 |
| HEALTH AND SAFETY | 71,000 | 2,958 | 2,766 | 50,292 | 21,368 | 34,766 | 56,134 | 14,866 |
| HEALTH & SAFETY-SUBMATERIAL | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| HEALTH & SAFETY SUBLABOR | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| Total Health and Safety | 71,000 | 2,958 | 5,323 | 50,292 | 36,234 | 34,766 | 71,000 | 0 |
| LIABILITY INSURANCE | | | | | | | | |
| | 200 | 8 | 0 | 142 | 100 | 100 | 200 | 0 |
| EQUIPMENT PURCHASE | | | | | | | | |
| | 70,169 | 2,924 | 0 | 49,703 | 0 | 70,169 | 70,169 | 0 |
| Administration | | | | | | | | |
| PAYROLL PROCESSING | 2,500 | 104 | 40 | 1,771 | 995 | 1,505 | 2,500 | 0 |
| ADMINISTRATIVE ALLOCATION | 57,500 | 2,396 | 2,132 | 40,729 | 31,843 | 25,657 | 57,500 | 0 |
| Total Administration | 60,000 | 2,500 | 2,172 | 42,500 | 32,837 | 27,163 | 60,000 | 0 |
| Total Expenses | 1,000,000 | 41,667 | 33,410 | 708,334 | 525,436 | 474,565 | 1,000,001 | 0 |
| NET SURPLUS/(DEFICIT) | | | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | -1 | -1 | 0 |

CAPCO

Income Statement

4/1/19 to 3/31/20 PI

| LINE ITEM | BUDGET | ACTUAL | YTD BUDGET | YTD ACTUAL | FORECAST | TOTAL | REMAINING |
|---|----------|-----------|------------|------------|----------|----------|-----------|
| TOT BUDGET | 8/1/2020 | 8/31/2020 | 8/31/2020 | 8/31/2020 | | CONTRACT | |
| 18.19PI - 2018-2019 Program Income | | | | | | | |
| REVENUE | | | | | | | |
| GRANTS | | | | | | | |
| Current PY Program Income | 0 | | | 24,327 | | 24,327 | -24,327 |
| Total Grants | 0 | 0 | 0 | 0 | 24,327 | 24,327 | -24,327 |
| Total Revenue | 0 | 0 | 0 | 0 | 24,327 | 0 | 24,327 |
| EXPENSES | | | | | | | |
| Materials | | | | | | | |
| PROGRAM MATERIALS | 0 | | | | | | |
| SUBCONTRACT MATERIALS | | | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Personnel | | | | | | | |
| Agency Labor | | | | | | | |
| Agency Salaries | | | | | | | |
| SALARY/WAGE EXPENSE | | | | | | | |
| Total Agency Salaries | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fringes | | | | | | | |
| FICA EXPENSE | 0 | | 0 | | | 0 | |
| UNEMPLOYMENT INSURANCE EXPENSE | 0 | | 0 | | | 0 | |
| WORKERS COMP EXPENSE | 0 | 0 | 0 | | | 0 | |
| DISABILITY INSURANCE EXPENSE | 0 | | | | | 0 | |
| GROUP INSURANCE EXPENSE | 0 | | | | | | |
| 401-K EXPENSE | | | | | | | |
| Total Fringes | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Agency Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subcontracted Labor | | | | | | | |
| SUBCONTRACT LABOR | | | | | | | |
| Total Subcontracted Labor | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Personnel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Program Support | | | | | | | |
| VEHICLE MAINTENANCE | | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Administration | | | | | | | |
| ADMINISTRATIVE ALLOCATION | | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NET SURPLUS/(DEFICIT) | 0 | 0 | 0 | 0 | 24,327 | 0 | 24,327 |

CAPCO

Income Statement

10/1/19-9/30/20 FAMILY DEVELOPMENT CSBG GRANTS

| | | BUDGET | ACTUAL | YTD | YTD ACTUAL | | | |
|---------------------------------|------------|-----------------------|-----------------------|-----------|------------|----------|----------------|-----------|
| LINE ITEM | TOT BUDGET | 8/1/2020 8/31/2020 | 8/1/2020 8/31/2020 | 8/31/2020 | 8/31/2020 | FORECAST | TOTAL CONTRACT | REMAINING |
| 19.20CSBG - 2019 -2020 CSBG | | | | | | | | |
| REVENUE | | | | | | | | |
| GRANT REVENUE | | | | | | | | |
| GRANT REVENUE | 240,076 | 20,006 | 29,135 | 240,076 | 188,020 | 19,040 | 207,061 | 33,015 |
| Prior Year Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total GRANT REVENUE | 240,076 | 20,006 | 29,135 | 240,076 | 188,020 | 19,040 | 207,061 | 33,015 |
| OTHER REVENUE | | | | | | | | |
| OTHER INCOME | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CASH DONATIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| INKIND DONATIONS | 58,809 | 4,901 | 6,025 | 58,809 | 113,475 | 5,788 | 119,263 | -60,454 |
| Total OTHER REVENUE | 58,809 | 4,901 | 6,025 | 58,809 | 113,475 | 5,788 | 119,263 | -60,454 |
| Total REVENUE | 298,885 | 24,907 | 35,160 | 298,885 | 301,496 | 24,828 | 326,324 | -27,439 |
| EXPENSES | | | | | | | | |
| PERSONNEL | | | | | | | | |
| SALARIES/WAGES | | | | | | | | |
| SALARY/WAGE EXPENSE | 106,335 | 8,861 | 10,312 | 106,335 | 106,242 | 9,428 | 115,670 | -9,335 |
| NEW ACCRUED BENEFIT TIME | 12,385 | 1,032 | 963 | 12,385 | 11,083 | 1,006 | 12,089 | 296 |
| Total SALARIES/WAGES | 118,720 | 9,893 | 11,275 | 118,720 | 117,325 | 10,434 | 127,759 | -9,039 |
| FRINGES | | | | | | | | |
| FICA EXPENSE | 9,611 | 801 | 779 | 9,611 | 8,773 | 775 | 9,548 | 63 |
| UNEMPLOYMENT INSURANCE EXPENSE | 2,745 | 229 | 225 | 2,745 | 2,464 | 225 | 2,689 | 56 |
| WORKERS COMP EXPENSE | 1,030 | 86 | 26 | 1,030 | 308 | 26 | 335 | 695 |
| DISABILITY INSURANCE EXPENSE | 314 | 26 | 30 | 314 | 325 | 30 | 355 | -41 |
| GROUP INSURANCE EXPENSE | 7,646 | 637 | 653 | 7,646 | 7,681 | 696 | 8,377 | -731 |
| 401-K EXPENSE | 2,850 | 238 | 275 | 2,850 | 2,973 | 273 | 3,246 | -396 |
| Fringes on Accrued Leave Earned | 1,164 | 97 | 135 | 1,164 | 1,552 | 141 | 1,692 | -528 |
| Total FRINGES | 25,360 | 2,113 | 2,122 | 25,360 | 24,076 | 2,166 | 26,242 | -882 |
| Total PERSONNEL | 144,080 | 12,007 | 13,397 | 144,080 | 141,401 | 12,600 | 154,001 | -9,921 |
| OTHER THAN PERSONNEL | | | | | | | | |
| PROGRAM MATERIALS | 3,100 | 258 | -19 | 3,100 | 462 | | 462 | 2,639 |
| PROGRAM SUPPLIES | 211 | 18 | 215 | 211 | 478 | 644 | 1,122 | -911 |
| OFFICE SUPPLIES | 600 | 50 | 200 | 600 | 245 | 162 | 407 | 193 |
| Direct Beneficiary Costs | 5,000 | 417 | 0 | 5,000 | 770 | 262 | 1,032 | 3,968 |
| FOOD & FOOD SUPPLIES | 90 | 8 | | 90 | | | 0 | 90 |
| PARENT SERVICES | 0 | 0 | | 0 | | | 0 | 0 |
| COMMERCIAL INSURANCE | 0 | 0 | 4 | 0 | 20 | 4 | 24 | -24 |
| VEHICLE INSURANCE | 2,064 | 172 | 144 | 2,064 | 719 | 144 | 863 | 1,201 |
| VEHICLE MAINTENANCE | 1,300 | 108 | 733 | 1,300 | 733 | 300 | 1,033 | 267 |
| VEHICLE FUEL | 90 | 8 | -38 | 90 | -87 | 0 | -87 | 177 |
| VEHICLE REGISTRATION | 261 | 22 | 0 | 261 | 197 | | 197 | 64 |
| PARKING LOT RENTAL | 900 | 75 | 0 | 900 | 176 | 65 | 241 | 659 |
| BOARD EXPENDITURES | 1,500 | 125 | 0 | 1,500 | 43 | | 43 | 1,457 |
| POSTAGE | 300 | 25 | 75 | 300 | 532 | 56 | 588 | -288 |
| DUPLICATING & PRINTING | 600 | 50 | 0 | 600 | 622 | 339 | 960 | -360 |
| INTERNET SERVICE | 350 | 29 | 48 | 350 | 241 | 48 | 290 | 61 |
| TELEPHONE | 900 | 75 | 13 | 900 | 363 | 21 | 384 | 516 |
| Computer & Software Expense | 2,500 | 208 | 8,436 | 2,500 | 10,480 | 425 | 10,905 | -8,405 |
| MEETING EXPENSE | 1,000 | 83 | 0 | 1,000 | 19 | | 19 | 981 |
| CONFERENCE EXPENSE | 7,000 | 583 | 2,430 | 7,000 | 3,490 | | 3,490 | 3,510 |
| TRAINING & TECHNICAL AST | 0 | 0 | 0 | 0 | 2,600 | | 2,600 | -2,600 |

| LINE ITEM | TOT BUDGET | BUDGET | ACTUAL | YTD BUDGET | YTD ACTUAL | FORECAST | TOTAL CONTRACT | REMAINING |
|----------------------------|------------|-----------------------|-----------------------|------------|------------|----------|----------------|-----------|
| | | 8/1/2020 8/31/2020 | 8/1/2020 8/31/2020 | 8/31/2020 | 8/31/2020 | | | |
| Staff Development | 1,500 | 125 | | 1,500 | | | 0 | 1,500 |
| LOCAL TRAVEL | 420 | 35 | 128 | 420 | 286 | 152 | 438 | -18 |
| OUT OF TOWN TRAVEL | 7,000 | 583 | | 7,000 | | 376 | 376 | 6,624 |
| DUES & SUBSCRIPTIONS | 2,200 | 183 | 0 | 2,200 | 274 | 100 | 374 | 1,826 |
| BACKGROUND CHECKS | 0 | 0 | | 0 | | | 0 | 0 |
| PERMITS, FEES, & RENTALS | 0 | | | | | | 0 | 0 |
| ADVERTISING | 0 | 0 | | 0 | | | 0 | 0 |
| EQUIPMENT PURCHASE | 0 | 0 | | 0 | | | 0 | 0 |
| BUILDING ALLOCATION | 30,046 | 2,504 | 1,389 | 30,046 | 7,771 | 1,825 | 9,595 | 20,451 |
| MAINTENANCE ALLOCATION | 0 | | 0 | | 22 | | 22 | -22 |
| | 68,932 | 5,744 | 13,758 | 68,932 | 30,455 | 4,924 | 35,379 | 33,553 |
| CONTRACTUAL | | | | | | | | |
| CONTRACTUAL SERVICES-OTHER | 5,000 | 417 | 0 | 5,000 | 0 | 0 | 0 | 5,000 |
| Total CONTRACTUAL | 5,000 | 417 | 0 | 5,000 | 0 | 0 | 0 | 5,000 |
| INKIND | | | | | | | | |
| FARMERS MARKET EBT EXPENSE | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| VOLUNTEERS/INTERNS | 0 | 0 | 754 | 0 | 12,634 | 1,274 | 13,908 | -13,908 |
| INKIND DONATIONS | 58,809 | 4,901 | 5,272 | 58,809 | 100,842 | 4,514 | 105,356 | -46,547 |
| Total INKIND | 58,809 | 4,901 | 6,025 | 58,809 | 113,475 | 5,788 | 119,263 | -60,454 |
| ADMINISTRATION | | | | | | | | |
| FINANCIAL AUDIT | 1,404 | 117 | 0 | 1,404 | 201 | 72 | 273 | 1,131 |
| PAYROLL PROCESSING | 750 | 63 | 40 | 750 | 462 | 27 | 489 | 261 |
| ADMINISTRATIVE ALLOCATION | 19,910 | 1,659 | 1,940 | 19,910 | 15,501 | 1,418 | 16,919 | 2,991 |
| Total ADMINISTRATION | 22,064 | 1,839 | 1,980 | 22,064 | 16,164 | 1,517 | 17,681 | 4,383 |
| Total EXPENSES | 298,885 | 24,907 | 35,160 | 298,885 | 301,496 | 24,828 | 326,324 | -27,439 |
| NET SURPLUS/(DEFICIT) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Income Statement

10/1/19-9/30/20 WIC GRANT

| LINE ITEM | TOT BUDGET | BUDGET 8/1/2020 8/31/2020 | ACTUAL 8/1/2020 8/31/2020 | YTD BUDGET 8/31/2020 | YTD ACTUAL 8/31/2020 | FORECAST | TOT CONTRACT | REMAINING |
|--|------------|---------------------------------|---------------------------------|-------------------------|-------------------------|----------|--------------|-----------|
| WIC - WOMEN, INFANTS & CHILDREN | | | | | | | | |
| REVENUE | | | | | | | | |
| GRANTS | | | | | | | | |
| GRANT REVENUE | 376,096 | 31,341 | 19,796 | 344,755 | 301,059 | 57,652 | 358,710 | 17,386 |
| Total Grants | 376,096 | 31,341 | 19,796 | 344,755 | 301,059 | 57,652 | 358,710 | 17,386 |
| Other Revenue | | | | | | | | |
| PASS THROUGH FUNDS-wic VOUCHERS | 925,000 | 77,083 | | 847,917 | | 925,000 | 925,000 | 0 |
| INKIND DONATIONS | 0 | 0 | | 0 | | 0 | 0 | 0 |
| Total Other Revenue | 925,000 | 77,083 | 0 | 847,917 | 0 | 925,000 | 925,000 | 0 |
| Total Revenue | 1,301,096 | 108,425 | 19,796 | 1,192,671 | 301,059 | 982,652 | 1,283,710 | 17,386 |
| EXPENSES | | | | | | | | |
| Personnel | | | | | | | | |
| Agency Salaries | | | | | | | | |
| SALARY/WAGE EXPENSE | 222,465 | 18,539 | 11,520 | 203,926 | 179,187 | 18,200 | 197,387 | 25,078 |
| NEW ACCRUED BENEFIT TIME | | 0 | 1,010 | 0 | 14,932 | 1,033 | 15,965 | -15,965 |
| Total Agency Salaries | 222,465 | 18,539 | 12,531 | 203,926 | 194,119 | 19,233 | 213,351 | 9,114 |
| Fringes | | | | | | | | |
| FICA EXPENSE | 17,019 | 1,418 | 852 | 15,601 | 13,248 | 1,358 | 14,606 | 2,413 |
| UNEMPLOYMENT INSURANCE EXPENSE | 4,861 | 405 | 252 | 4,456 | 3,856 | 352 | 4,209 | 652 |
| WORKERS COMP EXPENSE | 1,053 | 88 | 43 | 965 | 677 | 57 | 734 | 319 |
| DISABILITY INSURANCE EXPENSE | 335 | 28 | 22 | 307 | 291 | 22 | 313 | 22 |
| GROUP INSURANCE EXPENSE | 33,200 | 2,767 | 1,414 | 30,433 | 20,510 | 1,480 | 21,990 | 11,210 |
| 401-K EXPENSE | 5,904 | 492 | 289 | 5,412 | 4,830 | 441 | 5,271 | 633 |
| Fringes on Accrued Leave Earned | | 0 | 141 | 0 | 2,090 | 145 | 2,235 | -2,235 |
| Total Fringes | 62,372 | 5,198 | 3,014 | 57,174 | 45,503 | 3,855 | 49,358 | 13,014 |
| Total Personnel | 284,837 | 23,736 | 15,545 | 261,101 | 239,621 | 23,088 | 262,709 | 22,128 |
| OTPS | | | | | | | | |
| Space | | | | | | | | |
| PROGRAM RENT | 825 | 69 | 0 | 756 | 180 | 720 | 900 | -75 |
| PARKING LOT RENTAL | | 0 | 0 | 0 | 483 | 81 | 564 | -564 |
| BUILDING ALLOCATION | 48,549 | 4,046 | 1,695 | 44,503 | 22,349 | 2,227 | 24,576 | 23,973 |
| Total | 49,374 | 4,115 | 1,695 | 45,260 | 23,012 | 3,028 | 26,039 | 23,335 |
| Program Operations | | | | | | | | |
| PROGRAM MATERIALS | | 0 | | 0 | | 0 | 0 | 0 |
| PROGRAM SUPPLIES | | 0 | | 0 | | 0 | 0 | 0 |
| OFFICE SUPPLIES | 1,600 | 133 | | 1,467 | 191 | 3,134 | 3,325 | -1,725 |
| MEDICAL SUPPLIES | 300 | 25 | 123 | 275 | 747 | | 747 | -447 |
| EDUCATIONAL SUPPLIES | 1,500 | 125 | | 1,375 | | 4,223 | 4,223 | -2,723 |
| POSTAGE | 1,200 | 100 | 309 | 1,100 | 1,751 | 442 | 2,193 | -993 |
| DUPLICATING & PRINTING | 1,000 | 83 | 0 | 917 | 84 | 6 | 90 | 910 |
| INTERNET SERVICE | 864 | 72 | 48 | 792 | 540 | 48 | 589 | 275 |
| TELEPHONE | 2,076 | 173 | 499 | 1,903 | 3,212 | 359 | 3,571 | -1,495 |
| MEETING EXPENSE | 0 | 0 | | 0 | 16 | | 16 | -16 |
| DUES & SUBSCRIPTIONS | 350 | 29 | | 321 | 400 | 50 | 450 | -100 |
| PERMITS, FEES, & RENTALS | | 0 | | 0 | 0 | | 0 | 0 |
| WIC VOUCHER EXPENSE | 925,000 | 77,083 | | 847,917 | | 925,000 | 925,000 | 0 |
| INKIND DONATIONS | 0 | 0 | | 0 | | 0 | 0 | 0 |
| Total Program Operations | 933,890 | 77,824 | 980 | 856,066 | 6,941 | 933,263 | 940,204 | -6,314 |

| LINE ITEM | TOT BUDGET | BUDGET | ACTUAL | YTD BUDGET | YTD ACTUAL | FORECAST | TOT CONTRACT | REMAINING |
|---------------------------------|------------|-----------------------|-----------------------|------------|------------|----------|--------------|-----------|
| | | 8/1/2020 8/31/2020 | 8/1/2020 8/31/2020 | 8/31/2020 | 8/31/2020 | | | |
| WIC - WOMEN, INFANTS & CHILDREN | | | | | | | | |
| Total OTPS | 983,264 | 81,939 | 2,675 | 901,325 | 29,953 | 936,291 | 966,244 | 17,020 |
| | | | | | | | | |
| Travel | | | | | | | | |
| VEHICLE INSURANCE | 800 | 67 | 70 | 733 | 740 | 70 | 810 | -10 |
| VEHICLE MAINTENANCE | | 0 | 0 | 0 | 1,313 | 0 | 1,313 | -1,313 |
| VEHICLE FUEL | 200 | 17 | 0 | 183 | 61 | 0 | 61 | 139 |
| VEHICLE REGISTRATION | | 0 | 0 | 0 | | 0 | 0 | 0 |
| CONFERENCE EXPENSE | | 0 | 0 | 0 | 200 | 0 | 200 | -200 |
| LOCAL TRAVEL | | 0 | 0 | 0 | 3 | 0 | 3 | -3 |
| OUT OF TOWN TRAVEL | 1,550 | 129 | 0 | 1,421 | 511 | 0 | 511 | 1,039 |
| Total Travel | 2,550 | 213 | 70 | 2,338 | 2,828 | 70 | 2,898 | -348 |
| | | | | | | | | |
| Equipment | | | | | | | | |
| BREAST PUMPS EXPENSE | 0 | 0 | 0 | 0 | 0 | 55 | 55 | -55 |
| Total Equipment | 0 | 0 | 0 | 0 | 0 | 55 | 55 | -55 |
| | | | | | | | | |
| Audit | | | | | | | | |
| FINANCIAL AUDIT | 1,487 | 124 | 0 | 1,363 | 502 | 120 | 622 | 865 |
| Total Audit | 1,487 | 124 | 0 | 1,363 | 502 | 120 | 622 | 865 |
| | | | | | | | | |
| Other | | | | | | | | |
| CONTRACTUAL SERVICES-OTHER | 1,050 | 88 | 51 | 963 | 7,920 | 299 | 8,219 | -7,169 |
| Computer & Software Expense | 500 | 42 | 117 | 458 | 148 | 5,300 | 5,448 | -4,948 |
| TRAINING & TECHNICAL AST | 0 | 0 | 0 | 0 | 316 | 0 | 316 | -316 |
| PAYROLL PROCESSING | 960 | 80 | 43 | 880 | 754 | 33 | 787 | 173 |
| Background Checks | | | | | | | 0 | 0 |
| ADVERTISING | 3,200 | 267 | 0 | 2,933 | 709 | 15,736 | 16,445 | -13,245 |
| Total Other | 5,710 | 476 | 212 | 5,234 | 9,848 | 21,368 | 31,215 | -25,505 |
| | | | | | | | | |
| Administration | | | | | | | | |
| ADMINISTRATIVE ALLOCATION | 23,248 | 1,937 | 1,294 | 21,311 | 18,307 | 1,660 | 19,968 | 3,280 |
| Total Administration | 23,248 | 1,937 | 1,294 | 21,311 | 18,307 | 1,660 | 19,968 | 3,280 |
| | | | | | | | | |
| Total Expenses | 1,301,096 | 108,425 | 19,796 | 1,192,671 | 301,059 | 982,652 | 1,283,710 | 17,386 |
| | | | | | | | | |
| NET SURPLUS/(DEFICIT) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

CAPCO

Income Statement

10/1/19-9/30/20 WIC GRANT

| LINE ITEM | BUDGET | | ACTUAL | YTD BUDGET | YTD ACTUAL | FORECAST | TOT CONTRACT | REMAINING |
|--------------------------------|------------|--------------------|--------------------|------------|------------|----------|--------------|-----------|
| | TOT BUDGET | 8/1/2020 8/31/2020 | 8/1/2020 8/31/2020 | 8/31/2020 | 8/31/2020 | | | |
| EPC - Enhanced Peer Counseling | | | | | | | | |
| REVENUE | | | | | | | | |
| GRANTS | | | | | | | | |
| GRANT REVENUE | 15,712 | 1,309 | 787 | 14,403 | 8,906 | 5,632 | 14,538 | 1,174 |
| Total Grants | 15,712 | 1,309 | 787 | 14,403 | 8,906 | 5,632 | 14,538 | 1,174 |
| Total Revenue | 15,712 | 1,309 | 787 | 14,403 | 8,906 | 5,632 | 14,538 | 1,174 |
| EXPENSES | | | | | | | | |
| Personnel | | | | | | | | |
| Agency Salaries | | | | | | | | |
| SALARY/WAGE EXPENSE | 12,592 | 1,049 | 605 | 11,543 | 6,916 | 1,009 | 7,925 | 4,667 |
| Total Agency Salaries | 12,592 | 1,049 | 605 | 11,543 | 6,916 | 1,009 | 7,925 | 4,667 |
| Fringes | | | | | | | | |
| FICA EXPENSE | 963 | 80 | 46 | 883 | 529 | 77 | 606 | 357 |
| UNEMPLOYMENT INSURANCE EXPENSE | 275 | 23 | 13 | 252 | 141 | 19 | 160 | 115 |
| WORKERS COMP EXPENSE | 60 | 5 | 2 | 55 | 25 | 3 | 28 | 32 |
| DISABILITY INSURANCE EXPENSE | 202 | 17 | 11 | 185 | 124 | 11 | 135 | 67 |
| Total Fringes | 1,500 | 125 | 73 | 1,375 | 819 | 110 | 929 | 571 |
| Total Personnel | 14,092 | 1,174 | 678 | 12,918 | 7,734 | 1,120 | 8,854 | 5,238 |
| OTPS | | | | | | | | |
| Program Operations | | | | | | | | |
| OFFICE SUPPLIES | 0 | 0 | 0 | 0 | 0 | 140 | 140 | -140 |
| EDUCATIONAL SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DUES & SUBSCRIPTIONS | | | | | | 150 | 150 | -150 |
| Computers | | | | | | 4,015 | 4,015 | -4,015 |
| DUPLICATING & PRINTING | 0 | 0 | 0 | 0 | 21 | 0 | 21 | -21 |
| INTERNET SERVICE | 0 | 0 | 10 | 0 | 97 | 10 | 106 | -106 |
| TELEPHONE | 1,620 | 135 | 99 | 1,485 | 1,054 | 197 | 1,251 | 369 |
| Total Program Operations | 1,620 | 135 | 109 | 1,485 | 1,172 | 4,512 | 5,684 | -4,064 |
| Total OTPS | 1,620 | 135 | 109 | 1,485 | 1,172 | 4,512 | 5,684 | -4,064 |
| Travel | | | | | | | | |
| LOCAL TRAVEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OUT OF TOWN TRAVEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | | | | | | | | |
| PAYROLL PROCESSING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenses | 15,712 | 1,309 | 787 | 14,403 | 8,906 | 5,632 | 14,538 | 1,174 |
| NET SURPLUS/(DEFICIT) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

October Highlights

- CAPCO All staff meeting is scheduled for Friday, Oct. 30, 8:15-9:45 a.m.. It was supposed to be an in person All Staff Day, but, given the current situation and restrictions, we are going to do a short Zoom meeting version. It is important that we get all Staff together, even if it is by Zoom. Directors will be giving program updates. We invite the Board to join us. I will send the zoom link.
- In response to the significant rise in positive COVID-19 cases in Cortland, we continue to look at our sites to monitor any needed changes, etc. Our Main Office has 26 people in the building each day, so we decided to try to lessen that footprint with a remote work schedule that means each staff person in the Main Office works remotely one day a week. The offices remain open Monday-Friday, 8:00-4:00. All programs are covered and available every day. But, we have about a third less people in the building each day to help with sanitizing and social distancing.
- I facilitated to meetings with SUNY students/faculty/staff and some members of the community to introduce ACEs and Resilience. Oct. 15 was a screening of the movie, Resilience and a presentation on ACEs/Resilience. On Oct. 22, Karen Dudgeon did a workshop on ACEs, Trauma and impacts on the brain and physical health. Brandy and I are working on a schedule to provide additional workshops for the community (as ACE Interface trainers) on the topics of ACEs/Resilience and NEAR (Neuroscience, Epigenetics, ACEs, Resilience).
- The CAPCO Cares Team had our first meeting with the newly organized FLRN to (re)begin our work with them in building a trauma informed organization/community. The kick-off meeting was Oct. 28. This is a process that we will be engaged in through next summer.
- The National Community Action Foundation (NCAF) conference is virtual this year (like everything else!). The benefit is we are able to have a large number of people participate. We have 12 staff registered (all Management and HS/EHS Management staff). The agenda includes information about the election, legislative updates, changes anticipated as a result.
- The Care Compass Network (DSRIP) Trauma Informed Care Team will host the first annual TIC Symposium Oct. 29. This is a free conference that has been moved to a virtual format. We have a number of staff registered for workshops. This will help us as we continue to develop and implement steps towards understanding ACEs and trauma and building resilience.

The HR Director continues to lead the CDS Department with the Executive Director in the interim of awaiting a determination on our Fiscal Intermediary status. Lindy is working with Paul Mayer and Bettina Lipphardt (Bonadio) for guidance in areas related to CDPAP including Corporate Compliance and preparing for the EVV requirements. CAPCO is also joining CDPAANYs, the State Association for CDPAP Programs. There is little or no guidance re: CDPAP Programs in other areas and we feel this is a necessary support given all of the changes and issues currently impacting CDPAP.

We currently have 176 CDPAP/EISEP consumers with 245 aides.

Billing is up-to-date through pay period ending 9/25/2020, which puts CAPCO completely up-to-date with Medicaid billing. Billing is always 1 pay period behind with the CDS department working to complete billing for the most recent pay period, pay period ending 10/9/2020, by the scheduled deadline of 10/29/2020.

HR is working with the CDS Department to complete a “payroll clean-up” in order to remove Personal Assistants who have not worked with their consumer(s) in over 2-months. Due to the nature of the CDS program being consumer-driven with the consumers as the employers, CAPCO does not always receive notice when a Personal Assistant stops working. Therefore, the HR department works with the CDS department to audit Personal Assistants on payroll and remove Personal Assistants who we identify have not been paid in over 2-months. We make contact with the employing consumer and complete the process of removing aides from payroll. This lends itself to a significant number of Personal Assistants being removed from payroll 1-2 times per year. HR is working with the CDS department to identify a consistent process to remove Personal Assistants more routinely throughout the year.



Energy Services Update October 2020

Weatherization Assistance Program- PY2019 & PY2020

- Cortland County WAP – Production on schedule but moving slowly.

On Friday 10/2, HCR sent a 54 page document with an additional 12 pages of 22 questions to be answered and returned to the Director of HCR on Monday afternoon and on Wednesday the 7th I had the 2 hour interview with Michael Peterson from Dept of Energy.

- Chenango County WAP- Production on schedule.
- Empower NY- 3 jobs completed and 5 in-progress.
- HEAP- Clean & Tune- 3 In-progress.

CAPCO Building Maintenance-

- We have hired another PT Janitorial Worker- Vickie. She begins on Oct 19th and will be cross trained at all sites. Kathy will clean North Main, Healthy Families, and Literacy. Vickie will clean South Main (front and back) and Cosimos. Ben will clean Elm Tree and continue with all maintenance.
- South Main Garage/Storage: We have a building shell up and completed. Electric is being installed on 10/19, concrete will be poured on 10/22 and the overhead doors will be installed on 10/27.

Family Development Board Report

October 2020

We continue to balance severing families and keeping staff and participants safe during this trying time. Most staff are working remotely one day a week to lessen the foot print in the building each day. Staff continue to find creative ways to serve families safely during this time, we are using calling, texting, virtual meetings, and delivery to assist with serving those in need.

Adult Education

- We have started our move into the larger classroom space next door. We hope to have phone lines installed and be all moved in by the end of October. This space provides ample space to keep staff and students safe and still able to attend in person classes.
- Two students passed their TASC test and will be receiving their High School Equivalency Diploma this quarter.
- Adult Literacy students and tutors continue to meet and work on personal literacy goals.

Emergency Assistance

- With the weather getting colder we have stopped our Tuesday outdoor Family Essentials and we are bringing those in need of items in by appointment.
- We took 146 Children back to school shopping with discretionary funding in September.
- With schools becoming remote and families opting for remote learning we are looking at a delivery model of our Backpack Program.
- We gave 302 items to 130 people at our outdoor Coat Giveaway on October 3.

SNAP

- Continuing to assist individuals and families apply for SNAP benefits.
- A new SNAP campaign has started focusing efforts on children in school. Jessica will be distributing notebooks and pens to help spread the word.
- The final round of Pandemic EBT has been distributed. Jessica continues to educate families on how to use this benefit.

Healthy Families

- We welcome our new Program Supervisor Katie Kramarsyck, who comes to us with a wealth of experience working with families.
- We are currently at 38% capacity, with 30 families enrolled.
- Home Visit rate of 100% for 4 out of 5 of our Family Support Specialists.
- We are continuing to do outreach to enroll expectant mothers or families with infants up to 3 months old.





Directors Monthly Board Report

From: HS/EHS Management Team

Month: October 2020

I. Enrollment

A. We are in full swing of accepting children to be enrolled for the 2020-2021 school year.

B. There are 112 HS (13 more children have been accepted but not enrolled pending paperwork completion) and 30 EHS center based children enrolled (5 more have been accepted pending paperwork completion). We have 18 virtual learners and we are saving 11 slots for children who are not ready to return to in person learning, nor are interested in virtual learning.

C. We are not currently operating our HB program due to staffing and guidance on providing in home visits at this time. Children accepted into HB will be virtual learners.

D. HS has a waitlist of 46 children (4yo: 7 over income) (3yo. 15 income eligible, 7 @ 130%, 17 over income)

E. EHS has a waitlist of 49 children (19 income eligible, 14 @ 130%, 16 over income)

II. Staffing

A. We continue to actively recruit new staff for multiple positions

B. We have placed extra staff in each classroom to minimize the footprint of staff in each room.

III. Center/Office Updates/Policy Council/ Professional Development

A. New Policy Council members have been voted in. Our first meeting for this program year was Tuesday October 27th. All meetings will be virtual and we have provided PC members with tablets and hotspots if they did not have the technology to attend a virtual meeting.

IV. Old Business

A. We continue to await approval on the \$300,000 waiver submitted for in-kind / nonfederal share match due to lack of transportation cost to children in our program.

V. New Business

A. On Tuesday October 13th Cortland City School District moved to remote learning for all grade levels. In response to that, our UPK classrooms in those buildings also moved to remote learning. Supply bags were distributed to all families and remote learning via google classrooms began on Friday October 16th. These rooms are slated to reopen on Monday October 26th

B. On Wednesday October 14th we were notified that a staff member was exposed to a positive case of COVID19 and was experience COVID symptoms. We were in contact with the local Health Department and decided as an over abundance of caution to close down those classrooms. As per Lindy's email to the board, this person did test positive, we have been in constant contact with the Health Department and the classrooms effected are due to open on Monday October 26th

WIC Program Monthly Report
October 23, 2020
Kirsten Parker

- The Public Health Emergency has been extended until January, giving NYS WIC the option of continuing remote appointments until February.
- Greg has posted the Nutritionist position. Hopefully we will have some qualified candidates. For this position, they must have a degree in Nutrition or Dietetics or be a Registered Dietician. These candidates are hard to find at WIC's salary levels.
- We were able to purchase some billboard space with accruals at the end of the fiscal year. Billboard advertising will be installed on Clinton Avenue and on the digital billboard by the college on Tompkins Street.
- Caseload has been pretty steady, but lower than we would like. We are looking for ways to make sure new applicants know we are still available.
- I was able to take vacation the last two weeks, and will now have to work remotely for the next thirteen days (I have been home 1).

October 2020: Human Resources Board Report



- Human Resources has worked with our broker, Goetzmann and Associates, as well as our Fiscal Department to finalize the transition to The Hartford for our NYS Disability insurance. This is a transition from Guardian Life Insurance Company who has been our provider for the past several years. This move comes after a substantial rate increase from Guardian that resulted in a better offering from the Hartford. The Hartford is a reputable provider and one of the larger players in the Disability insurance industry. Thus far, the experience with customer service has been extremely favorable as we worked to complete the transition, which is a multi-step process. We are processing our first Disability claims with the Hartford this month.
- Human Resources has not completed the roll-out of AdvancedHR to all of our front-line staff with the exception of the Consumer-Directed Services department. For the foreseeable future, Personal Assistants will not be utilizing the system as they are employed by their consumers opposed to under direct employment with the CAPCO Agency. We will continue to look at the best way to engage Personal Assistants with considerations on how to best use our systems to do so. The roll-out for Agency staff members has gone smoothly and been met with overall satisfaction from our staff. As a reminder, AdvancedHR allows for individual employee self-service portals that allows employees to manage their own pay stubs, tax forms and information, address changes, phone number changes, emergency contacts, training certificates, and education credentials. On the administrative side, this system has been used by HR and Fiscal since May of 2019 to complete administrative functions for Human Resources and payroll in addition to our Evolution payroll software.
- HR worked with the Fiscal Department and The Bonadio Group to finalize our 401K Retirement Plan audit for calendar year 2019. This audit was presented to the Executive Committee the first week of October 2020. HR and the Fiscal Department formally filed our Form 5500 with IRS following the finalized audit ahead of the October 15, 2020 deadline. In addition to completing the audit and 500 filing, an annual Plan Review was completed with our plan sponsor, Mutual of America. Lindy, Martha, and myself virtually met with our representatives from Mutual of America to review the performance of the plan in terms of investment performance as well as employee utilization and contributions. For the 2021 Plan Year, no significant changes are expected. Beginning in 2020, we changed Plan provisions to include a 1% auto enrollment sweep and auto escalation, which remains in process throughout 2020 and formally changes our plan design going forward.
- HR is closely monitoring the developments of the new Paid Sick Leave regulations in New York State. CAPCO already maintains a sick leave policy for our Agency employees. CAPCO currently does not offer accrued leave for our Consumer-Directed Services component as the Personal Assistants are not employees of CAPCO. HR is continuing to

look into how the new legislation will impact our obligations on the Agency side and CDS side of our organization. The Board can expect policy alterations prior to calendar year 2021.

- HR continues to lead the coordination of the Agency's IT efforts. With this, HR has led the implementation of Office 365 on our Agency devices. This is an incremental process with the Head Start being the first Program-area to receive the upgrades. The rest of the Program-areas are expected to receive Office 365 throughout the remainder of 2020 and beginning of 2021. Plan First Technologies remain our IT partner for our IT needs, including Office 365 installation, with HR being the point-of-contact to coordinate our IT-needs.
- COVID-19 continues to impact our day-to-day operations, particularly as our services continue to return to a version of normalcy. Human Resources is the main resource for Program Directors and leadership for the many different questions and situations that arise with staff as they pertain to COVID-19. Human Resources works very closely with every Program-area regarding personnel and general operations, and the many different scenarios and nuances of COVID-19 have enhanced this partnership. Human Resources continues to work with Program Directors to handle situations consistently with the interest of safety balanced with providing essential services and serving families. Human Resources continues to stay current with developments as they pertain to COVID-19 and the evolving guidance on the administration of COVID-19 protocols and procedures.

Consumer Directed Services:

- The HR Director continues to lead the CDS Department with the Executive Director in the interim of awaiting a determination on our Fiscal Intermediary status.
- HR is working with the CDS Department to complete a "payroll clean-up" in order to remove Personal Assistants who have not worked with their consumer(s) in over 2-months. Due to the nature of the CDS program being consumer-driven with the consumers as the employers, CAPCO does not always receive notice when a Personal Assistant stops working. Therefore, the HR department works with the CDS department to audit Personal Assistants on payroll and remove Personal Assistants who we identify have not been paid in over 2-months. We make contact with the employing consumer and complete the process of removing aides from payroll. This lends itself to a significant number of Personal Assistants being removed from payroll 1-2 times per year. HR is working with the CDS department to identify a consistent process to remove Personal Assistants more routinely throughout the year.

Cortland County Community Action Program, Inc.

Job Description

Job Title: Deputy Director

Date: March 2, 2020

Department: Administration

Reports To: Executive Director

Director Approval: _____

FLSA Status: Exempt

Job Function Responsible for working with the Executive Director and Senior Management Team for oversight of Agency and Program planning, reporting, assessment and evaluation. Ensure the Agency has proper operational controls, administrative and reporting procedures, and people systems in place to effectively administer and grow the Agency while ensuring organizational strength and efficiency. Maintains administrative oversight of all policies and programs relating to all functions and phases of Human Resource Management processes and activities of the Agency by performing the following.

Essential Duties and Responsibilities include the following. Other duties may be assigned.

Assist the Executive Director with administrative responsibilities, managing the day-to-day operations of the Agency. Act on behalf of the Executive Director in her absence.

Serve as the Information Technology (IT) point-of-contact, working with designated vendor to resolve IT issues while providing direction and guidance for expanding the use of technology to enhance service delivery and integration.

Provide assistance to the Fiscal Office in monitoring revenue and expenses related to all program operations to develop an agency wide budget.

Oversee implementation of agency-wide initiatives developed through the Executive and Leadership Teams.

Coordinate adjustments to service delivery with Fiscal, Human Resources, and Administrative staff to ensure smooth transitions in program operations.

Assist with the coordination of the activities and development of the Board of Directors.

Represent the Executive Director at community functions, special meetings, boards, etc. as requested.

Leadership and oversight of Agency's fundraising and fund development programs.

Interact with state programs, agencies and organizations to be aware of issues and trends affecting program provisions.

Establish and ensure funding source performance standards, agency policies and procedures, and other applicable state/federal regulations are implemented and followed at all program centers through directors.

Oversees the planning and implementation of agency special projects and events.

Researches, coordinates, prepares, submits and implements when necessary, all funding opportunities.

Administer and guide HR and Planning department staff in the execution of their job descriptions through continuous observation, coaching and formal / informal training.

Provide objective, comprehensive mediation to settle collaborative or communicative challenges both within the department and between the program and other departments.

Encourage objectivity and flexibility to ensure smooth service provision for customers of the agency at large.

Oversees the recruitment and selection of quality applicants for management vacancies, ensuring that the Agency is adequately staffed with competent employees.

In collaboration with Executive Director and Agency Management team, develops and facilitates staff training and development, as well as communications.

Provides technical assistance to agency programs in the area of planning and program growth/development as necessary.

Serve as a member of the Agency's Management Team, contributing to the ongoing strategic direction of the Agency and satisfaction of Agency-goals and objectives.

Human Resource Management

Maintains knowledge of legal requirements and government reporting regulations affecting human resource functions and ensures policies, procedures, and reporting are in compliance.

Review Agency's existing HR processes to determine effectiveness and compliance with all requirements. Ensures compliance with all internal Personnel Policies and Procedures and external legal requirements and considerations. Develop corrective action plans and updated procedures, implement as needed.

Manage and supervise functions of the Human Resource department, including direct supervision of the **HR Generalist**, ensuring effective completion of job duties and processes.

Develops and conducts new employee orientation to ensure newly hired staff maintain organizational knowledge of Agency history and make-up, mission and vision, goals, policies and procedures, safety protocol, and Agency programs and resources to foster positive attitude toward Agency goals.

Work closely with Fiscal Office in the compliant oversight of employee timekeeping, acting as an administrator for the Agency's payroll/HR software and timekeeping system.

Implement approved new benefit plans and changes by preparing announcement material and other media for communicating new plans to employees. Conducts employee meetings and arranges for enrollment of employees in optional plans.

Serves as a Plan Trustee of the Agency's 401(K) Retirement Plan, working closely with the plan provider to administer the Plan in accordance to Plan provisions and all related legal obligations, including but not limited to routine IRS filings and annual audit preparation.

Guides management and program leadership teams through the employee termination process and safeguards proper documentation is maintained and communicated as necessary.

Collaborate with Program Directors and Agency leadership in dealing with all matters of employee relations, including performance management, employee counsels, conflict resolution, and the grievance process.

Lead and maintain the Agency's staff satisfaction and appreciation Program, leading the Agency Wellness Committee.

Review Agency's Safety Program to confirm effectiveness and compliance with legal safety standards. Lead and work closely with Agency S.A.F.E. Committee and Executive Director to develop corrective plans of action in regards to safety and implement as needed.

Provide guidance to and collaborate with management in interviewing, hiring, terminations, promotions, performance review, safety, and sexual harassment as necessary. Advises management in appropriate resolution of employee relations issues.

Monitor and report on matters of Personnel, including routine reports to the Management team and Board of Directors.

Works under the direction of the Executive Director to spearhead the development, communication and implementation of clear, effective personnel policies and procedures; primary responsibility for oversight of the Human Resource Department.

Supervisory Responsibilities

Directly supervises the HR Department position(s). Responsible for the overall direction, coordination, and evaluation of Human Resource function. Carries out supervisory responsibilities in accordance with the organization's policies and applicable laws. Responsible for oversight of interviewing, hiring, and training employees; planning, assigning, and directing work; appraising performance; rewarding and disciplining employees; addressing complaints, resolving problems, and terminations.

Language Skills

Ability to read, analyze, and professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public.

Reasoning Ability

Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations. Aptitude to evaluate and deal with individualized situations within the guidelines of applicable labor laws and best practices.

Computer Skills

To perform this job successfully, an individual should have knowledge of Human Resource systems; Internet software; Payroll systems and Word Processing software.

Certificates, Licenses, Registrations

Current driver's license. Must be able to travel 20% of the time to attend Agency functions/business

Physical Demands The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this Job, the employee is regularly required to sit. The employee is frequently required to use hands to finger, handle, or feel and talk or hear. The employee is occasionally required to walk. The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision.

Work Environment The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate.

Cortland County Community Action Program, Inc.

Job Description

Job Title: Human Resource Generalist

Date: October 5, 2020

Department: Administration

Reports To: Deputy Director

Director Approval: _____

FLSA Status: Non-Exempt

Job Function Administers all policies and programs relating to all functions and phases of Human Resource Management processes and activities of the Agency by performing the following duties.

Essential Duties and Responsibilities include the following. Other duties may be assigned.

Initiate and oversee staff recruitment efforts, collaborating with Program leadership on staffing needs and ensuring compliance with all internal Agency and legal standards.

Provide guidance to and collaborate with management in interviewing, hiring, terminations, promotions, performance review, safety, and sexual harassment as necessary. Advises management in appropriate resolution of employee relations issues.

Work with Program Directors to review and develop Agency job descriptions and update as needed. Implement Agency wage and salary program to include periodic surveys to ensure internal equity.

Administers performance management program to ensure effectiveness, compliance, and equity within organization.

Initiate, perform, and track the onboarding process of newly hired employees for each CAPCO Program ensuring all pre-employment checks, trainings, and documentation are attained/completed in a compliance with Program, Agency, and regulatory standards and in a timely fashion.

Verify all job references and background checks as necessary.

Collaborate and communicate with Program leadership regarding the status of new hires in the onboarding process, including communication of documentation needed.

Create, organize, and maintain employee personnel files in compliance with Agency policies/practices and legal requirements.

Conducts new employee orientation to ensure newly hired staff maintain organizational knowledge of Agency history and make-up, mission and vision, goals, policies and procedures, safety protocol, and Agency programs and resources to foster positive attitude toward Agency goals.

Work closely with the Deputy Director and Fiscal Office in the compliant oversight of employee timekeeping, acting as an administrator for the Agency's payroll/HR software and timekeeping system.

Act as Plan Administrator for employee benefit programs, ensuring employee understanding of benefits programs by regularly generating communication and counseling employees as situations arise. Acts as liaison with various insurance carriers and brokers to resolve employee inquiries and/or benefit plan issues.

Implement approved new benefit plans and changes by preparing announcement material and other media for communicating new plans to employees. Conducts employee meetings and arranges for enrollment of employees in optional plans.

Audit employee files for compliance and proper documentation as needed, including systematically filing, tracking and communicating expired information within files.

Process and maintain terminated, inactive, and resigned employee files in accordance with Agency practices and legal requirements.

Input withholdings for payroll deductions into designated HR/Payroll software, including but not limited to child support withholdings and other garnishments. Collaborate with payroll software provider as necessary.

Complete responses to external requests for employment and income verifications in compliance with all Agency policies and procedures and legal requirements.

Serves as a Plan Administrator of the Agency's 401(K) Retirement Plan, working closely with the plan provider to administer the Plan in accordance to Plan provisions and all related legal obligations, including but not limited to routine IRS filings and annual audit preparation.

Guides management and program leadership teams through the employee termination process and safeguards proper documentation is maintained and communicated as necessary.

Collaborate with the Deputy Director, Executive Director, and Program Directors to develop and implement employee training programs. Act as a Program support in providing reporting tools to track and maintain required staff documentation.

Collaborate with Program Directors and Agency leadership in dealing with all matters of employee relations, including performance management, employee counsels, conflict resolution, and the grievance process.

Act as a resource to all employees regarding matters of Personnel and Human Resource Management, resolving issues, providing resources, and re-directing as necessary.

Maintains knowledge of legal requirements and government reporting regulations affecting human resource functions and works with the Deputy Director to ensure policies, procedures, and reporting are in compliance.

Review Agency's existing HR processes to determine effectiveness and compliance with all requirements. Ensures compliance with all internal Personnel Policies and Procedures and external legal requirements and considerations. Develop corrective action plans and updated procedures, implement as needed.

Participate as an active member on the Agency's Wellness and S.A.F.E. Committees.

Respond to or coordinate responses to internal and external requests for information and required reports in areas of policies, procedures, and programs.

Monitor and report on matters of Personnel, including routine reports to the Deputy Director/Management team.

Attends trainings and conferences as necessary, sharing and implementing new knowledge as applicable.

Competencies

To perform the job successfully, an individual should demonstrate the following competencies:

Identifies and resolves problems in a timely manner. Coordinates projects; Communicates changes and progress. Manages difficult or emotional situations; Responds promptly to customer needs. Maintains confidentiality.

Contributes to building a positive team spirit. Diversity - Demonstrates knowledge of EEO policy; Shows respect and sensitivity for cultural differences; Promotes a harassment-free environment. Follows policies and procedures; Approaches others in a tactful manner; Follows through on commitments.

Qualifications To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Education and/or Experience

Associate's degree (A. A.) or equivalent from two-year college or technical school, BA/BS preferred; plus, two (2) years related experience and/or training; or equivalent combination of education and experience.

Supervisory Responsibilities

Agency Human Resource Department will be a single-person department. Initially, this position will have oversight of the HR Assistant position with the Deputy Director as department completes organizational transition. and

Language Skills

Ability to read, analyze, and professional journals, technical procedures, or governmental regulations. Ability to write reports, business

correspondence, and procedure manuals. Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public.

Reasoning Ability

Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several concrete variables in standardized situations. Aptitude to evaluate and deal with individualized situations within the guidelines of applicable labor laws and best practices.

Computer Skills

To perform this job successfully, an individual should have knowledge of Human Resource systems; Internet software; Payroll systems and Word Processing software.

Certificates, Licenses, Registrations

Current driver's license. Must be able to travel 20% of the time to attend Agency functions/business

Physical Demands The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this Job, the employee is regularly required to sit. The employee is frequently required to use hands to finger, handle, or feel and talk or hear. The employee is occasionally required to walk. The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision.

Work Environment The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate.

Resolution of the Board of Directors

Of

Cortland County Community Action Program, Inc.

Resolution No. 20-52

WHEREAS, the Cortland County Community Action Program, Inc. Board of Directors has reviewed proposed Deputy Director and HR Generalist job descriptions as presented,

IT IS HEREBY RESOLVED that on October 29, 2020 the CAPCO Board of Directors adopts for acceptance the proposed Deputy Director and HR Generalist job descriptions.

Shelley Warnow
Board President

October 29, 2020

OUTSIDE EMPLOYMENT

Effective Date: **June 23, 2016**
Updated: **October 29, 2020**

PURPOSE/POLICY

CAPCO's policy regarding outside employment is to ensure other outside employment does not interfere with an employee's performance or ability to meet the job requirements at the Agency. Employees may hold outside employment as long as the outside employment is not with a competitor, supplier or one that may involve the use of or access to confidential or proprietary information of the Agency. Employees are required to discuss potential employment with the Agency prior to beginning such employment in order to ensure a conflict of interest does not exist and that the employee will be able to fulfill the responsibilities of her/his position with the Agency.

PROCEDURE

1. Employees who are employed outside the Agency, or are considering employment outside the Agency, are required to review the employment for any conflict of interest with their Program Director.
2. When an employee provides consultation or training to organizations on her/his own time, and the service is rendered entirely outside of the employee's working hours, the service is considered outside employment. In this situation, the use of CAPCO's office equipment and supplies and the utilization of CAPCO's personnel in the preparation of such services are prohibited.
3. Employees are prohibited from utilizing other CAPCO employees for services not related to Agency business during an employee's regularly scheduled work hours.
4. If it is determined that an employee's outside work interferes with job performance, the ability to meet the requirements of their position, or has an adverse impact on CAPCO due to conflict of interest, the employee may be required to terminate the outside employment if he or she wishes to remain with CAPCO.
5. Employees are not allowed to work other employment, including working for another employer and/or self-employment, while on a designated leave of absence or while absent from the Agency because of illness or illness of a qualifying family member using Agency provided Sick Leave and/or designated medical leave, including but not limited to federal Family Medical Leave under the Family Medical Leave Act (FMLA), New York State statutory disability, and New York State Paid Family Leave, and other forms of designated leaves of absence for a qualifying medical reason.

Resolution of the Board of Directors

Of

Cortland County Community Action Program, Inc.

Resolution No. 20-53

WHEREAS, the Cortland County Community Action Program, Inc. Board of Directors has reviewed the proposed changes to the Personnel Policies and Procedures regarding outside employment and accepts as presented,

IT IS HEREBY RESOLVED that on October 29, 2020 the Cortland County Community Action Program, Inc. Board of Directors accepts as presented the proposed changes to the Personnel Policies and Procedures regarding outside employment.

Shelley Warnow
Board President

October 29, 2020
Date

Resolution of the Board of Directors
Of
Cortland County Community Action Program. Inc.
Resolution No. 20-54

WHEREAS, the Cortland County Community Action Program, Inc. Board of Directors has reviewed proposed Salary Increase and Stiped for Executive Director as presented.

IT IS HEREBY RESOLVED that on October 29, 2020 the CAPCO Board of Directors adopts for acceptance the proposed Salary Increase and Stipend for Executive Director.

Shelley Warnow

Board President

10/29/20