

Cortland County Community Action Program, Inc.
Board of Directors Meeting
April 28, 2022
Meeting Agenda

- I. Call to Order
- II. Motion for Approval of March 2022 minutes
- III. Standing Committee Reports
 - 1) PP&E Committee
 - a.) **Resolution 22.24** –2022 Customer Satisfaction Survey
 - 2) Board Development Committee
 - a.) **Resolution 22.25**—Re-seating of Jeanette Dipppo for 2nd Board Term
 - 3) Finance/Audit Committee
 - a.) **Resolution 22.26**—HS/EHS 3rd Year Continuation In-Kind Waiver Request
 - 4) Executive Committee
 - a.) **Resolution 22.27**—2021 Staff Turnover Report
- IV. Executive Director Report
- V. Program Director Reports
 - a) Deputy Director Report
 - b) Energy Services
 - c) Family Development
 - d) Head Start/Early Head Start
 - e) WIC
- VI. Head Start Policy Council Update
- VII. Old Business
- VIII. New Business
 - a.) **ERSEA Board Training, HS/EHS**
 - b.) **Resolution 22.28**—CAPCO Fiscal Policies and Procedures
- IX. Executive Session if needed
- X. Adjournment

Cortland County Community Action Program, Inc. (CAPCO)
Board of Directors Meeting
March 24, 2022
Meeting Minutes

- I. Call to Order – Meeting called to order at 12:05pm
Members present: Melissa Alvord, Doug Bentley, Sarah Beshers, Mary Bliss, Ella Dilorio, Jeanette Dipppo, Billie MacNabb, Patty Schaap, Helen Spaulding, Lynne Sypher, Shelley Warnow, Larry Woolheater, April Dennison, May Beth Mathey. Excused: Penny Prignon.
- II. Motion for Approval for February 2022 minutes made by Jeanette Dipppo, 2nd by Larry Woolheater. Motion carried.
- III. Standing Committee Reports
 - 1) PP&E Committee – met March 10, 2022. Committee reviewed the CSBG APR (Annual Progress Report). Brandy highlighted the differences from last year to this year. Committee reviewed the CSBG Quarter 1 PPR. Brandy noted a lot of numbers are trending to pre-pandemic numbers. Committee reviewed the HS/EHS management reports. With masking requirements now removed, we are seeing a trend upwards in attendance and remain hopeful we are going to see a continued upward trend. Greg explained to the committee the 5310 Transportation Grant for the operating costs of the Volunteer Driver Program and the partnership with Seven Valleys and Access to Independence. Committee discussed we will review the Board self-assessment during the April committee meetings. Committee discussed and marked on their calendars the strategic planning retreat day, planned for May 4, 2022.
 - 2) Board Development Committee – Did not meet.
 - 3) Executive Committee – Did not meet.
 - 4) Finance/Audit Committee – met March 17, 2022. Committee discussed the CDS billing issue with Fidelis and how we are still behind on Fidelis billing due to HHA Exchange system not working properly with our EVV software. Committee briefly discussed 5310 Transportation Grant for the operating costs of the Volunteer Driver Program and partnership with Seven Valleys and Access to Independence. Committee discussed how we are still waiting to hear back on HS/EHS Year 4 Continuation grant and budget proposal. We are also starting to obtain quotes for the monies received in the OCFS Childcare stabilization grant. Discussed how staffing continues to be an issue and how Program-areas are working with HR for incentives and recruitment branding to attract

staff. Discussed how Energy Services received the approval for the ARP Proposal and we will now work on spending that out. Discussed that Martha and Brandy are working together on Family Development CARES and entitlement spend out and new budget development. Discussed the change for the Marathon Resource Center moving out of Marathon School and into Marathon food pantry where we will table at least once a month, along with participating in other activities. Discussed how WIC is still waiting to hear back communication on new RFA. No news has been communicated on this frustrating process. Discussed how HR would be bringing ideas to the management team on ways and ideas to change incentive program for bringing in employees and staff retention in this challenging market.

Motion to approve financial statements made by Larry Woolheater, 2nd by Lynne Sypher. Motion carried.

- IV. Executive Director Report – Greg updated on the different ways we are working with HR for staff recruitment. Nikki Thomas, HR Coordinator, will be at Bru on April 16th. She will be doing a meet and greet where coffee and breakfast will be paid for if you would like to meet and sign-up/talk about different job openings. Nikki is also conducting exit interviews and finding out that staff are leaving for various reasons. Many education staff are leaving education altogether and changing careers. We are looking at different staff wellness initiatives, we have already done the choice of Weight Watchers, Planet Fitness, NYS Park Pass or a Fitbit. We are looking towards staff wellness and other ideas/things we can provide. Tompkins Trust Company is our title sponsor for the golf tournament. They have given their business showcase booth to us to allow us to talk about our different job openings and talk about our golf tournament. NYSCAA will be helping us with our strategic planning beginning May 4th.
- V. Program Director Reports
 - a) Deputy Director Report
 - b) Consumer Directed Services
 - c) Energy Services
 - d) Family Development
 - e) Head Start/Early Head Start
 - f) WIC
- VI. Head Start Policy Council Update – Not much update with Parker School. We are hoping to meet with the City soon on architectural bids. The new Early Learning site for HS/EHS is still working towards being opened, no new updates there. Over 30 openings for vacant staff positions. Only 1 class shut down due to a staff testing COVID positive. We are worried about some incoming kids being over-income and how that will impact enrollment numbers for the new Program Year.
- VII. Old Business – No Old Business

VIII. New Business –

- a) **Resolution 22.21** – Motion to approve 5310 Transportation Grant made by Larry Woolheater, 2nd by Jeanette Dippo. Motion carried.
- b) **Resolution 22.22** – Motion to approve 22.22 Referral Incentive Policy Change made by Ella Dilorio, 2nd by Billie MacNabb. Motion carried.
- c) **Resolution 22.23** – Motion to approve Weatherization Assistance Program grant/budget proposal Program Year 2022-2023 made by Jeanette Dippo, 2nd by Ella Dilorio. Motion carried.

As a reminder, the golf tournament is scheduled for Saturday, May 21st, 2022. It will be held at Elm Tree Golf Course. All are welcomed, can come and golf or can buy a ticket to just come for lunch. We have all our major sponsors. We have 1 sponsor who is paying twice (paid in 2020, we were unable to hold tournament, but they want to sponsor and pay again). We will be selling raffle tickets ahead of time for 2 different baskets; A “Home Improvement” basket, valued at \$600, that we are selling at \$10/ticket and a “Fire Pit Kit”, valued at \$250, that we are selling at \$5/ticket.

IX. Executive Session if needed – No Session Needed

X. Adjournment motion made by Larry Woolheater.

Meeting adjourned 12:56pm.

PP&E Committee Meeting

April 14, 2022

Meeting called to order at 12:00pm. Members present: Doug Bentley, Patricia Schaap, Melissa Alvord, Billie MacNabb. Excused: Lynne Sypher. Staff: Greg Richards, Kirsten Parker, Bethann Wieder, Danielle Treacy.

Committee reviewed the HS/EHS Management Reports. Discussed the monthly family engagement report. Family engagement activities had been put on hold, were not allowed in classrooms but now started back up via zoom. We have had some engagement and we hope to be able to start them in person next school year. We looked at the numbers on the waitlist. Enrollment has started for this upcoming school year so kids have been pulled off the waitlist and placed, there is number changes that will continue to happen. Enrollment has been slowly coming in. Currently, we are confident that we can staff 3 of 5 classrooms for Head Start and 5 of 8 Early Head Start. We are hopeful that we can continue to staff the remaining classrooms shortly after the school year starts, all will depend on the applications we receive. Bethann also informed us she has received the 45-day letter to have monitoring done. They will be at our main office the week of May 23rd. Motion to accept the HS/EHS management reports made by Doug Bentley, 2nd by Billie MacNabb. Motion carried.

Committee reviewed the 2022 customer satisfaction survey. This was the most responded to customer satisfaction survey to date. Most of the responses came from WIC, who really pushed the survey with virtual appointments. We believe part of the success is also in part with Kay Brewster, WIC Director's, idea to have the survey as a QR code, which was easier for the participants to partake in the survey. We also had an incentive with the survey, if the participant chose to list their name, they would be included in a raffle to receive a \$25 gift certificate. Motion to accept the customer satisfaction survey made by Doug Bentley, 2nd by Patricia Schapp. Motion carried.

Committee reviewed the strategic plan layout and mission statement ahead of the strategic planning meeting on May 4, 2022. Greg showed the current strategic plan that was completed in 2019 and reviewed with the committee strategic plan progress and benchmarks. We believe the current mission statement is a little wordy and may be looked at following the upcoming strategic planning process. Committee reviewed the PP&E Board Self-Assessment Review. Discussed this was not a requirement, just good practice. We do these assessments every 3-4 years. A reminder, the upcoming Strategic Planning Retreat is Wednesday, May 4th, at the Cortland Elks. PP&E will be part of the 2:00-4:00pm meeting part. The flow of the day looks like:

- Morning – Starting with breakfast. NYSCAA will start off with our current plan and review what we accomplished and what we didn't, and why.
- Leadership will join the meeting at noon – 1:00pm; go over community needs (what's still there, what's still needed), self-assessment.

- PP&E Committee any other Board Members will join at 2:00 pm looking back and ahead at the new Plan. All Board Members are encouraged to attend throughout the day, not just beginning at 2:00pm.
- Please let Greg know if you want to come or will be joining earlier in the day.

We are hoping for an in-person meeting for May – will have hybrid option as well that will be a camera in our enhanced board room.

No further business. Meeting adjourned at 12:47 pm.

HEAD START/ EARLY HEAD START PROGRAM OF CORTLAND COUNTY
...a service of the Cortland County
Community Action Program, Inc.

MONTHLY MENTAL HEALTH REPORT HS

Employee Name: Nicole Humphrey

Month: February 2022

	Behavior Concerns observed by Mental Health Consultant	SOS Calls	# Children Receiving Counseling By MH Consultant	Meeting with Classroom Staff Regarding Behavior Concerns	Referral to Mental Health Agency	Total # of Behavior Plans in Place	Behavior Plans Implemented this Month	# of Meetings with Family or HV		Curriculum
								Face to Face	Telephone	
YMCA 1	0	0	0	0	0	0	0	0	0	0
YMCA 2	4	5	0	0	1	0	0	0	1	0
YMCA 3	0	0	0	0	0	0	0	0	0	0
Smith 1	0	1	2	0	0	0	0	0	1	0
Smith 2	2	2	1	1	0	0	0	1	0	0
Randall 1	1	0	3	0	0	0	0	0	2	0
Randall 2	2	5	2	1	0	0	0	1	0	0
Johnson 1	5	0	2	0	0	0	0	0	2	0
Johnson 2	8	0	0	1	0	0	0	0	1	0
ELC 4	0	0	0	0	0	0	0	0	0	0
TOTALS	22	13	10	3	1	0	0	2	7	0

Y1, Y3, ELC4 not open

HEAD START/ EARLY HEAD START PROGRAM OF CORTLAND COUNTY
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MONTHLY POLICY COUNCIL REPORT HS

Special Needs

Employee Name: Jennifer Geibel

Month: February 2022

	# of Children Receiving Services	# of Children Receiving more than one service	Speech	OT Fine Motor	PT Gross Motor	SEIS Special Ed Itinerant Services	Couns. Play Therapy	1;1 Aide	# of Evals	# of Children CPSE Mtg	# of Children Declassified	Refused Referral
YMCA I												
YMCA II	2	1	2	0	1	1	0	0	0	1	0	0
YMCA III												
Smith I	7	4	4	5	1	1	2	0	1	1	0	0
Smith II	3	2	2	2	0	0	2	0	1	0	0	0
Randall I	3	3	3	2	0	1	3	0	0	0	0	0
Randall II	4	2	4	2	0	1	2	0	0	2	0	0
Johnson I	6	3	6	2	1	1	2	0	1	0	0	0
Johnson II	5	1	4	1	0	1	0	0	1	1	0	0
ELC IV												
TOTALS	30	16	25	14	3	6	11	0	4	5	0	0

33% of 92 enrolled HS children receiving services

HEAD START/ EARLY HEAD START PROGRAM OF CORTLAND COUNTY
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MONTHLY POLICY COUNCIL REPORT HS
Health Services- Dental

Employee Name: Mmselle Sonnacchio

Month: February 2022

Center	# of Children Enrolled	# of 30 Day Dental Letters Sent	# of 60 Day Dental Letters Sent	# of 90 Day Dental Letters Sent	# of 90+ Day Dental Letters Sent	# of Dental Exams Received	# of Children Dental Treatment Needed	# of Children Dental Treatment NOT Started	# of Children Dental Treatment Started	# of Children Dental Treatment Completed	# of Dental Waivers/ Refusals Sent	# of Dental Waivers/ Refusals Received
Johnson 1	14	0	0	0	12	2	1	1	0	0	0	0
Johnson 2	17	0	0	0	12	5	2	0	0	2	0	0
Randall 1	10	0	0	0	8	2	1	0	0	1	0	0
Randall 2	14	0	0	0	9	5	2	0	0	2	0	0
Smith 1	13	0	0	0	10	3	1	1	0	0	0	0
Smith 2	11	0	0	0	7	4	2	0	0	2	0	0
YMCA 2	13	0	0	0	7	6	4	2	0	2	0	0
ELC 4	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
YMCA 1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
YMCA 3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTALS	92	0	0	0	65	27	13	4	0	9	0	0
						29%	48%	31%	0%	69%		

Comments: A number of children did not get their routine dental exams, cleanings and treatment needed due to COVID shutdown.
Many dental offices were only seeing patients for emergency services during this time or were completely closed.

MONTHLY POLICY COUNCIL REPORT HS
Health Services- Incident/Accident Report

Employee Name: Mmselle Sonnacchio

Month: February 2022

Center	# of Children Enrolled	# of Incident/ Accidents in the BATHROOM	# of Incident/ Accidents in the CLASSROOM	# of Incident/ Accidents in the GROSS MOTOR	# of Incident/ Accidents in the HALLWAY	# of Incident/ Accidents in the PLAYGROUND	# of Incident/ Accidents in the OTHER	# of TOTAL Incident/ Accidents
Johnson 1	14			1				1
Johnson 2	17		4					4
Randall 1	10							0
Randall 2	14		1					1
Smith 1	13					1		1
Smith 2	11		1					1
YMCA 2	13		1					1
ELC 4	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
YMCA 1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
YMCA 3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTALS	92	0	7	1	0	1	0	9

Comments: No incidents/accidents were reported to OCFS in February.

HEAD START/EARLY HEAD START PROGRAM OF CORTLAND COUNTY

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Community Action Program, Inc.

MONTHLY FAMILY SERVICES REPORT (HEAD START)

Employee Name: Trudy Happel

Month: February 2022

Center	Enrolled	Accepted (but not enrolled)	Withdrawn	% of Daily Attendance	# of Over Income	# of Under 130%	# of Home Visits Scheduled	# of Home Visits Completed	# of Goals that have been formalized	# of Goals that have been achieved	# of Homeless Children	
YMCA 1	14											
YMCA 2	16	13	0	1	88	1	0	7	5	1	0	0
YMCA 3	14											
Randall 1	16	10	1	1	89	2	3	1	1	1	0	0
Randall 2	16	14	0	1	78	3	1	7	3	2	0	0
Smith 1	16	13	0	0	80	1	3	2	2	4	0	0
Smith 2	16	11	0	1	74	3	3	2	1	0	0	0
Johnson 1	17	14	1	0	74	0	2	3	3	0	0	0
Johnson 2	17	17	0	0	83	1	2	10	3	0	0	1
ELC 4	8											
TOTAL	92	2	4		11	14	32	18	8	0	1	

of Children on the Waiting List:

3 Year Olds
Over Income
Under 130%
Under 100%

25
4
23

4 Year Olds
Over Income
Under 130%
Under 100%

3
0
2

Comments: _____

HEADSTART / EARLY HEADSTART PROGRAM OF CORTLAND COUNTY
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HS/EHSMonthly Family Engagement Report

Month: February 2022

Staff: Trudy Happel

Center	Scheduled Activities	Date of Activity	# of Families	# of People	# of Males	# of Families in Center	% of Families Involved
YMCA 1							
YMCA 2	PCM	2/8/2022	3	3	0	11	27%
	Virtual dance party-zoom	2/28/2022	3	3	1	11	27%
YMCA 3							
Randall 1	PCM	2/8/2022	1	2	1	9	11%
	Shape buddies-zoom	2/14/2022	2	3	2	9	22%
Randall 2	PCM	2/8/2022	1	1	0	13	8%
	IMIL- zoom	2/28/2022	4	6	1	13	31%
Smith 1	PCM	2/8/2022	2	2	1	13	15%
	Penguin handprints	2/18/2022	5	6	1	13	38%
Smith 2	PCM	2/8/2022	1	1	1	12	8%
	None scheduled						
Johnson 1	PCM	2/8/2022	0	0	0	13	0%
	None scheduled						
Johnson 2	PCM	2/8/2022	0	0	0	17	0%
	Playdough via zoom	2/16/2022	8	9	3	17	47%
ELC 4							

HEAD START

CLASSROOM HAPPENINGS

February 2022

Johnson 1

- Our color for the month was pink and our shape for the month was diamond.
- In art class we painted pictures using vehicles.
- We went on a wheel and circle hunt walk.
- Played "Find a Partner" game, where each child had a half of a car and they had to find the child that had the other half (match) of the car.
- Dina came to class and discussed calming down techniques with our students.
- We created bear hunt maps, after reading "Going on a Bear Hunt" book.
- Sink or float science lesson: Discussing why different items sink and others float.
- Health Lesson: Was on dental health, learned how to properly brush teeth and how to keep teeth clean; Also practiced some yoga to help keep body healthy too.
- Math lesson, we learned about measurements.
- Letters for the month were: "P", "B", "R" and "K".
- Bridge/tunnel pictures: Our class discussed which pictures were tunnels and which were bridges.
- Created hot air balloons to discuss different transportation methods.

Johnson 2

- This past month our class got to go outside and play in the snow, which was great fun.
- Began water play in science.
- Learning to measure using scales and measuring sticks.
- Our letter for the month was "B" and we made bumble bees out of the letter "B".
- We did our Family Engagement on February 16th at 10:00 and 9 parents attended the zoom engagement.
- The children got to play with and paint with ice, which as fun and different.

- Another letter of the month was the letter “R: and we made roads out of the letter “R” for our cars to go over.
- We learned about boats and did a sink or float activity in a bucket of water with various objects to see what would sink and what would float.
- We continue to review shapes, some shapes related activities included: find the hidden shape hunt, my dry shape painting, playdough with shape cutters and shape collages.
- We made knights for the letter “K” as well this month.

Randall 1

- We continued to learn about animals and started to learn about the habitats the animals live in.
- One science lesson we learned about birds and also learned about shells and the ocean.
- Our letters for this month were: “Ss”, ”Jj” and “Dd”.
- Completed our Parent/Teacher conferences over zoom.
- We met tiny the turtle in Dina school and he taught us some ways to control our anger.

Randall 2

- Science lesson: Learned a out shells, (characteristics, how they are made, different names, and different sea life that live in the shells).
- Also learned about different animal’s habitats.
- Our class is continuing working on our letters, shapes and numbers.
- The children are practicing taking turns.
- We met with families to do Parent/Teacher conferences over zoom.
- We got to go outside and enjoy the snow a few days this month.
- Family Engagement with our families via zoom, they watched us dance to our favorite songs.
- Working on building relationships with each other.

Smith 1

- Finished our seashell exploration of our discovering shells science unit.
- Worked on controlling anger problem solving with Tiny turtle.
- Completed our family engagement for the month.
- Continued to learn about different animal habitats.
- Enjoyed active play activities that consisted of hula hoop hopscotch, paper plate skating and so much more.

- Reviewed letters, colors and rhyming skills.

YMCA 2

- Art project class made caterpillar patterns.
- Read “The day it rained hearts” and then everyone decorated hearts to hang in the windows.
- Completed Parent/Teacher conferences over zoom.
- Changed dramatic play area into hair salon and pizza shop.
- Did a pompom color sorting game.
- Also painted using snow and water colors.
- In sensory table we had water and floating blocks to play with.
- “R” is for robot letter craft we completed this month.
- “B” is for bee letter craft is another one we did.
- Lastly “P” is for penguin letter craft we did.
- Painted ice cube shaped like hearts.
- Science unit we learned about the beach and feathered friends.
- Also finished up Animals and their habitats unit.
- Fishing for ice – animals frozen in ice.
- Had an indoor snowball fight. What fun.

HEAD START/ EARLY HEAD START PROGRAM OF CORTLAND COUNTY

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Community Action Program, Inc.

MONTHLY MENTAL HEALTH REPORT EHS

Employee Name: Nicole Humphrey

Month: February 2022

	Behavior Concerns observed by Mental Health Consultant	SOS Calls	# Children Receiving Counseling By MH Consultant	Meeting with Classroom Staff Regarding Behavior Concerns	Referral to Mental Health Agency	Total # of Behavior Plans in Place	Behavior Plans Implemented this Month	# of Meetings with Family or HV		Curriculum
								Face to Face	Telephone	
ELC 1	0	0	0	0	0	0	0	0	0	0
ELC 2	1	0	0	0	0	0	0	0	0	0
ELC 3	0	0	0	0	0	0	0	0	0	0
Cosimo 1	4	0	0	0	0	0	0	0	0	0
Cosimo 2	0	0	0	0	0	0	0	0	0	0
Cosimo 3	0	0	0	0	0	0	0	0	0	0
South Main 1	6	0	0	0	0	0	0	0	0	0
South Main 2	4	4	0	1	0	0	0	0	0	0
TOTALS	15	4	0	1	0	0	0	0	0	0

ELC1, ELC3, Cos2, Cos3 not open

HEAD START/ EARLY HEAD START PROGRAM OF CORTLAND COUNTY
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MONTHLY POLICY COUNCIL REPORT EHS

Special Needs

Employee Name: Jennifer Geibel

Month: February 2022

	# of Children Receiving Services	# of Children Receiving more than one service	Speech	OT Fine Motor	PT Gross Motor	SEIT Special Ed Itinerant Teacher	Couns. Play Therapy	1;1 Aide	# of Evals	# of Mtg	# of Children Declassified	Refused Referral
ELC I												
ELC II	0	0	0	0	0	0	0	0	0	0	0	0
ELC III												
Cosimo I	0	0	0	0	0	0	0	0	0	0	0	0
Cosimo II												
Cosimo III												
South Main I	2	2	2	1	0	2	0	0	0	0	0	0
South Main II	1	1	1	1	0	1	0	0	0	0	0	0
Home Based I	3	2	3	0	0	1	0	0	0	1	0	0
Home Based II	2	2	2	1	0	2	0	0	0	0	0	0
TOTALS	8	7	8	3	0	6	0	0	0	1	0	0

SM 1-1 child receives teacher of the deaf services (1x30 weekly)

20% of 41 enrolled EHS children receiving services

MONTHLY POLICY COUNCIL REPORT EHS
Health Services- Physical/Immunization Report

Employee Name: Mmselle Sonnacchio

Month: February 2022

Center	# of Children Enrolled	# of Current Physicals Received	# of Current Immunizations Received	# of 12 Month Lead Results Received	# of 24 Month Lead Results Received
Cosimo 1	7	2	6	1	N/A
ELC 2	8	5	8	4	4
Home Base 1	6	4	5	3	2
Home Base 2	5	1	5	3	0
South Main 1	8	4	8	5	5
South Main 2	7	6	7	4	6
Cosimo 2	N/A	N/A	N/A	N/A	N/A
Cosimo 3	N/A	N/A	N/A	N/A	N/A
ELC 3	N/A	N/A	N/A	N/A	N/A
TOTALS	41	22	39	20	17
		54%	95%		

Comments:

1 Children(Cos 1 & HB 1) is behind due to frequent illness/Quarantine/Isolation at time of needed WCC/Immunizations. Appointments rescheduled.

MONTHLY POLICY COUNCIL REPORT EHS
Health Services- Incident/Accident Report

Employee Name: Mmselle Sonnacchio

Month: February 2022

Center	# of Children Enrolled	# of Incident/ Accidents in the BATHROOM	# of Incident/ Accidents in the CLASSROOM	# of Incident/ Accidents in the GROSS MOTOR	# of Incident/ Accidents in the HALLWAY	# of Incident/ Accidents in the PLAYGROUND	# of Incident/ Accidents in the OTHER	# of TOTAL Incident/ Accidents
Cosimo 1	7		1					1
ELC 2	8		7					7
Home Base 1	6							0
Home Base 2	5							0
South Main 1	8		2					2
South Main 2	7							0
Cosimo 2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cosimo 3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ELC 3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTALS	41	0	10	0	0	0	0	10

Comments: No incidents/accidents were reported to OCFS in February.
 Incidents in ELC 2 were age appropriate- Run/Trip- 2, Bitten/Scratched- 2, Climbing Fall- 3

MONTHLY POLICY COUNCIL REPORT EHS
Health Services- Dental Report

Employee Name: Mmselle Sonnacchio

Month: February 2022

Center	# of Children Enrolled	# of Children Enrolled Age 1 Year and Older	# of Dental Screenings Received	# of Children w/ Dental Concerns Noted	# of Dental Exams Received	# of Children w/ Dental Treatment Needed	# of Children w/ Dental Treatment NOT Started	# of Children w/ Dental Treatment Started	# of Children w/ Dental Treatment Completed	# of Dental Waivers/ Refusals Received
Cosimo 1	7	7	1	0	1	0	0	0	0	0
ELC 2	8	8	3	0	4	0	0	0	0	0
Home Base 1	6	5	0	0	2	0	0	0	0	0
Home Base 2	5	5	1	0	1	0	0	0	0	0
SM 1	8	8	3	0	2	0	0	0	0	0
SM 2	7	7	5	0	2	1	1	0	0	0
Cosimos 2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cosimo 3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ELC 3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTALS	41	40	13	0	12	1	1	0	0	0
			33%	0%	29%	8%	100%	0%	0%	

Comments: Dental Screenings are completed by a Doctor during child's Physical Exam. Dental Exams are completed by a Dentist.
Due to a lack of Pediatric Dental Care in Cortland County, we track children's screenings to assess Dental Treatment Needs.

HEAD START/EARLY HEAD START PROGRAM OF CORTLAND COUNTY

...a service of the Cortland County
Community Action Program, Inc.

MONTHLY FAMILY SERVICES REPORT (EARLY HEAD START)

Employee Name: Trudy Happel

Month: February 2022

Center	Enrolled	Accepted (but not enrolled)	Withdrawn	% of Daily Attendance	# of Over Income	# of Under 130%	# of Home Visits Scheduled	# of Home Visits Completed	# of Goals that have been formalized	# of Goals that have been achieved	# of Homeless Children
Cosimo 1	8	7	0	71	0	2	5	4	0	0	0
Cosimo 2	8										
Cosimo 3	8										
ELC 1	8										
ELC 2	8	8	0	87	0	2	2	2	0	0	1
ELC 3	8										
South Main 1	8	8	0	63	0	1	8	5	0	0	1
South Main 2	8	7	0	68	0	1	1	0	0	0	0
Home Based 1	12	6	0	33 56	0	1	25	14	3	1	1
Home Based 2	12	5	0	20 72	0	1	18	13	0	0	0
TOTAL	41	0	1	72%	0	8	59	38	3	1	3

of Children on the Waiting List:

Children

Over Income

Under 130%

Under 100%

27

8

37

Comments: _____

HEADSTART / EARLY HEADSTAT PROGRAM OF CORTLAND COUNTY
...a service of Cortland County
Community Action Program , Inc.

EHS Monthly Family Engagement Report

Month: February 2022

Staff: Trudy Happel

Center	Scheduled Activities	Date of Activity	# of Families	# of People	# of Males	# of families in center	% of families involved
Cosimo 1	PCM	2/3/2022	0	0	0	7	0%
	Ice Painting-zoom	2/28/2022	0	0	0	7	0%
Cosimo 2							
Cosimo 3							
ELC 1							
ELC 2	PCM	2/3/2022	1	2	1	8	13%
	Taste the rainbow-zoom	2/18/2022	5	8	3	8	63%
ELC 3							
South Main 1	PCM	2/3/2022	0	0	0	8	0%
	Foil painting- zoom	2/23/2022	4	4	1	8	50%
South Main 2	PCM	2/3/2022	0	0	0	7	0%
	None scheduled						
Home Based	PCM	2/9/2022	1	1	0	10	10%

EARLY HEAD START

CLASSROOM HAPPENINGS

February 2022

Cosimos 1

- February 23rd: Completed 5 Parent/Teacher conferences.
- February 28th: Completed 1 Parent/Teacher conference.
- February 28th: Parent/Child zoom activity- 0 attended.
- We were able to go out for short walks on the warmer days.
- We enjoyed some ice activities.
- Our students enjoyed the sensory bag activity we did in class.
- The children have enjoyed exploring the tunnel and have enjoyed playing with balls.
- We are starting to do many of the movements to “Wheel on the Bus” and “Baby Shark”.
- We are beginning to recognize friends by names.
- The children are working on saying a more words.
- We are beginning to show more interest and be involved in morning circle time.
- We no longer have anyone on bottles and getting better at using utensils.

ELC 2 (Cosimos 2)

- This month we talked about our 5 senses. The food we eat and what it looks, feels, tastes and smells like.
- Family Engagement this month was held through zoom.
- Introduced glue sticks. We glued colored tissue paper onto a big heart cutout.
- We started going outside for walks, weather permitting.
- Started doing “Baby Doll” circle time.
- Students drew pictures on the chalk board. Practicing how to ask for a new color of chalk.
- Danced a lot to “We are Dinosaurs”. We brought in dinosaur toys and marched around the classroom to the song with our dinosaurs.

- We learned where kiwis grow and talked about where all of the food we ate comes from.
- Talked a lot about using our words to express wants/needs.
- Asking to join a friend or use a toy, by using words.
- We are working on potty training a lot more.
- SUNY students have started coming in to help in class.

South Main 1

- We had a month of fun learning about our senses with a “bubble moon walk” and five senses texture board.
- We painted using aluminum and had our families join us through Zoom.
- We took walks on nicer days.
- Learned many new words and we formed friendships and bonds.

Resolution of the Board of Directors

Of

Cortland County Community Action Program, Inc.

Resolution No. 22-24

WHEREAS, the Cortland County Community Action Program, Inc. Program, Planning & Evaluation (PP&E) Committee has reviewed the 2022 Customer Satisfaction Survey,

WHEREAS, the Cortland County Community Action Program, Inc. Board of Directors has reviewed the 2022 Customer Satisfaction Survey,

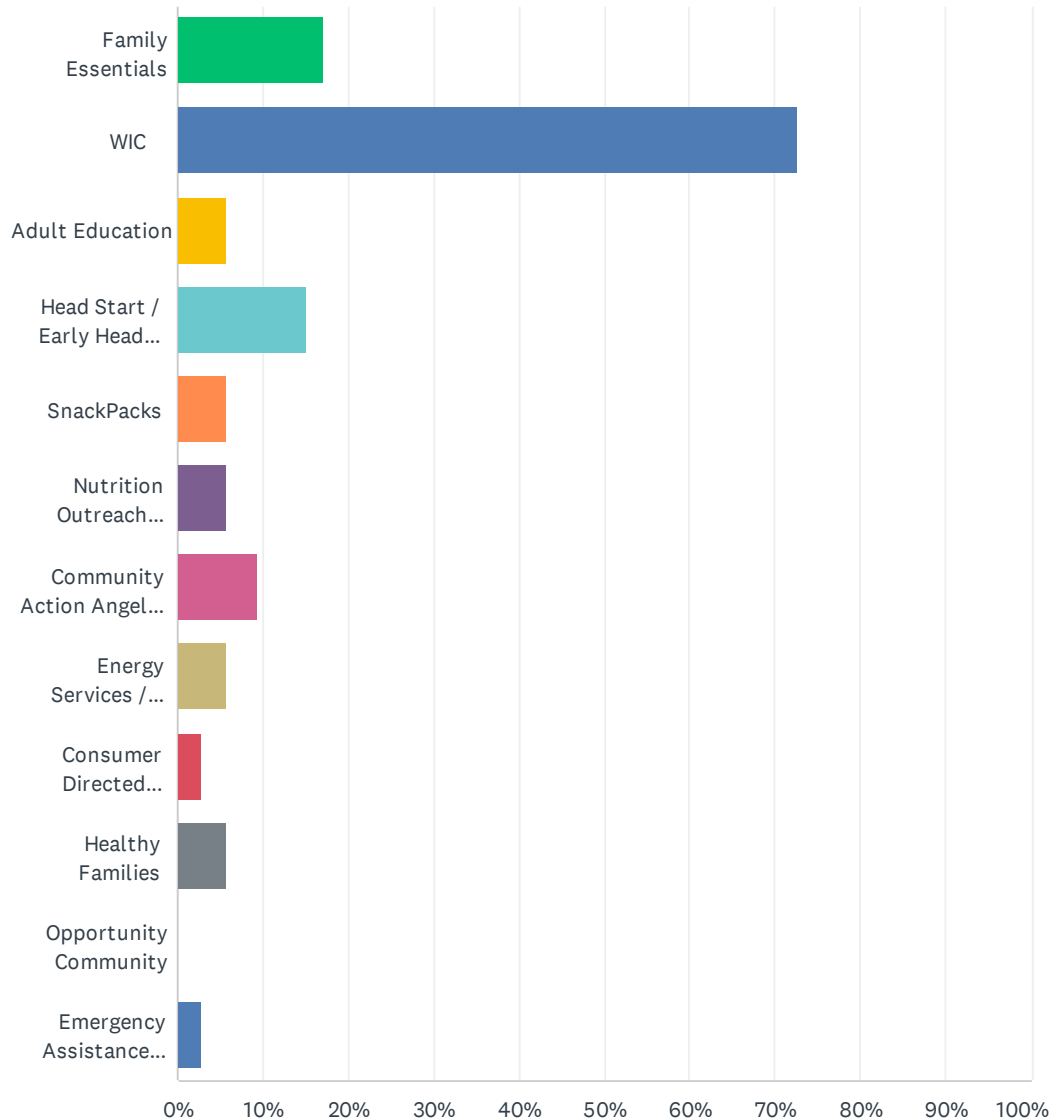
IT IS HEREBY RESOLVED that on April 28, 2022, the CAPCO Board of Directors approves the 2022 Customer Satisfaction Survey.

Shelley Warnow
Board President

4/28/2022
Date

Q1 What type of service(s) did you receive from CAPCO in the past year? (Check all that apply)

Answered: 106 Skipped: 1

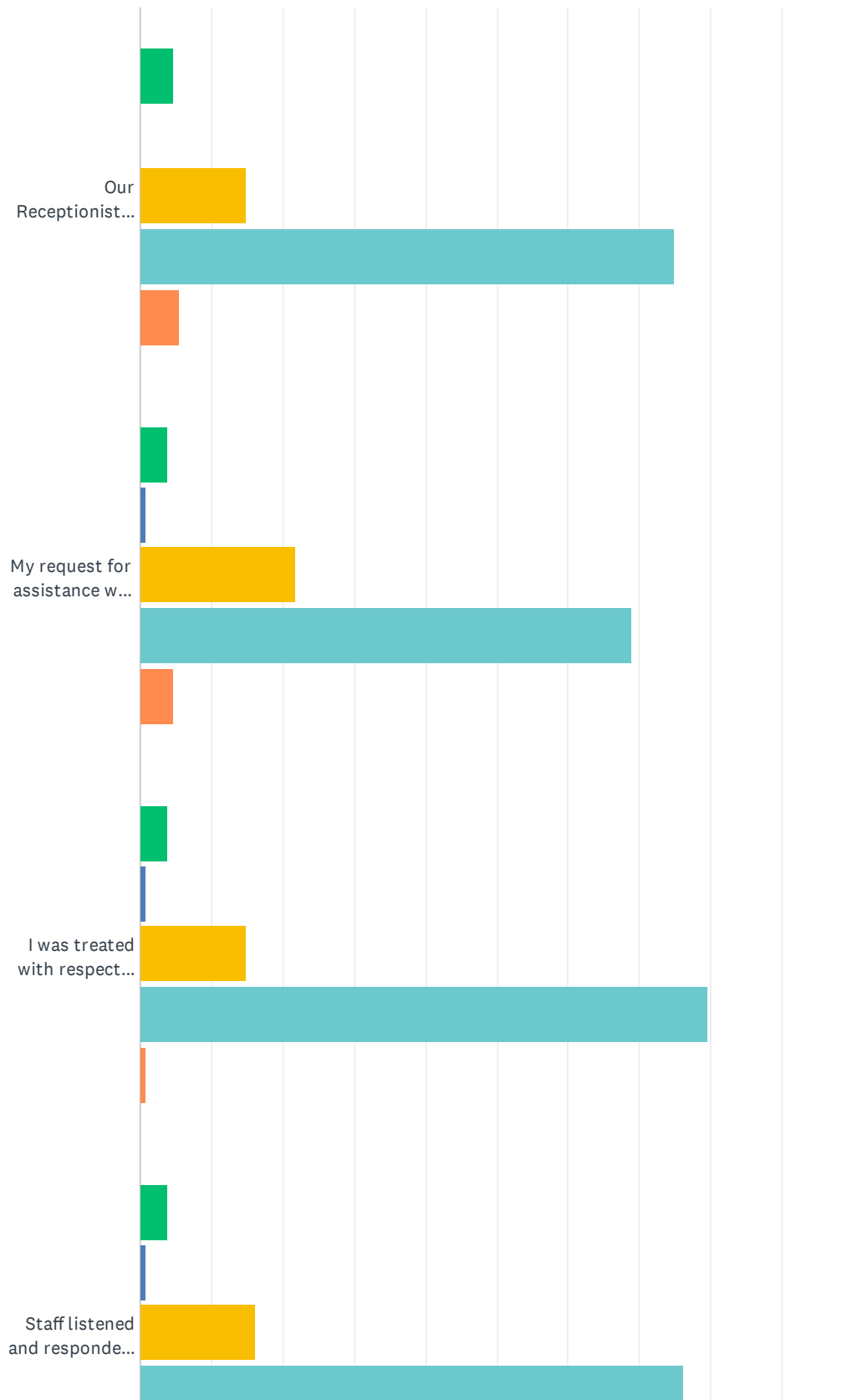


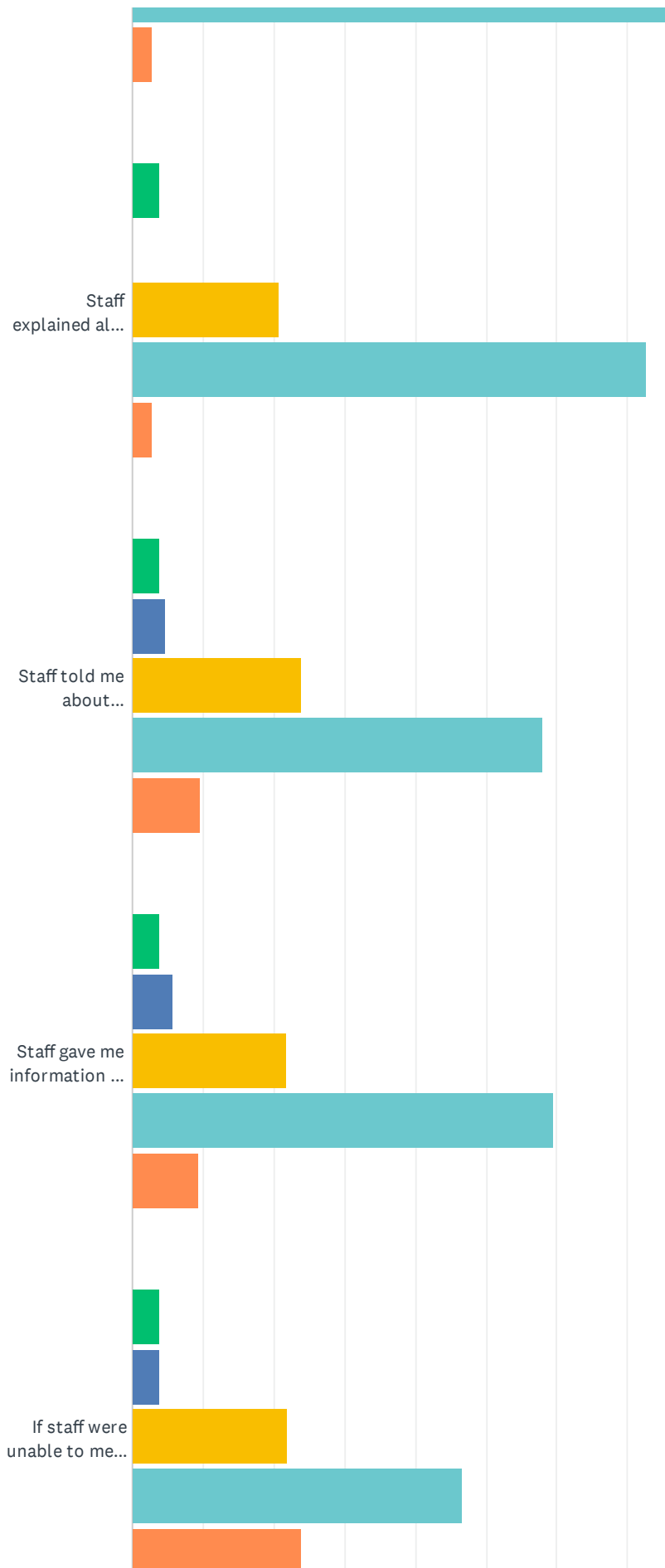
ANSWER CHOICES	RESPONSES	
Family Essentials	16.98%	18
WIC	72.64%	77
Adult Education	5.66%	6
Head Start / Early Head Start (HS/EHS)	15.09%	16
SnackPacks	5.66%	6
Nutrition Outreach Education Program (NOEP) - SNAP applications	5.66%	6
Community Action Angels Event (Baby Shower, Holiday Giveaway, Pajama Party, Coat Giveaway, etc.)	9.43%	10
Energy Services / Weatherization	5.66%	6
Consumer Directed Personal Assistance Program	2.83%	3
Healthy Families	5.66%	6
Opportunity Community	0.00%	0
Emergency Assistance (Food Assistance, Utilities, Bill payments, Transportation, Clothing, etc.)	2.83%	3
Total Respondents: 106		

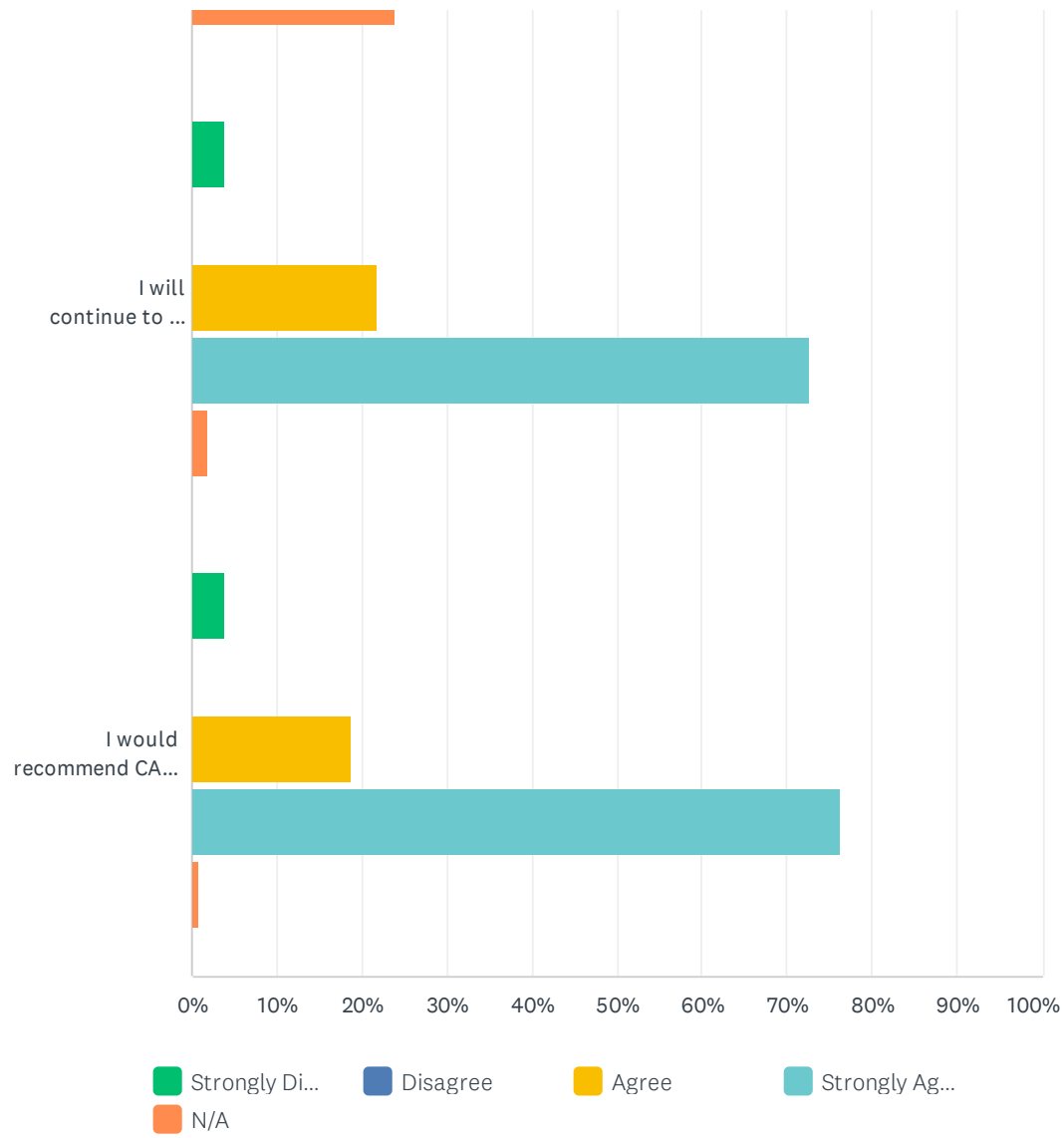
#	CDPAS	DATE
	There are no responses.	

Q2 Please tell us about the following.

Answered: 107 Skipped: 0



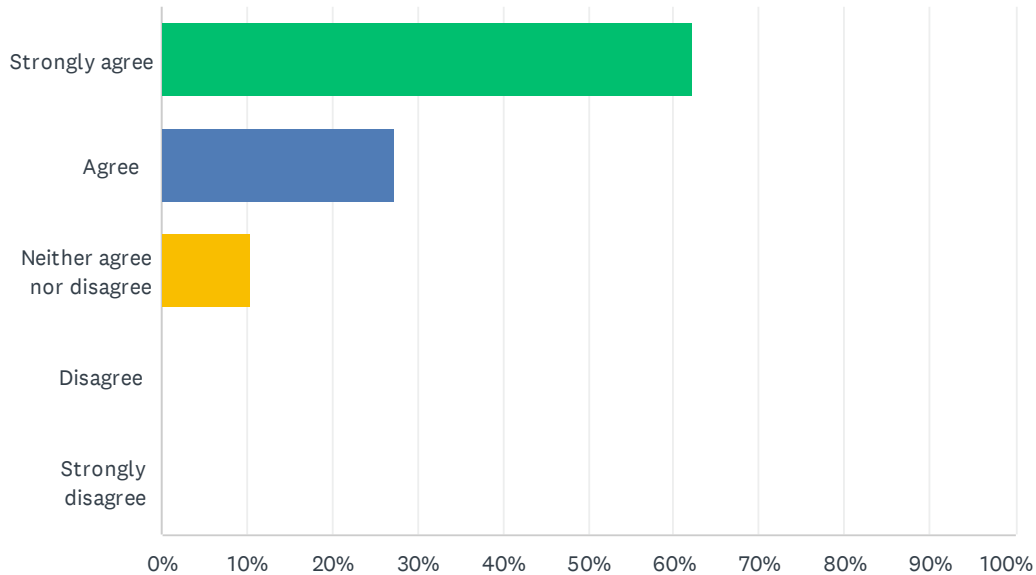




	STRONGLY DISAGREE	DISAGREE	AGREE	STRONGLY AGREE	N/A	TOTAL	WEIGHTED AVERAGE
Our Receptionist was polite and respectful.	4.67% 5	0.00% 0	14.95% 16	74.77% 80	5.61% 6	107	3.69
My request for assistance was attended to as quickly as possible.	3.77% 4	0.94% 1	21.70% 23	68.87% 73	4.72% 5	106	3.63
I was treated with respect by CAPCO staff.	3.74% 4	0.93% 1	14.95% 16	79.44% 85	0.93% 1	107	3.72
Staff listened and responded to my concerns.	3.81% 4	0.95% 1	16.19% 17	76.19% 80	2.86% 3	105	3.70
Staff explained all paperwork to me and answered my questions, when needed.	3.77% 4	0.00% 0	20.75% 22	72.64% 77	2.83% 3	106	3.67
Staff told me about additional CAPCO programs that might be helpful to me.	3.81% 4	4.76% 5	23.81% 25	58.10% 61	9.52% 10	105	3.51
Staff gave me information on helpful programs/services outside of CAPCO, including contact information.	3.77% 4	5.66% 6	21.70% 23	59.43% 63	9.43% 10	106	3.51
If staff were unable to meet my needs, the reasons were clearly explained to me.	3.81% 4	3.81% 4	21.90% 23	46.67% 49	23.81% 25	105	3.46
I will continue to use CAPCO resources.	3.77% 4	0.00% 0	21.70% 23	72.64% 77	1.89% 2	106	3.66
I would recommend CAPCO to others.	3.77% 4	0.00% 0	18.87% 20	76.42% 81	0.94% 1	106	3.70

Q3 Because of COVID, our services had to be offered differently. During this time, did you receive the services you needed from CAPCO?

Answered: 106 Skipped: 1



ANSWER CHOICES	RESPONSES	
Strongly agree	62.26%	66
Agree	27.36%	29
Neither agree nor disagree	10.38%	11
Disagree	0.00%	0
Strongly disagree	0.00%	0
TOTAL		106

Q4 What resources did you need that CAPCO was unable to provide?

Answered: 66 Skipped: 41

#	RESPONSES	DATE
1	None	4/11/2022 7:47 AM
2	Na	4/8/2022 2:32 PM
3	none	4/6/2022 11:48 AM
4	unsure yet	4/6/2022 11:07 AM
5	none	4/6/2022 11:05 AM
6	n/a	4/6/2022 11:03 AM
7	nothing	4/6/2022 11:02 AM
8	n/a	4/6/2022 10:58 AM
9	none	4/6/2022 10:56 AM
10	clothing, many other items	4/6/2022 10:33 AM
11	n/a	4/6/2022 10:01 AM
12	n/a	4/6/2022 9:52 AM
13	n/a	4/6/2022 9:51 AM
14	nothing	4/6/2022 9:49 AM
15	none	4/6/2022 9:43 AM
16	play therapy	4/6/2022 9:38 AM
17	none	4/6/2022 9:35 AM
18	none	4/6/2022 9:31 AM
19	none	4/6/2022 9:30 AM
20	n/a	4/6/2022 9:26 AM
21	you need from CAPCO	4/6/2022 9:24 AM
22	none	4/6/2022 9:22 AM
23	n/a	4/6/2022 9:19 AM
24	n/a	4/6/2022 9:18 AM
25	n/a	4/6/2022 9:17 AM
26	paper plate	4/6/2022 9:09 AM
27	n/a	4/6/2022 9:06 AM
28	formula/WIC	4/6/2022 9:05 AM
29	n/a	4/5/2022 3:58 PM
30	none	4/5/2022 3:55 PM
31	there were no additional services needed	4/5/2022 3:51 PM
32	food bank info	4/5/2022 3:48 PM
33	Just waiting ti hear about the parenting class	4/5/2022 3:45 PM

34	treating my aides like employees! aides arent treated the same!	4/4/2022 5:58 PM
35	More flexible hours like evening and weekends and ways to get in touch.	4/1/2022 1:30 PM
36	None	3/26/2022 9:12 AM
37	None	3/22/2022 4:50 PM
38	None	3/22/2022 2:55 PM
39	Nothing I'm set	3/22/2022 2:53 PM
40	None	3/22/2022 2:49 PM
41	Wic assistance	3/22/2022 10:55 AM
42	None	3/21/2022 5:55 PM
43	None	3/21/2022 5:54 PM
44	None	3/21/2022 5:52 PM
45	Wic	3/21/2022 5:52 PM
46	Nothing.	3/21/2022 11:57 AM
47	None	3/18/2022 12:40 PM
48	N/A	3/18/2022 8:57 AM
49	home insulation	3/17/2022 12:30 PM
50	N/A	3/16/2022 7:56 PM
51	They put in windows	3/16/2022 7:01 PM
52	N/a	3/16/2022 3:21 PM
53	Na	3/15/2022 4:02 PM
54	N/A	3/15/2022 3:57 PM
55	Looking for apartment	3/14/2022 7:31 PM
56	None	3/11/2022 3:28 PM
57	Nonnothing	3/11/2022 3:26 PM
58	None	3/11/2022 3:19 PM
59	None	3/11/2022 3:13 PM
60	Nothing	3/11/2022 7:56 AM
61	None	3/10/2022 3:46 PM
62	None	3/10/2022 3:45 PM
63	None	3/10/2022 3:37 PM
64	N/A	3/10/2022 3:36 PM
65	N/A	3/10/2022 3:32 PM
66	None	3/8/2022 2:27 PM

Q5 What could CAPCO have done to offer you more support during COVID? (Open different hours, phone contact, etc.)

Answered: 64 Skipped: 43

#	RESPONSES	DATE
1	Nothing I think they are doing a wonderful job.	4/11/2022 7:47 AM
2	Na	4/8/2022 2:33 PM
3	Na	4/8/2022 2:32 PM
4	Possibly allowed phone call to stop into Family Essentials during not standard times.	4/6/2022 11:48 AM
5	n/a	4/6/2022 11:07 AM
6	Be open more days	4/6/2022 11:05 AM
7	CAPCO is doing great	4/6/2022 11:03 AM
8	nothing	4/6/2022 11:02 AM
9	nothing	4/6/2022 10:56 AM
10	n/a	4/6/2022 10:01 AM
11	n/a	4/6/2022 9:51 AM
12	more things for kids	4/6/2022 9:49 AM
13	n/a	4/6/2022 9:38 AM
14	nothing	4/6/2022 9:35 AM
15	none	4/6/2022 9:31 AM
16	none	4/6/2022 9:30 AM
17	n/a	4/6/2022 9:26 AM
18	I don't need extra support	4/6/2022 9:24 AM
19	Nothing, it was great	4/6/2022 9:22 AM
20	n/a	4/6/2022 9:19 AM
21	n/a	4/6/2022 9:17 AM
22	nothing	4/6/2022 9:09 AM
23	n/a	4/6/2022 9:06 AM
24	n/a -you're great!	4/5/2022 3:58 PM
25	they should have called me to talk-keep in touch	4/5/2022 3:55 PM
26	Everything That CAPCO has done has been above and beyond the expectations many people had	4/5/2022 3:51 PM
27	n/a	4/5/2022 3:48 PM
28	they did amazing	4/5/2022 3:45 PM
29	more timeoff. ridiculous my aides dont get any time.	4/4/2022 5:58 PM
30	more availability	4/1/2022 1:30 PM
31	More time off and benefits for my aides	4/1/2022 1:28 PM

Customer Satisfaction Survey 2022

SurveyMonkey

32	None	3/26/2022 9:12 AM
33	Nothing	3/22/2022 4:50 PM
34	None	3/22/2022 2:55 PM
35	Phone contact	3/22/2022 2:53 PM
36	Nothing	3/22/2022 2:49 PM
37	Being able to do over the phone contacts	3/22/2022 10:55 AM
38	All good	3/21/2022 6:36 PM
39	Nothing	3/21/2022 5:55 PM
40	None they did all they could plus more amber I	3/21/2022 5:54 PM
41	Nothing	3/21/2022 5:52 PM
42	Nothing at all I feel as if they do a good job	3/21/2022 5:52 PM
43	Nothing. They were great.	3/21/2022 11:57 AM
44	Nothing	3/18/2022 12:40 PM
45	N/A	3/18/2022 8:57 AM
46	they were good	3/17/2022 12:30 PM
47	Open different hours	3/16/2022 7:56 PM
48	Nothing they did what they could	3/16/2022 3:21 PM
49	Na	3/15/2022 4:02 PM
50	They were exceptional!	3/15/2022 3:57 PM
51	Handling more things by email or via a web portal would be nice.	3/15/2022 3:49 PM
52	More support for disability	3/14/2022 7:31 PM
53	Open on Saturdays	3/14/2022 4:44 PM
54	Nothing	3/11/2022 3:26 PM
55	None	3/11/2022 3:19 PM
56	Nothing	3/11/2022 3:13 PM
57	Nothing	3/11/2022 7:56 AM
58	They were really good at still providing what i needed	3/10/2022 5:00 PM
59	Nothing, they handled everything perfect during this time	3/10/2022 3:46 PM
60	None	3/10/2022 3:45 PM
61	Nothing	3/10/2022 3:37 PM
62	N/A	3/10/2022 3:36 PM
63	N/A	3/10/2022 3:32 PM
64	Nothing	3/8/2022 2:27 PM

Q6 Your opinions and suggestions matter. Please add additional comments, if any.

Answered: 38 Skipped: 69

#	RESPONSES	DATE
1	Staff at front desk more than helpful, respectful, pleasant. Staff at WIC answered my eligibility questions as well as set appt. for next week and informed of paperwork I will need upon appt. Also friendly, respectful, pleasant and efficient. Nice job CAPCO, keep up the good work.	4/6/2022 11:48 AM
2	n/a	4/6/2022 11:07 AM
3	keep up the good work	4/6/2022 11:03 AM
4	I love that there are people who are always willing to help those in need, People here are so pleasant to be around.	4/6/2022 11:02 AM
5	Keep up the amazing work!	4/6/2022 10:58 AM
6	The rating chart should have the n/a ,a comprehensive list of all affiliated (sister) agencies, be available with a corelated list of phone #s and addresses, along with descriptions of the facility services and scheduling per place. Also project managers or supervisor names.	4/6/2022 10:54 AM
7	I truly enjoy CAPCO, they help and if they can't they refer you to who can.	4/6/2022 10:01 AM
8	CAPCO is amazing	4/6/2022 9:52 AM
9	keep up the good work	4/6/2022 9:51 AM
10	Health services workers are usually rude when contacted/notices of school cancellations are never received-need a better system to notify parents if EHS/HS school cancelations	4/6/2022 9:47 AM
11	every department I have worked with is always friendly and go above and beyond!	4/6/2022 9:43 AM
12	Can we please have an ice cream social foe the end of the school year?	4/6/2022 9:38 AM
13	CAPCO has been amazing	4/6/2022 9:35 AM
14	n/a	4/6/2022 9:31 AM
15	CPACO is a very good program and I am very happy to have my grand daughter involved. She loves going to school and the teachers and staff are great prople.	4/6/2022 9:30 AM
16	n/a	4/6/2022 9:26 AM
17	make people wear masks	4/6/2022 9:24 AM
18	n/a	4/6/2022 9:19 AM
19	A list of common WIC products you wouldn't think "work" with the package EX: greek vanilla organic	4/5/2022 3:58 PM
20	I think they're doing a great job	4/5/2022 3:55 PM
21	Keep up the great work!	4/5/2022 3:51 PM
22	support my aides more and treat them like employees	4/4/2022 5:58 PM
23	Thank you for all CAPCO does for our community.	4/1/2022 1:30 PM
24	None	3/26/2022 9:12 AM
25	For early headstart and headstart I with the hours were more work friendly instead of starting at 830 maybe start at 8.	3/23/2022 7:33 PM
26	Nothing at this moment	3/22/2022 2:53 PM

Customer Satisfaction Survey 2022

SurveyMonkey

27	All good	3/21/2022 6:36 PM
28	No	3/21/2022 5:52 PM
29	I have none	3/18/2022 12:40 PM
30	capco works within the means they have available..with the help they have	3/17/2022 12:30 PM
31	N/A	3/16/2022 3:21 PM
32	Na	3/15/2022 4:02 PM
33	Everyone has made the transition from Florida to NY and always a wrath of information!	3/15/2022 3:57 PM
34	When I babbled about my kid's changing pronouns, I honestly expected that to be ignored as irrelevant. Hearing you use the ones they chose was wonderful.	3/15/2022 3:49 PM
35	Capco have been good to me and helping my son with disability	3/14/2022 7:31 PM
36	I can't express this enough how awesome the girls have been at CAPCO. I'm so thankful for them and their survives	3/11/2022 3:28 PM
37	Non	3/11/2022 3:13 PM
38	N/A	3/10/2022 3:32 PM

Q7 Enter Name and Phone Number (Optional)

Answered: 52 Skipped: 55

#	RESPONSES	DATE
1	Danielle Brame 1-607-849-3776	4/11/2022 7:47 AM
2	Shelby Maricle 607-345-3914	4/8/2022 7:17 PM
3	Melissa 607-345-1997	4/8/2022 2:33 PM
4	Kristian Carlton 607-337-0710	4/6/2022 11:48 AM
5	Tammy Munson 607-344-9025	4/6/2022 11:07 AM
6	Rebecca Salisbury 607-591-0951	4/6/2022 11:03 AM
7	David Henry 607-953-1206 (volunteer)	4/6/2022 11:02 AM
8	Felicia Prosser 607-725-3598	4/6/2022 10:56 AM
9	Susan Bachellor 607-745-5695	4/6/2022 10:32 AM
10	Sheila Lienemann 607-431-6108	4/6/2022 10:01 AM
11	Samantha Pickert 607-339-7092	4/6/2022 9:54 AM
12	Katelyn Parshall 607-591-7958	4/6/2022 9:52 AM
13	Rebecca Salisbury 607-591-0951	4/6/2022 9:51 AM
14	Micki Mudge 607-591-4609	4/6/2022 9:49 AM
15	Katelyn Marks 607-749-9309 (this survey was missing the front page)	4/6/2022 9:43 AM
16	Alexis H. 607-339-6959	4/6/2022 9:38 AM
17	Tiffany Kent tiffanymc199@yahoo.com	4/6/2022 9:35 AM
18	Krystal Evangelista 607-423-3506	4/6/2022 9:31 AM
19	Shawna Gillette 607-345-7940	4/6/2022 9:30 AM
20	Amanda Conrad 607-342-6144	4/6/2022 9:22 AM
21	Mrs. Scott Fletcher (Nicole) 608-867-2294	4/6/2022 9:09 AM
22	Betsy Wingard	4/5/2022 3:55 PM
23	Jessica Kenyon 607-745-5743	4/5/2022 3:51 PM
24	Katy Mowers 607-206 0964	4/5/2022 3:48 PM
25	April 607-605-0070	4/5/2022 3:45 PM
26	Indigo Morris 697-592-6793	3/26/2022 9:12 AM
27	Rebecca Glover 607-310-1707	3/23/2022 7:33 PM
28	Edward Clark 607-836-6467	3/23/2022 12:27 PM
29	Angela Vogt 315 679 1288	3/22/2022 4:50 PM
30	Lauren OShea 6077450256	3/22/2022 2:55 PM
31	Hannah crandall (607)-345-8662	3/22/2022 2:53 PM
32	Erik 6074239117	3/22/2022 2:49 PM
33	Nichole Thompson 607-339-1436	3/21/2022 5:58 PM

34	Amber luther 6774137	3/21/2022 5:54 PM
35	Imani Pagan (607)345-1078	3/21/2022 5:52 PM
36	Kendra clark 607-206-3584	3/21/2022 11:43 AM
37	Mckyla miller 6073458167	3/18/2022 12:40 PM
38	Laura Crosby 11/15/1996	3/18/2022 8:57 AM
39	william stiles 607-486-4037	3/17/2022 12:30 PM
40	Frances Cobenais 3152387020	3/16/2022 7:01 PM
41	Dani Dugan/6072836141	3/16/2022 3:21 PM
42	Brenda Ortiz 238-672-2887	3/15/2022 3:57 PM
43	Kaylah Parish 607 745 0271	3/15/2022 9:08 AM
44	Christina vales 607-345-4111	3/14/2022 7:31 PM
45	Sheila lienemann 6014316108	3/11/2022 4:38 PM
46	Ashley segura 607-591-2761	3/11/2022 3:28 PM
47	Amber Montalvo	3/11/2022 3:26 PM
48	Meredith Bassett 607-423-8414	3/11/2022 3:13 PM
49	Samantha pickert 607-339-7092	3/11/2022 3:08 PM
50	Danielle garrow 6075913965	3/10/2022 5:00 PM
51	Makenzi Whible (607)597-9461	3/10/2022 3:46 PM
52	Jessie Post 607-423-4304	3/8/2022 2:17 PM

Board Development Committee

April 26, 2022

Meeting called to order at 8:45 a.m.

Members present: Mary Bliss, Jeanette Dippo, Mary Beth Mathey, Larry Woolheater.

Staff present: Greg Richards, Kirsten Parker, Danielle Treacy

Greg started meeting with newly created board term spreadsheet. Explained that it shows each board member, the category they're currently in, committee they're on, what term they are in and when their term is set to expire.

Discussed replacing Helen Spaulding's board seat. Discussed how it would be nice to have someone who is local and has more open availability like Helen. It is easier to have both of these in a candidate so that they can easily pop over and sign a last-minute check if needed. Have a candidate in mind that Greg will reach out to and see if they're interested.

Discussed the new elected official for Ella Dilorio to represent. Kirsten has reached out to a few current Marathon School Board members with no calls back yet. Mary Beth Mathey suggested she take the seat, as an elected official herself and she currently sits representing the private sector. Discussed that would be a great idea, switching Mary Beth to a public official representative and switching Ella from public official to private sector representative. This will be further discussed in the May meeting.

Discussed the re-seating of Jeanette Dippo for 2nd board term through April 2027. Reviewed Jeanette's application and her many different affiliations.

Motion to accept reseating of Jeanette Dippo for 2nd board term: Mary Bliss, 2nd by Larry Woolheater. Jeanette abstained. Motion carried.

Committee went through the different board self-assessment priority areas. Went over the questions and discussed the master priority areas list that was created to be presented to the full Board and used as part of the Strategic Planning process.

Reminded everyone that the next meeting would be 3rd Tuesday in May which is Tuesday, May 17th, at 8:45. We will continue to do in-person but offer virtual as well.

Meeting adjourned at 9:47 am.

Board Self-Assessment_Committee Priority Areas Master Document

Executive Committee

Priorities & Recommendations

Category 2: BOD Membership

Question 12

- Intentional review of attendance expectations and standards of conduct as part of Board Orientation process with an overview of recourse the Board can take to address attendance and conduct concerns.

Category 3: Planning

Question 18

- Review of CAPCO's mission statement and progress on strategic goals when quarterly PPR and annual APR are presented to PP&E and then to the full Board.

Category 5: Board as Policy Maker

Question 30

- Review of specific topics regarding Board Policies and Procedures on annual basis, including policy implementation between staff and the Board of Directors

Category 7: Board Meetings

Questions 42, 49

- Allow more intentional time for Board members to ask committee members questions on each committee report before moving to resolutions coming out the committees.
- Intentional review of attendance expectations with information provided on the recourse the Board can take for Board members with absenteeism concerns

Category 8: Committees of the Board

Questions 54

- Offer opportunities throughout a Board Member's tenure to chance committees. A good time to review committee placements is on an annual basis in preparation for the Annual Meeting and the placement of Officers.

Program, Planning & Evaluation (PP&E) Committee

Priorities & Recommendations

Category 1: Board of Directors prepares to do its job better

Questions 4, 5, 7

- Board members receive NYSCAA and NCAP emails with communications and training opportunities – including free online trainings and paid training opportunities through the Agency.
- Provide opportunities to Board members to attend out-of-town training conferences.
- Tri-annual overview with the full Board of the TRACS audit that reviews CAPCO on our compliance with all Organizational Standards and indicators every 3 years.

Category 3: Board of Directors Planning

Question 13

- Provide more intentional communication to the Board when reviewing Program outcomes and Agency operations and how these items tie to our Strategic Plan and strategic initiatives, which all correlate to our Community Needs Assessment.

Category 4: Board Monitoring & Evaluation

Questions 20-24

- Planned Board Meetings to review strategic plan and outcomes on a routine basis (quarterly, etc.)
- Specific mission statement discourse during Strategic Planning process with the PP&E Committee and full Board.
- The PP&E Committee participates in the development of the Strategic Plan and then communicates out to the full Board.

Board Development Committee

Priorities & Recommendations

Category 1: BOD prepares to do its job better

Questions 1, 2, 3

- Review Board Orientation process with full Board, identifying the structured process for orientation going forward.
- Demonstrate access to the Board Member Page of the CAPCO website during full Board meeting at least once per year.
- Review selected documents on Board Member Page routinely with the Board.
- Annual Board bylaw training as part of Annual Meeting.

Category 3: Board of Directors Planning

Question 19

- Provide opportunities to change Committee assignments at a designated time on an annual basis.

Category 4: Board of Directors Monitoring & Evaluation

Questions 26

- Conduct routine Board Self-Assessment at least tri-annually to assess performance, practices, and meeting evaluations.

Category 5: Board as a Policy Maker

Questions 27, 28

- Review sections of bylaws on an annual basis as part of routine Board training, intentionally informing Board of last update and attorney review.

Category 7: Board Meetings

Questions 48, 50, 53

- Share annual calendar of full Board meetings in January in addition to the monthly committee calendars sent for more long-range planning to maintain Board attendance.
- Committees should begin to alternate members who report out to the full Board on Committee business and resolutions to act on to diversify the voices that are heard and encourage more fluid dialogue.
- At least annually share committee descriptions as Board members consider alternate committee assignments.

Finance/Audit Committee

Priorities & Recommendations

Category 6: Board/Executive Director Relationship

Question 6

- When reviewing the CSBG budget submittal, review line items that support Board activities and make the Board aware of allowable expenditures in terms of the Board of Directors business.

Category 4: Board Monitoring & Evaluation

Question 21

- Provide annual training to the Finance Committee and broader Board on reading financial reports and CAPCO's reporting mechanisms and systems for reporting to the Board.

Resolution of the Board of Directors

Of

Cortland County Community Action Program, Inc.

Resolution No. 22-25

WHEREAS, the Cortland County Community Action Program, Inc. Board Development Committee has reviewed the proposed re-seating of Jeanette Dippo representing the public-sector for a 2nd 5-year term from 4/2022-4/2027 and,

WHEREAS, the Cortland County Community Action Program, Inc. Board of Directors has reviewed the proposed re-seating of Jeanette Dippo representing the public-sector for a 2nd 5-year term from 4/2022-4/2027,

IT IS HEREBY RESOLVED that on April 28, 2022, the CAPCO Board of Directors approves the re-seating of Jeanette Dippo representing the public-sector for a 2nd 5-year term from 4/2022-4/2027.

Shelley Warnow
Board President

4/28/2022
Date



Cortland County Community Action Program, Inc. (CAPCO)

32 North Main Street ❖ Cortland, NY 13045

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

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

Board Member Application

For Elected Public Official Representation

Name: JEANETTE DIPPO Date: 4-25-22

Home Address: 2444 RIDGE ROAD - MCGRAW, NY 13101

Home Phone: 607-836-6683 Cell Phone: 607-423-4028

Business Name: _____

Business Address: _____

Business Phone: _____ Business Fax: _____

Business Fax: _____ ~~HOME~~ mail Address: jdippo@aol.com

If you are representing an Elected Public Official, name of the Elected Public Official you will be representing: ANN HOMER

Office and District (if representing a specific District): CORTLAND COUNTY LEGISLATOR

Term of Office _____ Preferred Communication:
____ Mail to Home ____ Mail to Business ☒ E-mail ____ Fax

Occupation (You May List More than One Occupation, Please List Primary Occupation First) HEALTH EDUCATION + WELLNESS COORDINATOR;
REGISTERED NURSE - RETIRED FROM BOTH

Do you have any relationship professionally or personally that may impede your duties to serve CAPCO Board of Directors? No

Affiliations (Please List Civic, Fraternal, Professional, and Voluntary Agency Activities. List Any Offices Held and Provide Dates.)

SEE ATTACHED SHEET.

I, JEANETTE DIPPO accept the invitation to serve on the Board of Directors and agree to adhere to the conditions of membership.

 Signature

Jeanette Dippo

2444 Ridge Road
McGraw, NY 13101

ipdippo@aol.com

Home: (607) 836-6683

Cell: (607) 423-4028

Affiliations (Civic, Fraternal, Professional, And Voluntary Agency Activities:

- ***New York State Association of Health Physical Education Recreation and Dance (NYSAHPERD)*** – Life member
- ***First United Methodist Church***, Cortland, New York
Serve as active church member
- ***Delta Kappa Gamma Society International - Beta Chapter***, Cortland, New York
Devoted to professional and personal growth of women educators and excellence in education
- ***The Mental Health Association of Cortland***
Serve as active member
- ***NYS Tobacco Use Prevention & Control Advisory Board***- Albany, New York
Serve as an active member of the Board by gubernatorial appointment
- ***Family Health Network of Central New York***
Serve as an active member of the Board of Directors and Planning Committee
- ***Greater Central New York Chapter, American Foundation for Suicide Prevention***
Serve as an active member of the GCNY Board & Lifekeeper Memory Quilt Organizer
- ***NYS Health Research Science Board*** (Gubernatorial appointment - 7/9/2014- 6/30/21)
Serve as a breast cancer survivor representing Central New York
- ***Cortland County Retired Nurses***
Serve as an active member

Finance Committee Meeting

April 21, 2022

Meeting called to order at 8:32 a.m.

Finance Committee Members present: Ella Dilorio, Helen Spaulding, Penny Prignon & Shelly Warnow. Excused: Sarah Beshers.

Staff: Martha Allen, Greg Richards, Kirsten Parker.

Motion to accept and file Financial Statements made by Shelly Warnow, 2nd by Ella Dilorio. Motion carried.

Consumer Directed Services-Greg updated the committee on the billing situation with Fidelis. We are making progress but still haven't been able to bill for hours worked for Fidelis. We have a very large file now, but the old billing will have to be entered manually while we wait for Paychex to develop files, we will use to import data. Martha is working on that now and we plan to have some of the past billing submitted by the end of April. We still have no news on the RFO or CDPA transition.

Early Childhood Development-Head Start/Early Head Start will be receiving a 2.28% cost-of-living adjustment (COLA) for the upcoming 2022-2023 contract with and additional \$14,804 in quality improvement money. Both will be applied to salaries and fringe except for a few positions that were already increased during this program year. The COLA budget will be presented to the Finance Audit Committee in May with a submission deadline of June 1, 2022. This is less than we were expecting, so it is disappointing, but everything helps.

Permits have been received for the work to be done at S. Main on the ramp and pavilion, work should begin soon.

Energy Services-has not received anything for the new contract that was supposed to start on April 1st. HCR may extend the 21-22 contract through June 30th. Currently the program is underspent by about \$160,000 due to supply issues, staffing, COVID issues. The program was able to give retroactive increases for the full program year. With the extension, we anticipate that we would spend out the contract. The new van ordered last fiscal year, was delivered this week. If we are allowed to extend the contract, we will pay for it from the 21-22 contract, if not, it will be charged to this year's contract.

Family Development-just vouchered for 45% of the CARES contract, will soon voucher for 70%, as direct-beneficiary costs have increased as expected. Vouchered for 20% of the regular contract.

We have received no payments for the NOEP program from Hunger Solutions since the onset of the contract in July 2021. Hunger Solutions has not received any payments from the state. We have received word from Hunger Solutions that money should begin to flow this quarter.

WIC-We have received word that current WIC contracts will be extended another year through September 30, 2023. This will be the eighth year of a 5-year contract with no increases. In the past we have adjusted other lines to give small increases. We will have a little in savings from the transition between Kirsten and Kay, but funding will be challenging. Martha, Kirsten, Kay, and Greg are looking at budget numbers and monitoring changes in costs, including fringe benefit increases. WIC has hired one new Nutritionist and has one remaining Nutritionist opening to fill.

Board approval is required for HS/EHS to apply for a waiver for the in-kind match for their grant. The program usually uses donations and parent and volunteer hours. The COVID situation has continued to make it difficult to have volunteers in the classroom. The required in-kind amount is \$755,950. The program is applying for a waiver in the amount of \$299,216 (HS-\$295,922 and EHS \$93,294). Last year we also had to apply for a waiver. This year the amount is a little smaller.

Motion to approve application for a waiver made by Ella Dilorio, 2nd by Penny Prignon, motion carried.

The Committee also reviewed the board assessment.

FINANCE COMMITTEE REPORT
SUMMARY of February 2022 FINANCIAL STATEMENTS
PRESENTED BY Martha Allen
April 21, 2022

AGENCY

Accounts Payable and Accounts Receivable are current except for Medicaid receivables that are billed per the Medicaid billing schedule.

CONSUMER DIRECTED SERVICES

CDPAP billing submitted for payment through the payroll ending 03/25/2022 with the exception of Fidelis billing. We are making traction on the ongoing Fidelis billing issue and our development of the new billing file for the HHeXchange system that Fidelis is now requiring for EVV and billing submission. We have been through 6 payrolls back to pay period ending 1/28/2022 where we have been unable to bill for paid payroll hours. Fidelis Consumers and their employing Personal Assistants account for approximately \$45,000 per payroll. CAPCO's cash position has allowed us to float this, but we remain vigilant in resolving this issue ASAP to back-bill and establish the new billing protocols for the Fidelis HHAeXchange system. This only affects Fidelis at this time and cash flow remains solid at this time as we work through this billing issue. It is anticipated that our initial file for back billing to pay period ending 1/28/2022 will be submitted by the end of April 2022.

There remains no new update from the NYS Department of Health on the RFO process and CDPA transition at this point.

EARLY CHILDHOOD DEVELOPMENT

The HS/EHS Program received word that there will be a 2.28% cost-of-living adjustment (COLA) for the upcoming 2022-2023 contract with an additional \$14,804 in quality improvement dollars that will be added to the overall grant total and can be used on salaries and fringe benefits. The Program intends to apply the 2.28% across the board for all positions with the exception of 1-2 positions that received heightened increases throughout the current Program Year. The COLA budget will be presented to the Finance/Audit Committee in the May 2022 meeting with a submission deadline of June 1, 2022.

The HS/EHS Program continues to work with Building and Maintenance for the OCFS Childcare Stabilization grant funding we received for each of our center licenses. In addition to facility enhancements and facility capacity building, funds from the OCFS Stabilization can be used for personnel and recruitment efforts, and funds will be used as we develop new staff recruitment efforts, including looking at sign-on bonuses, billboard advertisement, and community bus wraps.

ENERGY SERVICES DEPARTMENT

The Energy Services Program closed out their 2021-2022 Program Year as of 3/31/2022 and was underspent by approximately \$160,000. This underspend is not uncommon for most Weatherization Programs across the state with staffing and overall supply chain issues that deferred jobs to the next Program Year. The Program was able to retro pay staff pay-rate increases to spend-out some of the underspend with the Board's approval in March 2022.

The Program has still not received the new contract package for the 2022-2023 grant cycle that has already started as of April 1, 2022. The Program remains busy with work through NYSERDA. However, our representatives from NYS HCR (Housing and Community Renewal) have notified Programs of the possibility of the funds from the 2021-2022 contract carrying forward through June 30, 2022. This would allow us to expend the rest of the contract and buy NYS HCR time on funding 2022-2023 with the contract package not yet released to Programs.

The Program finally has been able to receive their new van that was ordered in the 2020-2021 grant cycle. If Programs are able to carry forward funds for 2021-2022, this will be charged to last year's contract. However, this remains within budget for the new Program Year if funds are not able to be carried over.

FAMILY DEVELOPMENT DEPARTMENT

Work continues steadily for the CSBG and CSBG CARES contracts. We have officially vouchered for 45% of the CARES contract and are preparing to voucher for the 70% as direct beneficiary expenses continue to up-tick as expected. We have vouchered for 20% of the regular entitlement CSBG contract.

Hunger Solutions, which funds our NOEP Program, has not been paid for vouchers since the onset of the contract in July 2021. CAPCO's cash position has been solid and able to absorb the delay. However, we have received word from Hunger Solutions that funds will begin to flow this quarter in anticipation of the new grant cycle beginning July 1, 2022.

WIC

We received word from the NYS Department of Health that current contracts will be extended for another year through September 30, 2023. This will put WIC's current 5-year contract at 8 years with no funding level changes. This is on the heels of DOH rejecting all RFA submissions. NYSDOH has indicated that they will be releasing the new RFA process sometime between now and September 30, 2023. This maintains our current funding at the same level for the past 8 years. Martha, Kay, Kirsten, and Greg are looking at budget numbers and monitoring changes in costs, including yearly fringe benefit increases, as they relate to the same 8-year funding level.

We have hired a new Nutritionist who started 4/18/2022! We remain down 1 Nutritionist that Kay is working with HR to fill.

CORTLAND COUNTY COMMUNITY ACTION PROGRAM, INC.
FINANCE DIRECTOR MONTHLY CHECKLIST
FOR THE MONTH FEBRUARY 2022

Submitted by Martha Allen on April 21, 2022

ITEM/REPORT	DUE	DATE FILED
Subsidiary ledgers in balance for the month?	N/A	yes
Bank accounts have been reconciled through?	N/A	December
Accounts receivable over 90 days past due	N/A	yes - Medicaid
Accounts payable over 90 days past due	N/A	none
NYS Sales and Use Tax Filing	3/31/2022	3/16/2022
NYS Vendor Responsibility NFP Form	expires 6 months	3/2/2022
U.S. Government's System for Award Management (SAM).	Annually	9/13/2021
FT-500 Application for Refund of Sales Tax Paid on Petroleum Products	Annually	
Federal Audit Clearinghouse	3/31/2022	11/15/2021
Corporate Tax Returns - IRS 990 & CHAR 500 (auto-approved 6 months extension)	11/15/2022	
Corporate Tax Returns - IRS 5500 (Retirement) (auto-approved 6 month extension)	10/15/2022	
Quarterly payroll tax returns filed by complete payroll	qtrly	yes
US Dept of Labor - Bureau of Labor Statistics - Multiple Worksite (MWR)	qtrly	1/31/2022
Form 1099's	1/31/2022	1/31/2022
Program Reports		
CSBG 2021 -2022 py		
20% Expenditure report		4/14/2022
45% Expenditure report		
70% Expenditure report		
1st QTR Program/Fiscal Attestation Forms	1/31/2022	1/31/2022
2nd QTR Program/Fiscal Attestation Forms	4/30/2022	
3rd Qtr Program/Fiscal Attestation Forms	7/31/2022	
4th Qtr Program/Fiscal Attestation Forms	10/31/2022	
MWBE Reports		
3rd qtr (Oct-Dec)	1/10/2022	1/19/2022
4th QTR (Jan-Mar)	4/11/2022	4/11/2022
1st qtr MWBE Reports (Apr-Jun)	7/10/2022	
2nd qtr MWBE Reports (Jul-Sep)	10/10/2022	
Unaudited Financial Statements - 21.22 Contract	11/30/2022	
Energy Services		
WAP 21-22 PY		
Monthly Voucher to Energy Services for presentation to DHCR	March	4/18/2022
1st qtr MWBE Reports (April-June)	7/10/2021	7/9/2021
2nd qtr MWBE Reports (July-September)	10/10/2021	10/10/2021
3rd qtr MWBE Reports (October-December)	1/10/2022	1/10/2022
4th qtr MWBE Reports (January-March)	4/11/2022	4/11/2022
Unaudited Financial Statements - 21.22WAP	5/31/2022	
Head Start & Early Head Start		
Quarterly Form 425: Enter in Payment Management System (PMS)		
1ST QTR (January - March)	4/30/2022	
2ND QTR (April-June)	7/30/2022	
3RD QTR (July-September)	10/30/2022	
4TH QTR (October-December)	1/30/2022	1/30/2022
Form 425 due: Enter in Payment Management Systems - 20-21 py		
semi-annual (June-November)	1/30/2022	1/30/2022
annual (June-May)	7/30/2022	
final (June-May)	10/30/2022	
Form 429A due: Enter in Grant Solutions - 21-22 py	7/30/2022	
WIC 21-22py		
Monthly Voucher (due 45 days after month end)	February	4/15/2022
MWBE Reports		
1st qtr MWBE Reports (January-March)	4/11/2022	4/11/2022
2nd qtr MWBE Reports (April to June)	7/10/2022	
3rd qtr MWBE Reports (July to September)	10/10/2022	
4th qtr MWBE Reports (October to December)	1/10/2022	1/10/2022
Final Voucher 21-22PY - Line Item Interchange approved by NYS	11/16/2022	

4/20/2022

CAPCO

Aged Accounts Receivable Report

Aging Balance For	Last Paid	current	31-60	61-90	over 90	Balance
CITY OF CORTLAND	1/31/2017	\$18,480.00	\$0.00	\$0.00	\$0.00	\$18,480.00
CORTLAND CITY SCHOOL DISTRICT	3/31/2022	(\$300.00)	\$0.00	\$0.00	\$0.00	-\$300.00
CORTLAND COUNTY AREA AGENCY ON AGING	3/11/2022	\$1,110.40	\$5,478.63	\$5,283.89	\$1,527.73	\$13,400.65
Cortland County	4/8/2022	\$1,815.00	\$0.00	\$0.00	\$35.00	\$1,850.00
YWCA CORTLAND	3/25/2022	\$0.00	\$4,752.00	\$0.00	\$0.00	\$4,752.00
Medicaid	8/1/2917	\$0.00	\$71,438.62	\$29,074.73	\$1,303,509.19	\$1,404,022.54
NYSERDA-EMPOWER NEW YORK	4/11/2022	\$2,308.73	\$0.00	\$0.00	\$0.00	\$2,308.73
OCM BOCES	3/11/2022	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
VTP-MEDICAID	4/7/2022	\$860.90	\$1,548.05	\$0.00	\$29.13	\$2,438.08
YMCA	7/31/2020	\$0.00	\$0.00	\$0.00	\$1.40	\$1.40
Grand Totals:		\$24,775.03	\$83,217.30	\$34,358.62	\$1,305,102.45	\$1,415,872.75

CAPCO

Aged Accounts Payable Report

Vendor Name	current	31-60	61-90	over 90	Net Due
AIR TEMP HEATING & AIR CONDITIONING, INC.	\$423.00	\$0.00	\$0.00	\$0.00	\$423.00
AM CONSERVATION	\$500.40	\$0.00	\$0.00	\$0.00	\$500.40
AT&T MOBILITY	\$153.00	\$0.00	\$0.00	\$0.00	\$153.00
BADJAD PROPERTY MANAGEMENT,LLC	\$7,385.00	\$0.00	\$0.00	\$0.00	\$7,385.00
BILL ANDERSON FARM MARKET, INC.	\$227.45	\$0.00	\$0.00	\$0.00	\$227.45
BILL BROTHERS	\$139.26	\$0.00	\$0.00	\$0.00	\$139.26
BLEVINS, INC	\$8,682.03	\$0.00	\$0.00	\$0.00	\$8,682.03
BRANDY FORD	\$0.00	\$0.00	\$0.00	\$87.38	\$87.38
BUILDERS BEST	\$606.66	\$0.00	\$0.00	\$0.00	\$606.66
CAPCO	\$202,000.00	\$0.00	\$0.00	\$0.00	\$202,000.00
CAPLAW	\$2,945.00	\$0.00	\$0.00	\$0.00	\$2,945.00
CINCINNATUS HOME CENTER	\$32.01	\$0.00	\$0.00	\$0.00	\$32.01
CORTLAND CITY SCHOOL DISTRICT	\$1,400.00	\$0.00	\$0.00	\$0.00	\$1,400.00
CORTLAND ELKS BPOE 748	\$347.50	\$0.00	\$0.00	\$0.00	\$347.50
CORTLAND HOUSING AUTHORITY	\$802.00	\$0.00	\$0.00	\$0.00	\$802.00
CORTLAND PRODUCE	\$268.25	\$0.00	\$0.00	\$0.00	\$268.25
D. YAMAN PROPERTIES LLC.	\$3,612.00	\$0.00	\$0.00	\$0.00	\$3,612.00
E3 AUDIOMEDTRIC TECHNOLOGY	\$4,395.00	\$0.00	\$0.00	\$0.00	\$4,395.00
ELM TREE REALTY, LLC	\$1,450.00	\$0.00	\$0.00	\$0.00	\$1,450.00
ENERGY CONSERVATORY	\$426.49	\$0.00	\$0.00	\$0.00	\$426.49
FIRSTLIGHT FIBER	\$1,506.44	\$0.00	\$0.00	\$0.00	\$1,506.44
FLEET SERVICES	\$587.10	\$0.00	\$0.00	\$0.00	\$587.10
GENESEE VALLEY FORD LLC	\$24,710.00	\$0.00	\$0.00	\$0.00	\$24,710.00
GOETZMANN & ASSOCIATES, LLC	\$41,448.52	\$0.00	\$0.00	\$0.00	\$41,448.52
GRANT STREET CONSTRUCTION, INC	\$313.72	\$0.00	\$0.00	\$0.00	\$313.72
HEP SALES	\$48.77	\$0.00	\$0.00	\$5.31	\$54.08
HOLLI MERIWEATHER	\$316.00	\$0.00	\$0.00	\$0.00	\$316.00
HUMMEL'S OFFICE EQUIPMENT CO. INC	\$41.98	\$0.00	\$0.00	\$0.00	\$41.98
INTERFLEX PAYMENTS, LLC	\$416.40	\$0.00	\$0.00	\$0.00	\$416.40
KEVIN RAFFERTY	\$318.90	\$0.00	\$0.00	\$0.00	\$318.90
LANGUAGELINE SOLUTIONS	\$101.69	\$0.00	\$0.00	\$0.00	\$101.69
LOWE'S	\$1,461.46	\$0.00	\$0.00	\$0.00	\$1,461.46
M&T BANK	\$13,327.46	\$0.00	\$0.00	\$0.00	\$13,327.46
M&T MORTGAGE	\$1,613.49	\$0.00	\$0.00	\$0.00	\$1,613.49
MEGHAN DECKER	\$0.00	\$0.00	\$0.00	\$5.08	\$5.08
MELDRIM'S	\$93.98	\$0.00	\$0.00	\$0.00	\$93.98
MICHAEL J SWEENEY	\$148.73	\$0.00	\$0.00	\$0.00	\$148.73
MORIAH MARSHALL	\$316.00	\$0.00	\$0.00	\$0.00	\$316.00
MUTUAL OF AMERICA	\$11,674.80	\$0.00	\$0.00	\$0.00	\$11,674.80
NATIONAL GRID	\$3,161.81	\$0.00	\$0.00	\$0.00	\$3,161.81
NYSEG	\$4,470.21	\$0.00	\$0.00	\$0.00	\$4,470.21
PETTY CASH	\$2.75	\$0.00	\$0.00	\$0.00	\$2.75

CAPCO

Aged Accounts Payable Report

Vendor Name	current	31-60	61-90	over 90	Net Due
PITNEY BOWES BANK INC	\$536.71	\$0.00	\$0.00	\$0.00	\$536.71
PLAN FIRST COMPUTER SERVICES	\$171.47	\$0.00	\$0.00	\$0.00	\$171.47
RICHARD R BORRA HOLDINGS LLC	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
RUTH BAGLEY	\$366.00	\$0.00	\$0.00	\$0.00	\$366.00
SEPCO INC.	\$579.83	\$0.00	\$0.00	\$0.00	\$579.83
SHELLEY J SMITH	\$531.19	\$0.00	\$0.00	\$0.00	\$531.19
SUPERFLEET MASTERCARD	\$1,836.08	\$0.00	\$0.00	\$0.00	\$1,836.08
SV AUTO SUPPLY	\$41.98	\$0.00	\$0.00	\$0.00	\$41.98
SYSCO FOOD SERVICES OF SYRACUSE	\$444.80	\$0.00	\$0.00	\$0.00	\$444.80
TALLMADGE TIRE	\$47.98	\$0.00	\$0.00	\$0.00	\$47.98
TAMI BAILEY	\$0.00	\$0.00	\$0.00	\$30.00	\$30.00
THERESA QUAIL	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00
TOMPKINS TRUST COMPANY	\$1,460.51	\$0.00	\$0.00	\$0.00	\$1,460.51
TOSHIBA FINANCIAL SERVICES	\$857.18	\$0.00	\$0.00	\$0.00	\$857.18
ULINE, INC.	\$678.64	\$0.00	\$0.00	\$0.00	\$678.64
UNITED WAY	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00
VANPARYS ASSOCIATES OF PALMYRA, INC	\$15.00	\$0.00	\$0.00	\$15.00	\$30.00
YMCA	\$3,133.60	\$0.00	\$0.00	\$0.00	\$3,133.60
YWCA OF CORTLAND	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
GRAND TOTALS:	\$356,826.23	\$0.00	\$0.00	\$142.77	\$356,969.00

A total of 61 vendor(s) listed

CAPCO

Income Statement

1/1/22-12/31/22 CAPCO ADMINISTRATION

LINE ITEM	BUDGET		ACTUAL		YTD BUDGET		YTD ACTUAL		FORECAST	TOTAL CONTRACT	REMAINING
	TOTAL BUDGET	2/1/2022 2/28/2022	2/1/2022 2/28/2022	1/1/2022 2/28/2022	1/1/2022 2/28/2022						
ADM - ADMINISTRATIVE CHARGES											
EXPENSES											
PERSONNEL											
SALARIES/WAGES											
SALARY/WAGE EXPENSE	400,914	33,410	32,298	66,819	58,396	342,518	400,914	0			
NEW ACCRUED BENEFIT TIME	33,440	2,787	3,090	5,573	5,628	27,812	33,440	0			
Total SALARIES/WAGES	434,354	36,196	35,388	72,392	64,024	370,330	434,354	0			
FRINGES											
FICA EXPENSE	32,716	2,726	2,437	5,453	4,399	28,317	32,716	0			
UNEMPLOYMENT INSURANCE EXPENSE	14,143	1,179	1,068	2,357	1,931	12,212	14,143	0			
WORKERS COMP EXPENSE	372	31	40	62	66	306	372	0			
DISABILITY INSURANCE EXPENSE	556	46	64	93	122	434	556	0			
GROUP INSURANCE EXPENSE	28,877	2,406	1,064	4,813	2,140	26,737	28,877	0			
401-K EXPENSE	9,538	795	711	1,590	1,285	8,253	9,538	0			
Fringes on Accrued Leave Earned	3,747	312	433	625	788	2,959	3,747	0			
Total FRINGES	89,949	7,496	5,817	14,992	10,732	79,218	89,949	0			
Total PERSONNEL	524,303	43,692	41,205	87,384	74,755	449,548	524,303	0			
OTHER THAN PERSONNEL											
PROGRAM MATERIALS											
PROGRAM SUPPLIES	0	0	0	0	0	0	0	0			
OFFICE SUPPLIES	9,000	750	1,142	1,500	2,061	6,939	9,000	0			
FOOD & FOOD SUPPLIES	200	17	0	33	0	200	200	0			
COMMERCIAL INSURANCE	14,000	1,167	1,139	2,333	2,277	11,723	14,000	0			
PARKING LOT RENTAL	1,100	92	80	183	161	939	1,100	0			
LEGAL FEES	0	0	0	0	0	0	0	0			
POSTAGE	1,200	100	91	200	319	881	1,200	0			
DUPLICATING & PRINTING	1,700	142	140	283	252	1,448	1,700	0			
INTERNET SERVICE	1,200	100	84	200	168	1,032	1,200	0			
TELEPHONE	1,200	100	7	200	14	1,186	1,200	0			
Computer & Software Expense	31,150	2,596	9,546	5,192	11,946	19,204	31,150	0			
MEETING EXPENSE	1,100	92	183	1,100	1,100	1,100	1,100	0			
CONFERENCE EXPENSE	2,420	202	403	2,420	2,420	2,420	2,420	0			
TRAINING & TECHNICAL AST	1,600	133	0	267	0	1,600	1,600	0			
Staff Development	500	42	0	83	40	460	500	0			
LOCAL TRAVEL	400	33	2	67	2	398	400	0			
OUT OF TOWN TRAVEL	8,200	683	0	1,367	0	8,200	8,200	0			
DUES & SUBSCRIPTIONS	3,500	292	0	583	0	3,500	3,500	0			
BACKGROUND CHECKS	300	25	0	50	77	223	300	0			
PERMITS, FEES, & RENTALS	500	42	0	83	0	500	500	0			
ADVERTISING	500	42	0	83	0	500	500	0			
BUILDING ALLOCATION	30,000	2,500	2,188	5,000	4,779	25,222	30,000	0			
	109,770	9,148	14,418	18,295	22,096	87,674	109,770	0			
CONTRACTUAL											
CONTRACTUAL SERVICES-OTHER	2,000	167	0	333	0	2,000	2,000	0			
Total CONTRACTUAL	2,000	167	0	333	0	2,000	2,000	0			
ADMINISTRATION											
FINANCIAL AUDIT	0	0	0	0	0	0	0	0			
PAYROLL PROCESSING	2,500	208	93	417	185	2,315	2,500	0			
EAP SERVICES	10,000	833	873	1,667	1,747	8,253	10,000	0			
EQUIPMENT DEPRECIATION	1,515	126	253	1,515	1,515	1,515	1,515	0			
ADMINISTRATIVE ALLOCATION	-650,088	-54,174	-56,589	-108,348	-98,783	-551,306	-650,088	0			
Total ADMINISTRATION	-636,073	-53,006	-55,623	-106,012	-96,851	-539,222	-636,073	0			
Total EXPENSES	0	0	0	0	0	0	0	0			
NET SURPLUS/(DEFICIT)	0	0	0	0	0	0	0				

CAPCO

Income Statement

1/1/22-12/31/22 CAPCO FACILITY

LINE ITEM	TOT BUDGET	BUDGET	ACTUAL	YTD ACTUAL		FORECAST	TOT CONTRACT	REMAINING
			2/1/2022 2/28/2022	YTD BUDGET	1/1/2022 2/28/2022			
OTHER THAN PERSONNEL								
COMMERCIAL INSURANCE	11,000	917	975	1,833	1,950	9,050	\$ 11,000	0
PARKING LOT RENTAL	0	0	0	0	0	0	\$ -	0
OFFICE UTILITIES	25,000	2,083	3,630	4,167	6,674	18,326	\$ 25,000	0
JANITORIAL MAINTENANCE	3,200	267	597	533	635	2,565	\$ 3,200	0
BUILDING MAINTENANCE	60,000	5,000	539	10,000	1,642	58,358	\$ 60,000	0
TRASH REMOVAL	3,500	292	209	583	418	3,082	\$ 3,500	0
BUILDING ALLOCATION	(140,700)	(11,725)	-8,529	(23,450)	-18,630	(122,070)	\$ (140,700)	0
MAINTENANCE ALLOCATION	38,000	3,167	2,578	6,333	7,311	30,689	\$ 38,000	0
Total OTHER THAN PERSONNEL	0	0	0	0	0	0	0	0
Total EXPENSES	0	0	0	0	0	0	0	0
NET SURPLUS/(DEFICIT)	0	0	0	0	0	0	0	0

CAPCO

Income Statement

1/1/22-12/31/22 CDPAP-MEDICAID

LINE ITEM	TOT BUDGET	BUDGET	ACTUAL	YTD ACTUAL		FORECAST	TOTAL CONTRACT	REMAINING	
			2/1/2022 2/28/2022	YTD BUDGET	1/1/2022 2/28/2022				
MEDICAID - MEDICAID									
REVENUE									
OTHER REVENUE									
MEDICAID REVENUE	\$	2,669,139	222,428	185,802	444,857	390,861	2,278,278	2,669,139	0
OTHER INCOME	\$	-	0	0	0	0	0	0	0
Total OTHER REVENUE	\$	2,669,139	222,428	185,802	444,857	390,861	2,278,278	2,669,139	0
Total REVENUE	\$	2,669,139	222,428	185,802	444,857	390,861	2,278,278	2,669,139	0
EXPENSES									
PERSONNEL									
SALARIES/WAGES									
SALARY/WAGE EXPENSE	\$	1,849,686	154,141	193,422	308,281	386,016	1,463,670	1,849,686	0
NEW ACCRUED BENEFIT TIME	\$	4,168	347	369	695	752	3,416	4,168	0
Total SALARIES/WAGES		1,853,854	154,488	193,790	308,976	386,768	1,467,086	1,853,854	0
FRINGES									
FICA EXPENSE	\$	141,501	11,792	14,699	23,583	29,268	112,232	141,501	0
UNEMPLOYMENT INSURANCE EXPENSE	\$	68,383	5,699	6,396	11,397	12,766	55,617	68,383	0
WORKERS COMP EXPENSE	\$	42,496	3,541	3,807	7,083	7,607	34,889	42,496	0
DISABILITY INSURANCE EXPENSE	\$	8,752	729	900	1,459	1,817	6,935	8,752	0
GROUP INSURANCE EXPENSE	\$	42,391	3,533	5,150	7,065	10,300	32,091	42,391	0
401-K EXPENSE	\$	19,875	1,656	2,332	3,313	4,689	15,186	19,875	0
Fringes on Accrued Leave Earned	\$	584	49	52	97	105	479	584	0
Total FRINGES		323,981	26,998	33,336	53,997	66,552	257,430	323,981	0
Total PERSONNEL		2,177,835	181,486	227,127	362,973	453,320	1,724,516	2,177,835	0
OTHER THAN PERSONNEL									
OFFICE SUPPLIES	\$	914	76	231	152	231	684	914	0
PARKING LOT RENTAL	\$	164	14	17	27	35	129	164	0
POSTAGE	\$	6,252	521	390	1,042	846	5,406	6,252	0
DUPLICATING & PRINTING	\$	1,836	153	96	306	192	1,644	1,836	0
INTERNET SERVICE	\$	191	16	0	32	28	163	191	0
TELEPHONE	\$	36	3	2	6	5	31	36	0
Computer & Software Expense	\$	11,090	924	1,415	1,848	3,037	8,053	11,090	0
MEETING EXPENSE	\$	73	6		12		73	73	0
CONFERENCE EXPENSE	\$	-	0		0		0	0	0
TRAINING & TECHNICAL AST	\$	50	4		8		50	50	0
Staff Development	\$	102	9		17		102	102	0
LOCAL TRAVEL	\$	12,149	1,012	439	2,025	977	11,172	12,149	0
OUT OF TOWN TRAVEL	\$	-	0		0		0	0	0
STAFF IMMUNIZATIONS	\$	9,318	777	0	1,553	677	8,641	9,318	0
DUES & SUBSCRIPTIONS	\$	201	17	0	34	0	201	201	0
BACKGROUND CHECKS	\$	5,651	471	240	942	373	5,278	5,651	0
PERMITS, FEES, & RENTALS	\$	10,067	839	1,334	1,678	2,446	7,621	10,067	0
ADVERTISING	\$	1,652	138	0	275	0	1,652	1,652	0
BUILDING ALLOCATION	\$	7,223	602	504	1,204	1,100	6,123	7,223	0
Total OTHER THAN PERSONNEL		66,970	5,581	4,669	11,162	9,946	57,024	66,970	0
CONTRACTUAL									
CONTRACTUAL SERVICES-OTHER	\$	1,994	166	222	332	443	1,551	1,994	0
Total INKIND		1,994	166	222	332	443	1,551	1,994	0
ADMINISTRATION									
FINANCIAL AUDIT	\$	6,151	513	0	1,025	0	6,151	6,151	0
PAYROLL PROCESSING	\$	13,511	1,126	0	2,252	0	13,511	13,511	0
ADMINISTRATIVE ALLOCATION	\$	181,317	15,110	21,090	30,220	35,583	145,734	181,317	0
Total ADMINISTRATION		200,979	16,748	21,090	33,497	35,583	165,396	200,979	0
Total EXPENSES		2,447,778	203,982	253,106	407,963	499,292	1,948,486	2,447,778	0
NET SURPLUS/(DEFICIT)		221,361	18,447	(67,305)	36,894	(108,431)	329,792	221,361	0

CAPCO

Income Statement

6/1/2021 - 5/31/2022 ECD GRANTS

	BUDGET		ACTUAL	YTD BUDGET		YTD ACTUAL			
LINE ITEM	TOTAL BUDGET	2/1/2022 2/28/2022	2/1/2022 2/28/2022	2/28/2022	2/28/2022	FORECAST	TOTAL CONTRACT	REMAINING	
HSP - Head Start									
REVENUE									
GRANT REVENUE									
GRANT REVENUE	1,450,936	120,911	129,545	1,088,202	1,147,034	303,902	1,450,936	0	
TOTAL GRANT REVENUE	1,450,936	120,911	129,545	1,088,202	1,147,034	303,902	1,450,936	0	
OTHER REVENUE									
SPECIAL NEEDS SERVICE REIMBURSEMENT	0	0	1,320	0	12,875	42,360	55,235	-55,235	
OTHER INCOME	0	0	0	0	0	0	0	0	
CASH DONATIONS	0	0	0	0	0	0	0	0	
INKIND DONATIONS	590,566	49,214	15,609	442,925	168,470	422,096	590,566	0	
TOTAL OTHER REVENUE	590,566	49,214	16,929	442,925	181,345	464,456	645,801	-55,235	
Total REVENUE	2,041,502	170,125	146,474	1,531,127	1,328,378	768,359	2,096,737	-55,235	
EXPENSES									
PERSONELL									
WAGES/SALARIES									
SALARY/WAGE EXPENSE	1,020,820	85,068	81,115	765,615	735,391	192,872	928,263	92,557	
NEW ACCRUED BENEFIT TIME	26,023	2,169	2,544	19,517	23,561	7,633	31,194	-5,171	
Total WAGES/SALARIES	1,046,843	87,237	83,659	785,132	758,952	200,504	959,457	87,386	
FRINGES									
FICA EXPENSE	79,984	6,665	5,815	59,988	53,021	13,900	66,921	13,063	
UNEMPLOYMENT INSURANCE EXPENSE	38,654	3,221	2,682	28,991	26,546	6,962	33,509	5,145	
WORKERS COMP EXPENSE	7,508	626	847	5,631	7,471	2,014	9,485	-1,977	
DISABILITY INSURANCE EXPENSE	2,687	224	201	2,015	2,103	620	2,723	-36	
GROUP INSURANCE EXPENSE	49,789	4,149	10,311	37,342	98,896	30,934	129,830	-80,041	
401-K EXPENSE	22,116	1,843	1,698	16,587	15,203	5,708	20,911	1,205	
Fringes on Accrued Leave Earned	394	33	356	296	3,299	1,069	4,367	-3,973	
Total FRINGES	201,132	16,761	21,912	150,849	206,539	61,206	267,745	-66,613	
Total PERSONELL	1,247,975	103,998	105,571	935,981	965,492	261,711	1,227,202	20,773	
MATERIALS									
PROGRAM MATERIALS	0	0				8,984	8,984	-8,984	
PROGRAM SUPPLIES	6,076	506	319	4,557	10,070	3,158	13,229	-7,153	
MEDICAL SUPPLIES	1,500	125		1,125		0	0	1,500	
DISABILITY SUPPLIES	1,000	83	0	750	270	0	270	730	
EDUCATIONAL SUPPLIES	7,500	625	1,043	5,625	3,248	2,095	5,343	2,157	
Total MATERIALS	16,076	1,340	1,361	12,057	13,589	14,238	27,826	-11,750	
OTHER THAN PERSONELL									
FOOD & FOOD SUPPLIES	12,827	1,069	6,061	9,620	20,133	4,485	24,618	-11,791	
SPEECH SERVICES	500	42	0	375	665	0	665	-165	
DENTAL SERVICES	500	42		375		0	0	500	
MENTAL HEALTH SERVICES	0	0		0		0	0	0	
PARENT SERVICES	2,000	167	0	1,500	426	78	503	1,497	
FAMILY EMPOWERMENT	0	0		0		0	0	0	
CHILD ACCIDENT INSURANCE	700	58	46	525	416	139	555	145	
VEHICLE INSURANCE	2,600	217	206	1,950	1,759	619	2,378	222	
VEHICLE MAINTENANCE	1,500	125	77	1,125	300	0	300	1,200	
VEHICLE FUEL	1,500	125	0	1,125	573	45	618	882	
VEHICLE REGISTRATION	200	17	77	150	109	101	210	-10	
INTERNET SERVICE	3,500	292	281	2,625	2,482	887	3,369	131	
CENTER TELEPHONE	5,000	417	377	3,750	4,226	1,187	5,413	-413	
Computer & Software Expense	5,000	417	1,470	3,750	12,074	4,445	16,519	-11,519	

		BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL			
LINE ITEM	TOTAL BUDGET	2/1/2022 2/28/2022	2/1/2022 2/28/2022	2/28/2022	2/28/2022	FORECAST	TOTAL CONTRACT	REMAINING
HSP - Head Start								
MEETING EXPENSE	0	0	63	0	884	0	884	-884
CONFERENCE EXPENSE	1,000	83	0	750	181	0	181	819
TRAINING & TECHNICAL AST	1,000	83	101	750	3,327	0	3,327	-2,327
TEACHER TRAININGS	1,500	125		1,125		0	0	1,500
Staff Development	500	42	0	375	1,481	0	1,481	-981
LOCAL TRAVEL	1,000	83	80	750	533	34	567	433
OUT OF TOWN TRAVEL	1,000	83		750		2,842	2,842	-1,842
POLICY COUNCIL EXPENSE	1,000	83		750		0	0	1,000
STAFF IMMUNIZATIONS	500	42	0	375	248	0	248	252
DUES & SUBSCRIPTIONS	9,000	750	0	6,750	960	50	1,010	7,990
BACKGROUND CHECKS	1,200	100	0	900	334	75	409	791
PERMITS, FEES, & RENTALS	3,000	250	0	2,250	2,013	82	2,095	905
EQUIPMENT MAINTENANCE	500	42		375		0	0	500
EQUIPMENT PURCHASE	0	0		0		0	0	0
Total OTHER THAN PERSONELL	57,027	4,752	8,838	42,770	53,124	15,069	68,192	-11,165
CONTRACTUAL								
CONTRACTUAL SERVICES-OTHER	4,100	342	120	3,075	16,171	1,122	17,293	-13,193
Total CONTRACTUAL	4,100	342	120	3,075	16,171	1,122	17,293	-13,193
INKIND								
VOLUNTEERS/INTERNS	0	0	800	0	14,911	0	14,911	-14,911
VOLUNTEERS-PROFESSIONALS	59,057	4,921	10,523	44,293	109,209	109,209	218,418	-159,361
INKIND DONATIONS	477,151	39,763	42	357,863	11,303	291,576	302,879	174,272
INKIND DONATED SPACE	54,358	4,530	4,244	40,769	33,047	21,311	54,358	0
Total INKIND	590,566	49,214	15,609	442,925	168,470	422,096	590,566	0
SPACE								
PROGRAM RENT	54,358	4,530	6,923	40,769	38,129	20,770	58,898	-4,540
PROGRAM UTILITIES	2,500	208	372	1,875	2,310	1,468	3,778	-1,278
SMAIN DEPRECIATION	6,300	525		4,725		6,300	6,300	0
SMAIN BLG ALLOCATION	30,000	2,500	6,088	22,500	47,611	18,264	65,875	-35,875
MAINTENANCE ALLOCATION	2,000	167	61	1,500	853	184	1,037	963
Total Space	95,158	7,930	13,444	71,369	88,902	46,986	135,888	-40,730
ADMINISTRATION								
OFFICE SUPPLIES	4,000	333	133	3,000	2,032	1,125	3,156	844
COMMERCIAL INSURANCE	500	42	19	375	125	57	182	318
PARKING LOT RENTAL	200	17	19	150	152	56	208	-8
JANITORIAL MAINTENANCE	1,000	83	292	750	697	535	1,232	-232
BUILDING MAINTENANCE	0	0	0	0	1,793	827	2,620	-2,620
TRASH REMOVAL	0	0	102	0	870	102	972	-972
FINANCIAL AUDIT	3,500	292	0	2,625	4,528	0	4,528	-1,028
PAYROLL PROCESSING	4,500	375	0	3,375	2,217	1,584	3,801	699
POSTAGE	1,200	100	97	900	670	153	822	378
DUPLICATING & PRINTING	5,000	417	241	3,750	2,408	695	3,103	1,897
TELEPHONE	1,200	100	28	900	899	83	982	218
ADVERTISING	1,500	125	0	1,125	860	421	1,282	218
OTHER EXPENDITURES	0	0		0		0	0	0
BUILDING ALLOCATION	8,000	667	600	6,000	5,380	1,500	6,880	1,120
Total ADMINISTRATION	30,600	2,550	1,530	22,950	22,632	7,137	29,769	831
Total EXPENSES	2,041,502	170,125	146,474	1,531,127	1,328,378	768,359	2,096,737	-55,235
NET SURPLUS/(DEFICIT)	0	0	0	0	0	0	0	0

CAPCO

Income Statement

6/1/2021 - 5/31/2022 ECD GRANTS

LINE ITEM	BUDGET		ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOTAL	REMAINING
	TOTAL BUDGET	2/1/2022 2/28/2022	2/1/2022 2/28/2022	2/28/2022	2/28/2022		CONTRACT	
TTA - HEAD START TRAINING & TECH ASST								
REVENUE								
GRANT REVENUE								
GRANT REVENUE	13,645	1,137	0	10,234	13,576	69	13,645	0
TOTAL GRANT REVENUE	13,645	1,137	0	10,234	13,576	69	13,645	0
Total REVENUE	13,645	1,137	0	10,234	13,576	69	13,645	0
EXPENSES								
MATERIALS								
PROGRAM SUPPLIES	2,450	204	0	1,838	0	0	0	2,450
Total MATERIALS	2,450	204	0	1,838	0	0	0	2,450
OTHER THAN PERSONELL								
MEETING EXPENSE	0	0	0	0	0	0	0	0
CONFERENCE EXPENSE	0	0	0	0	8,500	0	8,500	-8,500
TRAINING & TECHNICAL AST	3,000	250	0	2,250	3,340	549	3,889	-889
OUT OF TOWN TRAVEL	6,195	516	0	4,646	1,735	-479	1,256	4,939
Total OTHER THAN PERSONELL	9,195	766	0	6,896	13,576	70	13,645	-4,450
CONTRACTUAL								
CONTRACTUAL SERVICES-OTHER	2,000	167	0	1,500	0	0	0	2,000
Total CONTRACTUAL	2,000	167	0	1,500	0	0	0	2,000
Total EXPENSES	13,645	1,137	0	10,234	13,576	70	13,645	0
NET SURPLUS/(DEFICIT)								
	0	0	0	0	0	0	0	0

CAPCO

Income Statement

6/1/2021 - 5/31/2022 ECD GRANTS

LINE ITEM	BUDGET		ACTUAL		YTD BUDGET		YTD ACTUAL		FORECAST	TOTAL CONTRACT	REMAINING
	TOTAL BUDGET	2/1/2022 2/28/2022	2/1/2022 2/28/2022	2/28/2022	2/28/2022						
EHS - Early Head Start											
REVENUE											
GRANT REVENUE											
GRANT REVENUE	1,342,309	111,859	98,964	1,006,732	952,207	390,102	1,342,309	0			
TOTAL GRANT REVENUE	1,342,309	111,859	98,964	1,006,732	952,207	390,102	1,342,309	0			
OTHER REVENUE											
OTHER INCOME	0	0	0	0	0	0	0	0			
INKIND DONATIONS	165,384	13,782	6,394	124,038	50,618	114,766	165,384	0			
TOTAL OTHER REVENUE	165,384	13,782	6,394	124,038	50,618	114,766	165,384	0			
Total REVENUE	1,507,693	125,641	105,358	1,130,770	1,002,825	504,868	1,507,693	0			
EXPENSES											
PERSONELL											
WAGES/SALARIES											
SALARY/WAGE EXPENSE	932,325	77,694	57,486	699,244	583,612	267,113	850,725	81,600			
NEW ACCRUED BENEFIT TIME	58,004	4,834	3,228	43,503	38,986	9,684	48,670	9,334			
Total WAGES/SALARIES	990,329	82,527	60,714	742,747	622,598	276,797	899,395	90,934			
FRINGES											
FICA EXPENSE	75,539	6,295	4,150	56,654	42,505	19,396	61,901	13,638			
UNEMPLOYMENT INSURANCE EXPENSE	36,505	3,042	1,901	27,379	21,124	9,668	30,793	5,712			
WORKERS COMP EXPENSE	6,752	563	308	5,064	4,370	2,000	6,370	382			
DISABILITY INSURANCE EXPENSE	2,336	195	123	1,752	1,347	470	1,817	519			
GROUP INSURANCE EXPENSE	33,100	2,758	6,496	24,825	63,944	19,487	83,432	-50,332			
401-K EXPENSE	15,649	1,304	1,080	11,737	10,711	4,755	15,466	183			
Fringes on Accrued Leave Earned	301	25	452	226	5,458	1,356	6,814	-6,513			
Total FRINGES	170,182	14,182	14,509	127,637	149,460	57,133	206,593	-36,411			
Total PERSONELL	1,160,511	96,709	75,223	870,383	772,058	333,930	1,105,988	54,523			
MATERIALS											
PROGRAM MATERIALS	0	0	0	0	104	8,629	8,733	-8,733			
PROGRAM SUPPLIES	9,021	752	1,072	6,766	11,621	4,850	16,471	-7,450			
MEDICAL SUPPLIES	750	63		563		0	0	750			
DISABILITY SUPPLIES	500	42	0	375	174	0	174	326			
EDUCATIONAL SUPPLIES	3,000	250	88	2,250	1,996	1,660	3,656	-656			
Total MATERIALS	13,271	1,106	1,160	9,953	13,894	15,139	29,034	-15,763			
OTHER THAN PERSONELL											
FOOD & FOOD SUPPLIES	27,034	2,253	6,298	20,276	18,296	16,612	34,908	-7,874			
SPEECH SERVICES	250	21		188		0	0	250			
DENTAL SERVICES	250	21		188		0	0	250			
MENTAL HEALTH SERVICES	0	0		0		0	0	0			
PARENT SERVICES	750	63	0	563	215	0	215	535			
FAMILY EMPOWERMENT	0	0		0		0	0	0			
CHILD ACCIDENT INSURANCE	230	19	27	173	244	27	272	-42			
VEHICLE INSURANCE	2,600	217	287	1,950	2,442	287	2,729	-129			
VEHICLE MAINTENANCE	1,000	83	77	750	540	0	540	460			
VEHICLE FUEL	2,000	167	22	1,500	305	88	393	1,607			
VEHICLE REGISTRATION	200	17	77	150	96	99	194	6			
INTERNET SERVICE	3,300	275	289	2,475	2,600	332	2,932	368			
CENTER TELEPHONE	1,200	100	231	900	2,534	295	2,829	-1,629			
Computer & Software Expense	2,000	167	744	1,500	5,920	1,862	7,782	-5,782			
MEETING EXPENSE	0	0	27	0	449	0	449	-449			
CONFERENCE EXPENSE	500	42	0	375	107	0	107	393			
TRAINING & TECHNICAL AST	750	63	59	563	1,754	0	1,754	-1,004			
TEACHER TRAININGS	750	63		563		0	0	750			
Staff Development	0	0	0	0	1,035	0	1,035	-1,035			

LINE ITEM	BUDGET		ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOTAL	REMAINING
	TOTAL BUDGET	2/1/2022 2/28/2022	2/1/2022 2/28/2022	2/28/2022	2/28/2022		CONTRACT	
EHS - Early Head Start								
LOCAL TRAVEL	750	63	21	563	230	0	230	520
OUT OF TOWN TRAVEL	500	42		375		4,824	4,824	-4,324
POLICY COUNCIL EXPENSE	500	42		375		0	0	500
STAFF IMMUNIZATIONS	250	21	0	188	124	0	124	126
DUES & SUBSCRIPTIONS	3,000	250	0	2,250	432	29	462	2,538
BACKGROUND CHECKS	750	63	39	563	229	50	279	471
PERMITS, FEES, & RENTALS	3,500	292	0	2,625	4,070	448	4,519	-1,019
EQUIPMENT MAINTENANCE	100	8		75		0	0	100
EQUIPMENT PURCHASE	0	0		0		0	0	0
Total OTHER THAN PERSONELL	52,164	4,347	8,198	39,123	41,622	24,953	66,575	-14,411
CONTRACTUAL								
CONTRACTUAL SERVICES-OTHER	5,000	417	2,321	3,750	17,231	1,509	18,740	-13,740
Total CONTRACTUAL	5,000	417	2,321	3,750	17,231	1,509	18,740	-13,740
INKIND								
VOLUNTEERS/INTERNS	0	0	404	0	2,350		2,350	-2,350
VOLUNTEERS-PROFESSIONALS	115,388	9,616	617	86,541	5,405	107,633	113,038	2,350
INKIND DONATIONS	7,396	616	0	5,547	7,268	128	7,396	0
INKIND DONATED SPACE	42,600	3,550	5,373	31,950	35,596	7,005	42,600	0
Total INKIND	165,384	13,782	6,394	124,038	50,618	114,766	165,384	0
SPACE								
PROGRAM RENT	61,645	5,137	4,917	46,234	43,663	0	43,663	17,982
PROGRAM UTILITIES	18,000	1,500	3,595	13,500	16,315	6,905	23,220	-5,220
SMAIN DEPRECIATION	4,400	367		3,300		0	0	4,400
SMAIN BLG ALLOCATION	7,000	583	604	5,250	4,720	0	4,720	2,280
MAINTENANCE ALLOCATION	2,000	167	1,781	1,500	21,855	0	21,855	-19,855
Total SPACE	93,045	7,754	10,897	69,784	86,553	6,905	93,458	-413
ADMINISTRATION								
OFFICE SUPPLIES	2,000	167	78	1,500	1,195	5,921	7,116	-5,116
COMMERCIAL INSURANCE	537	45	134	403	1,079	134	1,213	-676
PARKING LOT RENTAL	131	11	14	98	117	14	132	-1
JANITORIAL MAINTENANCE	1,000	83	392	750	2,261	617	2,878	-1,878
BUILDING MAINTENANCE	0	0	60	0	5,550	529	6,079	-6,079
TRASH REMOVAL	1,400	117	60	1,050	511	60	571	829
FINANCIAL AUDIT	2,700	225	0	2,025	4,253	0	4,253	-1,553
PAYROLL PROCESSING	2,800	233	0	2,100	1,500	0	1,500	1,300
POSTAGE	500	42	60	375	228	5	234	266
DUPLICATING & PRINTING	2,000	167	119	1,500	1,420	116	1,537	463
TELEPHONE	1,000	83	21	750	190	21	212	788
ADVERTISING	250	21	0	188	526	247	773	-523
OTHER EXPENDITURES	0	0		0		0	0	0
BUILDING DEPRECIATION	0	0		0		0	0	0
BUILDING ALLOCATION	4,000	333	225	3,000	2,019	0	2,019	1,981
Total ADMINISTRATION	18,318	1,527	1,164	13,739	20,848	7,666	28,515	-10,197
Total EXPENSES	1,507,693	125,641	105,358	1,130,770	1,002,825	504,868	1,507,693	0
NET SURPLUS/(DEFICIT)	0	0	0	0	0	0	0	0

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Income Statement

6/1/2021 - 5/31/2022 ECD GRANTS

LINE ITEM	TOTAL BUDGET	BUDGET 2/1/2022 2/28/2022	ACTUAL 2/1/2022 2/28/2022	YTD BUDGET 2/28/2022	YTD ACTUAL 2/28/2022	FORECAST	TOTAL CONTRACT	REMAINING
ETA - EARLY HS TRAINING & TECH. ASST								
REVENUE								
GRANT REVENUE								
GRANT REVENUE	32,755	2,730	3,500	24,566	20,821	11,934	32,755	0
TOTAL GRANT REVENUE	32,755	2,730	3,500	24,566	20,821	11,934	32,755	0
Total REVENUE	32,755	2,730	3,500	24,566	20,821	11,934	32,755	0
EXPENSES								
MATERIALS								
PROGRAM SUPPLIES	3,600	300		2,700			0	3,600
Total MATERIALS	3,600	300		2,700		0	0	3,600
OTHER THAN PERSONELL								
MEETING EXPENSE	0	0		0		0	0	0
CONFERENCE EXPENSE	0	0	0	0	10,051	0	10,051	-10,051
TRAINING & TECHNICAL AST	6,800	567	3,500	5,100	5,958	381	6,339	461
OUT OF TOWN TRAVEL	17,355	1,446		13,016	4,812	11,553	16,365	990
Total OTHER THAN PERSONELL	24,155	2,013	3,500	18,116	20,821	11,934	32,755	-8,600
CONTRACTUAL								
CONTRACTUAL SERVICES-OTHER	5,000	417		3,750			0	5,000
Total CONTRACTUAL	5,000	417		3,750		0	0	5,000
Total EXPENSES	32,755	2,730	3,500	24,566	20,821	11,934	32,755	0
NET SURPLUS/(DEFICIT)	0	0	0	0	0	0	0	0

CAPCO

Income Statement

6/1/2021 - 5/31/2022 ECD GRANTS

LINE ITEM	BUDGET		ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOTAL CONTRACT	REMAINING
	TOTAL BUDGET	2/1/2022 2/28/2022	2/1/2022 2/28/2022	2/28/2022	2/28/2022			
MAG - Management and General								
REVENUE								
GRANT REVENUE								
GRANT REVENUE	220,481	18,373	21,871	165,361	152,595	67,886	220,481	0
TOTAL GRANT REVENUE	220,481	18,373	21,871	165,361	152,595	67,886	220,481	0
Total REVENUE	220,481	18,373	21,871	165,361	152,595	67,886	220,481	0
ADMINISTRATION								
ADMINISTRATIVE ALLOCATION	220,481	18,373	21,871	165,361	152,595	67,886	220,481	0
Total ADMINISTRATION	220,481	18,373	21,871	165,361	152,595	67,886	220,481	0
Total EXPENSES	220,481	18,373	21,871	165,361	152,595	67,886	220,481	0
NET SURPLUS/(DEFICIT)	0	0	0	0	0	0	0	0

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Income Statement

04/01/2021 to 03/31/2023 ECD-ARP

American Rescue Plan

LINE ITEM	ACTUAL 2/1/2022 2/28/2022	YTD ACTUAL 2/28/2022
ARP		
REVENUE		
GRANT REVENUE		
GRANT REVENUE	1,933	149,625
TOTAL GRANT REVENUE	1,933	149,625
Total REVENUE	1,933	149,625
EXPENSES		
PERSONELL		
WAGES/SALARIES		
SALARY/WAGE EXPENSE		69,362
NEW ACCRUED BENEFIT TIME		0
Total WAGES/SALARIES	0	69,362
FRINGES		
FICA EXPENSE		5,143
UNEMPLOYMENT INSURANCE EXPENSE		2,564
WORKERS COMP EXPENSE		560
DISABILITY INSURANCE EXPENSE		0
GROUP INSURANCE EXPENSE		0
401-K EXPENSE		1,520
Fringes on Accrued Leave Earned		0
Total FRINGES	0	9,788
Total PERSONELL	0	79,151
MATERIALS		
PROGRAM SUPPLIES	0	29,673
EDUCATIONAL SUPPLIES	0	1,252
Total MATERIALS	0	30,925
OTHER THAN PERSONELL		
FOOD & FOOD SUPPLIES	0	655
PARENT SERVICES	0	2,921
CENTER TELEPHONE	0	31
Staff Development	0	5,000
LOCAL TRAVEL	0	16
Total OTHER THAN PERSONELL	0	8,623
SPACE		
PROGRAM RENT	750	6,000
MAINTENANCE ALLOCATION	0	133
Total MATERIALS	750	6,133
ADMINISTRATION		
OFFICE SUPPLIES	0	4,366
BUILDING MAINTENANCE	752	3,036
DUPLICATING & PRINTING	157	1,348
TELEPHONE	113	5,769
ADMINISTRATIVE ALLOCATION	161	10,274
Total ADMINISTRATION	1,183	24,793
Total EXPENSES	1,933	149,625
NET SURPLUS/(DEFICIT)	0	0

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Income Statement

6/1/2021 - 5/31/2022 ECD GRANTS

LINE ITEM	TOTAL BUDGET	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOTAL CONTRACT	REMAINING
		2/1/2022 2/28/2022	2/1/2022 2/28/2022	2/28/2022	2/28/2022			
UPK - Universal Pre-K								
REVENUE								
GRANT REVENUE								
GRANT REVENUE	250,800	22,770	19,470	204,930	149,490	101,310	250,800	0
TOTAL GRANT REVENUE	250,800	22,770	19,470	204,930	149,490	101,310	250,800	0
OTHER REVENUE								
SERVICE FEES	0	0		0		0	0	0
SALARY REIMBURSEMENTS	0	0		0		0	0	0
OTHER INCOME						0	0	0
TOTAL OTHER REVENUE	0	0	0	0	0	0	0	0
Total REVENUE	250,800	22,770	19,470	204,930	149,490	101,310	250,800	0
EXPENSES								
PERSONELL								
WAGES/SALARIES								
SALARY/WAGE EXPENSE	153,268	12,772	9,127	114,951	87,288	65,980	153,268	0
NEW ACCRUED BENEFIT TIME	3,186	266	252	2,390	2,497	689	3,186	0
Total WAGES/SALARIES	156,454	13,038	9,379	117,341	89,785	66,669	156,454	0
FRINGES								
FICA EXPENSE	11,957	996	636	8,968	6,125	5,832	11,957	0
UNEMPLOYMENT INSURANCE EXPENSE	5,778	482	302	4,334	3,156	2,622	5,778	0
WORKERS COMP EXPENSE	950	79	48	713	519	431	950	0
DISABILITY INSURANCE EXPENSE	306	26	20	230	202	104	306	0
GROUP INSURANCE EXPENSE	9,630	803	1,165	7,223	15,125	5,042	20,166	-10,536
401-K EXPENSE	3,420	285	219	2,565	2,061	1,359	3,420	0
Fringes on Accrued Leave Earned	382	32	35	287	350	32	382	0
Total FRINGES	32,423	2,702	2,426	24,317	27,536	15,423	42,959	-10,536
Total PERSONELL	188,877	15,740	11,805	141,658	117,321	82,092	199,413	-10,536
MATERIALS								
PROGRAM SUPPLIES	7,500	625		5,625		7,000	7,000	500
EDUCATIONAL SUPPLIES	0	0	0	0	146	-146	0	0
Total MATERIALS	7,500	625	0	5,625	146	6,854	7,000	500
OTHER THAN PERSONELL								
FOOD & FOOD SUPPLIES	0	0		0		0	0	0
INTERNET SERVICE	50	4	4	38	36	14	50	0
CENTER TELEPHONE	0	0	9	0	66	27	93	-93
CONFERENCE EXPENSE	0	0		0		0	0	0
TRAINING & TECHNICAL AST	400	33	0	300	0	0	0	400
TEACHER TRAININGS	2,000	167		1,500		2,000	2,000	0
Staff Development	0	0		0		0	0	0
LOCAL TRAVEL	1,000	83	0	750	24	976	1,000	0
Out of Town Travel	2,000	167		1,500		2,000	2,000	0
DUES & SUBSCRIPTIONS	1,100	92		825		1,100	1,100	0
Total OTHER THAN PERSONELL	6,550	546	13	4,913	126	6,117	6,243	307
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	18,000	1,500	1,400	13,500	11,733	-3,733	8,000	10,000
SMAIN BLG ALLOCATION	0	0	108	0	847	282	1,130	-1,130
Total SPACE	18,000	1,500	1,508	13,500	12,581	-3,451	9,130	8,870
ADMINISTRATION								
OFFICE SUPPLIES	0	0	0	0	315	0	315	-315
COMMERCIAL INSURANCE	400	33	6	300	49	351	400	0
PARKING LOT RENTAL	25	2		19		25	25	0
BUILDING MAINTENANCE						0		0
FINANCIAL AUDIT	700	58	0	525	711	711	1,422	-722
PAYROLL PROCESSING	500	42	0	375	217	283	500	0
POSTAGE						0		0
TELEPHONE	100	8	0	75	2	98	100	0
ADVERTISING	0	0		0		0	0	0
BUILDING DEPRECIATION	0	0		0		0	0	0
ADMINISTRATIVE ALLOCATION	18,287	1,524	1,195	13,715	9,157	6,544	15,701	2,586
BUILDING ALLOCATION	1,500	125	41	25	367	1,133	1,500	0
Total ADMINISTRATION	21,512	1,793	1,241	15,034	10,818	9,145	19,963	1,549
Total EXPENSES	242,439	20,203	14,567	180,729	140,991	100,758	241,749	690
NET SURPLUS/(DEFICIT)	8,361	2,567	4,903	24,201	8,499	552	9,051	-690

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Income Statement

4/1/21 to 3/31/22 WAP

LINE ITEM	TOTAL BUDGET	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOTAL CONTRACT	REMAINING
		2/1/2022 2/28/2022	2/1/2022 2/28/2022	2/28/2022	2/28/2022			
21.22WAP - 2021-2022 WAP								
REVENUE								
GRANTS								
GRANT REVENUE	942,818	78,568	64,259	864,250	695,197	96,969	792,166	150,652
Total Grants	942,818	78,568	64,259	864,250	695,197	96,969	792,166	150,652
Total Revenue	942,818	78,568	64,259	864,250	695,197	96,969	792,166	150,652
EXPENSES								
Materials								
PROGRAM MATERIALS	91,500	7,625	8,634	83,875	102,676	14,366	117,042	-25,542
SUBCONTRACT MATERIALS	8,500	708	0	7,792	6,415	2,569	8,984	-484
Total	100,000	8,333	8,634	91,667	109,091	16,935	126,027	-26,027
	100,000	8,333	8,634	91,667	109,091	16,935	126,027	-26,027
Personnel								
Agency Labor								
Agency Salaries								
SALARY/WAGE EXPENSE	380,726	31,727	28,180	348,999	260,658	37,052	297,710	83,016
NEW ACCRUED BENEFIT TIME	8,951	746	1,961	8,205	20,788	1,961	22,748	-13,797
Total Agency Salaries	389,677	32,473	30,141	357,204	281,446	39,013	320,459	69,218
FICA EXPENSE	29,126	2,427	2,106	26,698	20,254	2,850	23,104	6,021
UNEMPLOYMENT INSURANCE EXPENSE	14,075	1,173	955	12,902	9,995	1,370	11,365	2,710
WORKERS COMP EXPENSE	20,051	1,671	1,141	18,380	11,515	1,861	13,376	6,675
DISABILITY INSURANCE EXPENSE	932	78	61	855	498	61	559	374
GROUP INSURANCE EXPENSE	34,994	2,916	2,439	32,078	18,305	2,439	20,744	14,250
401-K EXPENSE	9,518	793	484	8,725	6,641	1,181	7,823	1,696
Fringes on Accrued Leave Earned	4,186	349	274	3,837	2,910	274	3,185	1,001
	112,882	9,407	7,459	103,475	70,119	10,036	80,155	32,727
Total Agency Labor	502,559	41,880	37,600	460,679	351,565	49,049	400,614	101,945
Subcontracted Labor								
SUBCONTRACT LABOR	4,444	370	0	4,074	2,583	2,930	5,513	-1,069
Total Subcontracted Labor	4,444	370	0	4,074	2,583	2,930	5,513	-1,069
Total Personnel	507,003	42,250	37,600	464,753	354,148	51,979	406,127	100,876
Program Support								
PROGRAM SUPPLIES	5,000	417	119	4,583	6,580	588	7,167	-2,167
OFFICE SUPPLIES	20,500	1,708	1,634	18,792	17,172	879	18,051	2,449
VEHICLE INSURANCE	6,500	542	331	5,958	3,540	0	3,540	2,960
VEHICLE MAINTENANCE	3,350	279	814	3,071	25,301	8,976	34,277	-30,927
VEHICLE FUEL	8,500	708	1,928	7,792	10,191	682	10,873	-2,373
VEHICLE REGISTRATION	0	0	0	0	150	92	241	-241
PROGRAM RENT	29,500	2,458	1,253	27,042	11,045	0	11,045	18,455
PARKING LOT RENTAL	100	8	0	92	86	0	86	14
PROGRAM UTILITIES			256		1,305	1,513	2,818	-2,818
JANITORIAL MAINTENANCE			0		115	0	115	-115
BUILDING MAINTENANCE	0	0	0	0	176	0	176	-176
TRASH REMOVAL			176		1,347	176	1,523	-1,523
POSTAGE	1,200	100	85	1,100	822	0	822	378
DUPLICATING & PRINTING	450	38	0	413	20	1	21	429
INTERNET SERVICE	25,000	2,083	55	22,917	609	0	609	24,391
TELEPHONE	0	0	195	0	11,991	-104	11,887	-11,887
Computer & Software Expense	0	0	1,240	0	16,990	2,610	19,600	-19,600

LINE ITEM	TOTAL BUDGET	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOTAL CONTRACT	REMAINING
		2/1/2022 2/28/2022	2/1/2022 2/28/2022	2/28/2022	2/28/2022			
Staff Development	1,100	92	950	1,008	1,576	51	1,627	-527
LOCAL TRAVEL	1,500	125	54	1,375	246	0	246	1,254
OUT OF TOWN TRAVEL	0	0		0		0	0	0
TOOLS EXPENSE	12,500	1,042	239	11,458	10,416	2,350	12,766	-266
DUES & SUBSCRIPTIONS	1,500	125	0	1,375	430	199	629	871
BACKGROUND CHECKS	0	0	39	0	350	0	350	-350
PERMITS, FEES, & RENTALS	0	0	88	0	1,995	0	1,995	-1,995
ADVERTISING	1,500	125	0	1,375	887	0	887	613
EQUIPMENT MAINTENANCE	0	0	0	0	2,251	0	2,251	-2,251
EQUIPMENT EXPENSE	8,500	708		7,792		0	0	8,500
BUILDING ALLOCATION	1,500	125	0	1,375	1,427	0	1,427	73
MAINTENANCE ALLOCATION	0	0	920	0	10,016	0	10,016	-10,016
Total Program Support	128,200	10,683	10,375	117,517	137,035	18,013	155,048	-26,848
Audit								
FINANCIAL AUDIT	1,804	150	0	1,654	2,920	0	2,920	-1,116
Total Audit	1,804	150	0	1,654	2,920	0	2,920	-1,116
T & TA								
TRAINING & TECHNICAL AST	10,000	833	0	9,167	10,189	350	10,539	-539
Total T & TA	10,000	833	0	9,167	10,189	350	10,539	-539
HEALTH AND SAFETY								
HEALTH AND SAFETY WAGES	0	0	687	0	15,505	777	16,282	-16,282
HEALTH AND SAFETY	40,000	3,333	1,786	36,667	21,395	2,150	23,545	16,455
HEALTH & SAFETY-SUBMATERIAL	0	0	0	0	0	0	0	0
HEALTH & SAFETY SUBLABOR	0	0	0	0	0	0	0	0
Total Health and Safety	40,000	3,333	2,473	36,667	36,900	2,926	39,826	174
LIABILITY INSURANCE	100	8	0	92	100	0	100	0
EQUIPMENT PURCHASE	85,000	7,083	0	77,917	0	0	0	85,000
Administration								
PAYROLL PROCESSING	1,000	83	0	917	538	0	538	462
ADMINISTRATIVE ALLOCATION	69,711	5,809	5,177	63,902	44,275	6,765	51,041	18,670
Total Administration	70,711	5,893	5,177	64,818	44,814	6,765	51,579	19,132
Total Expenses	942,818	78,568	64,259	864,250	695,197	96,969	792,166	150,652
NET SURPLUS/(DEFICIT)	0	0	0	0	0	0	0	0

CAPCO

Income Statement

4/1/21 to 3/31/22 PI

LINE ITEM	TOT BUDGET	BUDGET	ACTUAL 2/1/2022 2/28/2022	YTD ACTUAL 2/28/2022	FORECAST	TOTAL CONTRACT
21.22PI - 2021-2022 Program Income						
REVENUE						
GRANTS						
Current PY Program Income	0					0
Total Grants	0	0	0	0	0	0
Other Revenue						
Prior Year Revenue	0	0		12,048	0	12,048
Total Other Revenue	0	0	0	12,048	0	12,048
Total Revenue	0	0	0	12,048	0	12,048
EXPENSES						
Materials						
PROGRAM MATERIALS						0
SUBCONTRACT MATERIALS						0
Total	0	0	0	0	0	0
Total	0	0	0	0	0	0
Personnel						
Agency Labor						
Agency Salaries						
SALARY/WAGE EXPENSE			0	0		0
NEW ACCRUED BENEFIT TIME			0	0		0
Total Agency Salaries	0	0	0	0	0	0
Fringes						
FICA EXPENSE	0	0	0	0		0
UNEMPLOYMENT INSURANCE EXPENSE	0	0	0	0		0
WORKERS COMP EXPENSE	0	0	0	0		0
DISABILITY INSURANCE EXPENSE	0	0	0	0		0
GROUP INSURANCE EXPENSE	0	0	0	0		0
401-K EXPENSE	0	0	0	0		0
Fringes on Accrued Leave Earned	0	0	0	0		0
Total Fringes	0	0	0	0	0	0
Total Agency Labor	0	0	0	0	0	0
Subcontracted Labor						
SUBCONTRACT LABOR						
Total Subcontracted Labor	0	0	0	0	0	0
Total Personnel	0	0	0	0	0	0
Program Support						
PROGRAM SUPPLIES			0	0		0
VEHICLE MAINTENANCE			0	0		0
Total Program Support	0	0	0	0	0	0
HEALTH AND SAFETY						
HEALTH AND SAFETY	0	0	0	0	0	0
Total Expenses	0	0	0	0	0	0
NET SURPLUS/(DEFICIT)	0	0	0	12,048	0	12,048

CAPCO

Income Statement

10/1/2021-9/30/2022 FAMILY DEVELOPMENT CSBG GRANTS

LINE ITEM	TOTAL BUDGET	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOTAL CONTRACT	REMAINING
		2/1/2022 2/28/2022	2/1/2022 2/28/2022	2/28/2022	2/28/2022			
21.22CSBG - 2021 -2022 CSBG								
REVENUE								
GRANT REVENUE								
GRANT REVENUE	244,739	20,395	18,449	203,949	100,494	144,245	244,739	0
Prior Year Revenue	0	0	0	0	0	0	0	0
Total GRANT REVENUE	244,739	20,395	18,449	203,949	100,494	144,245	244,739	0
OTHER REVENUE								
OTHER INCOME	0	0	0	0	0	0	0	0
CASH DONATIONS	0	0	0	0	0	0	0	0
INKIND DONATIONS	60,591	5,049	0	50,493	87,301	0	87,301	-26,710
Total OTHER REVENUE	60,591	5,049	0	50,493	87,301	0	87,301	-26,710
Total REVENUE	305,330	25,444	18,449	254,442	187,795	144,245	332,040	-26,710
EXPENSES								
PERSONNEL								
SALARIES/WAGES								
SALARY/WAGE EXPENSE	123,123	10,260	9,792	102,602	49,652	73,471	123,123	0
NEW ACCRUED BENEFIT TIME	10,335	861	669	8,612	4,730	5,604	10,335	0
Total SALARIES/WAGES	133,457	11,121	10,461	111,215	54,382	79,076	133,457	0
FRINGES								
FICA EXPENSE	10,688	891	737	8,906	3,884	6,803	10,688	0
UNEMPLOYMENT INSURANCE EXPENSE	5,165	430	324	4,304	1,887	3,278	5,165	0
WORKERS COMP EXPENSE	454	38	25	378	297	157	454	0
DISABILITY INSURANCE EXPENSE	321	27	21	268	140	182	321	0
GROUP INSURANCE EXPENSE	9,052	754	763	7,543	3,807	5,245	9,052	0
401-K EXPENSE	3,472	289	237	2,894	1,242	2,231	3,472	0
Fringes on Accrued Leave Earned	1,447	121	94	1,206	662	785	1,447	0
Total FRINGES	30,599	2,550	2,201	25,499	11,919	18,680	30,599	0
Total PERSONNEL	164,056	13,671	12,662	136,713	66,301	97,755	164,056	0
OTHER THAN PERSONNEL								
PROGRAM MATERIALS	2,000	167	0	1,667	41	1,674	1,715	285
PROGRAM SUPPLIES	0	0	29	0	231	0	231	-231
OFFICE SUPPLIES	800	67	0	667	361	439	800	0
Direct Beneficiary Costs	2,000	167	42	1,667	946	1,054	2,000	0
FOOD & FOOD SUPPLIES	100	8	0	83	115	0	115	-15
COMMERCIAL INSURANCE	60	5	4	50	19	41	60	0
VEHICLE INSURANCE	1,680	140	514	1,400	1,449	231	1,680	0
VEHICLE MAINTENANCE	1,500	125	0	1,250	682	818	1,500	0
VEHICLE FUEL	100	8	-463	83	-589	689	100	0
VEHICLE REGISTRATION	260	22	0	217	174	87	260	0
PARKING LOT RENTAL	600	50	51	500	257	343	600	0
BOARD EXPENDITURES	500	42	0	417	148	352	500	0
POSTAGE	800	67	107	667	394	406	800	0
DUPLICATING & PRINTING	800	67	117	667	199	601	800	0
INTERNET SERVICE	1,400	117	43	1,167	252	1,148	1,400	0
TELEPHONE	150	13	11	125	73	77	150	0
Computer & Software Expense	12,100	1,008	723	10,083	3,673	8,427	12,100	0
MEETING EXPENSE	500	42	0	417	100	400	500	0
CONFERENCE EXPENSE	2,000	167	0	1,667	99	1,901	2,000	0
TRAINING & TECHNICAL AST	1,000	83	145	833	145	855	1,000	0
Staff Development	500	42	0	417	194	306	500	0
LOCAL TRAVEL	265	22	14	221	167	98	265	0
OUT OF TOWN TRAVEL	3,000	250	0	2,500	679	2,321	3,000	0
DUES & SUBSCRIPTIONS	3,400	283	1,000	2,833	2,795	605	3,400	0
ADVERTISING	200	17	0	167	309	-109	200	0
BUILDING ALLOCATION	22,000	1,833	2,002	18,333	11,591	10,409	22,000	0

LINE ITEM	TOTAL BUDGET	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOTAL CONTRACT	REMAINING
		2/1/2022 2/28/2022	2/1/2022 2/28/2022	2/28/2022	2/28/2022			
Total OTHER THAN PERSONNEL	57,715	4,810	4,340	48,096	24,503	33,172	57,675	40
CONTRACTUAL								
CONTRACTUAL SERVICES-OTHER	0	0	0	0	40	0	40	-40
Total CONTRACTUAL	0	0	0	0	40	0	40	-40
INKIND								
VOLUNTEERS/INTERNS	0	0		0	9,063	0	9,063	-9,063
INKIND DONATIONS	60,591	5,049		50,493	78,237	0	78,237	-17,646
Total INKIND	60,591	5,049	0	50,493	87,301	0	87,301	-26,710
ADMINISTRATION								
FINANCIAL AUDIT	1,400	117	0	1,167	649	751	1,400	0
PAYROLL PROCESSING	700	58	0	583	103	597	700	0
ADMINISTRATIVE ALLOCATION	20,868	1,739	1,448	17,390	8,898	11,970	20,868	0
Total ADMINISTRATION	22,968	1,914	1,448	19,140	9,650	13,318	22,968	0
Total EXPENSES	305,330	25,444	18,449	254,442	187,795	144,245	332,040	-26,710
NET SURPLUS/(DEFICIT)	0	0	0	0	0	0	0	0

Income Statement

10/1/2021 - 9/30/2022 WIC GRANT

LINE ITEM	TOT BUDGET	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOT CONTRACT	REMAINING
		2/1/2022 2/28/2022	2/1/2022 2/28/2022	2/28/2022	2/28/2022			
WIC - WOMEN, INFANTS & CHILDREN								
REVENUE								
GRANTS								
GRANT REVENUE	375,808	31,317	25,421	156,587	146,853	228,955	375,808	0
Total Grants	375,808	31,317	25,421	156,587	146,853	228,955	375,808	0
Other Revenue								
PASS THROUGH FUNDS-wic VOUCHERS	0	0		0	0	0	0	0
INKIND DONATIONS	0	0		0		0	0	0
Total Other Revenue	0	0	0	0	0	0	0	0
Total Revenue	375,808	31,317	25,421	156,587	146,853	228,955	375,808	0
EXPENSES								
Personnel								
Agency Salaries								
SALARY/WAGE EXPENSE	226,661	18,888	13,823	94,442	83,505	141,806	225,311	1,350
NEW ACCRUED BENEFIT TIME	14,918	1,243	905	6,216	6,814	8,104	14,918	0
Total Agency Salaries	241,579	20,132	14,729	100,658	90,319	149,910	240,229	1,350
Fringes								
FICA EXPENSE	17,094	1,425	1,019	7,123	6,179	10,915	17,094	0
UNEMPLOYMENT INSURANCE EXPENSE	4,862	405	457	2,026	2,968	1,894	4,862	0
WORKERS COMP EXPENSE	756	63	43	315	268	488	756	0
DISABILITY INSURANCE EXPENSE	340	28	22	142	128	212	340	0
GROUP INSURANCE EXPENSE	28,705	2,392	2,002	11,960	9,837	18,868	28,705	0
401-K EXPENSE	5,904	492	387	2,460	1,993	3,911	5,904	0
Fringes on Accrued Leave Earned	0	0	127	0	954	-954	0	0
Total Fringes	57,661	4,805	4,058	24,025	22,327	35,334	57,661	0
Total Personnel	299,240	24,937	18,786	124,683	112,646	185,244	297,890	1,350
OTPS								
Space								
PROGRAM RENT	1,200	100	600	500	600	600	1,200	0
PARKING LOT RENTAL		0	50	0	249	348	597	-597
BUILDING ALLOCATION	32,665	2,722	2,826	13,610	16,364	15,704	32,068	597
Total	33,865	2,822	3,476	14,110	17,213	16,652	33,865	0
Program Operations								
PROGRAM MATERIALS	0	0		0		0	0	0
PROGRAM SUPPLIES		0		0		0	0	0
OFFICE SUPPLIES	1,000	83		417		1,000	1,000	0
MEDICAL SUPPLIES	500	42		208		500	500	0
EDUCATIONAL SUPPLIES	500	42		208		500	500	0
POSTAGE	1,500	125	196	625	1,050	450	1,500	0
DUPLICATING & PRINTING	500	42	82	208	405	95	500	0
INTERNET SERVICE	1,800	150	47	750	238	1,562	1,800	0
TELEPHONE	660	55	76	275	623	37	660	0
MEETING EXPENSE	0	0		0		0	0	0
DUES & SUBSCRIPTIONS	0	0	0	0	350	-350	0	0
PERMITS, FEES, & RENTALS		0		0		0	0	0
WIC VOUCHER EXPENSE	0	0		0		0	0	0

LINE ITEM	TOT BUDGET	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOT CONTRACT	REMAINING
		2/1/2022 2/28/2022	2/1/2022 2/28/2022	2/28/2022	2/28/2022			
WIC - WOMEN, INFANTS & CHILDREN								
INKIND DONATIONS	0	0		0		0	0	0
Total Program Operations	6,460	538	401	2,692	2,666	3,794	6,460	0
Total OTPS	40,325	3,360	3,876	16,802	19,879	20,446	40,325	0
Travel								
VEHICLE INSURANCE	900	75	79	375	371	529	900	0
VEHICLE MAINTENANCE	450	38	0	188	0	450	450	0
VEHICLE FUEL	200	17	0	83	40	160	200	0
VEHICLE REGISTRATION		0	0	0	0	0	0	0
CONFERENCE EXPENSE		0	0	0	0	0	0	0
LOCAL TRAVEL	200	17	0	83	0	200	200	0
OUT OF TOWN TRAVEL	0	0	0	0	0	0	0	0
Total Travel	1,750	146	79	729	411	1,339	1,750	0
Equipment								
BREAST PUMPS EXPENSE	0	0	0	0	0	0	0	0
Total Equipment	0	0	0	0	0	0	0	0
Audit								
FINANCIAL AUDIT	2,873	239	0	1,197	2,126	0	2,126	747
Total Audit	2,873	239	0	1,197	2,126	0	2,126	747
Other								
CONTRACTUAL SERVICES-OTHER	1,200	100	238	500	764	436	1,200	0
Computer & Software Expense	243	20	319	101	1,605	735	2,340	-2,097
TRAINING & TECHNICAL AST	0	0		0			0	0
PAYROLL PROCESSING	840	70	0	350	149	691	840	0
Memberships	350	29		146		350	350	0
ADVERTISING	500	42		208		500	500	0
Total Other	3,133	261	556	1,305	2,518	2,712	5,230	-2,097
Administration								
ADMINISTRATIVE ALLOCATION	28,487	2,374	2,124	11,870	9,272	19,215	28,487	0
Total Administration	28,487	2,374	2,124	11,870	9,272	19,215	28,487	0
Total Expenses	375,808	31,317	25,421	156,587	146,853	228,955	375,808	0
NET SURPLUS/(DEFICIT)	0	0	0	0	0	0	0	0

CAPCO

Income Statement

10/1/2021 - 9/30/2022 WIC GRANT

LINE ITEM	BUDGET		ACTUAL	YTD BUDGET	YTD ACTUAL	FORECAST	TOT CONTRACT	REMAINING
	TOT BUDGET	2/1/2022 2/28/2022	2/1/2022 2/28/2022	2/28/2022	2/28/2022			
EPC - Enhanced Peer Counseling								
REVENUE								
GRANTS								
GRANT REVENUE	16,000	1,333	938	6,667	5,972	10,029	16,000	0
Total Grants	16,000	1,333	938	6,667	5,972	10,029	16,000	0
Total Revenue	16,000	1,333	938	6,667	5,972	10,029	16,000	0
EXPENSES								
Personnel								
Agency Salaries								
SALARY/WAGE EXPENSE	13,000	1,083	719	5,417	4,749	8,251	13,000	0
Total Agency Salaries	13,000	1,083	719	5,417	4,749	8,251	13,000	0
Fringes								
FICA EXPENSE	995	83	55	414	363	631	995	0
UNEMPLOYMENT INSURANCE EXPENSE	284	24	24	118	170	115	284	0
WORKERS COMP EXPENSE	62	5	2	26	15	47	62	0
DISABILITY INSURANCE EXPENSE	135	11	11	56	78	57	135	0
Total Fringes	1,475	123	92	615	626	850	1,475	0
Total Personnel	14,475	1,206	812	6,031	5,375	9,100	14,475	0
OTPS								
Program Operations								
Computers	0	0	0	0	0	0	0	0
DUPLICATING & PRINTING	0	0	0	0	10	0	10	-10
INTERNET SERVICE	240	20	9	100	48	192	240	0
TELEPHONE	1,248	104	117	520	539	709	1,248	0
Total Program Operations	1,488	124	126	620	596	902	1,498	-10
Total OTPS	1,488	124	126	620	596	902	1,498	-10
Travel								
LOCAL TRAVEL	0	0	0	0	0	0	0	0
OUT OF TOWN TRAVEL	37	3	0	15	0	27	27	10
Total Travel	37	3	0	15	0	27	27	10
Other								
PAYROLL PROCESSING	0	0	0	0	0	0	0	0
Total Other	0	0	0	0	0	0	0	0
Total Expenses	16,000	1,333	938	6,667	5,972	10,029	16,000	0
NET SURPLUS/(DEFICIT)	0	0	0	0	0	0	0	0

Resolution of the Board of Directors

Of

Cortland County Community Action Program, Inc.

Resolution No. 22-26

WHEREAS, the Cortland County Community Action Program, Inc. Finance/Audit Committee has reviewed the HS/EHS 3rd Year Continuation In-Kind Waiver Request for Program Year 2021-2022,

WHEREAS, the Cortland County Community Action Program, Inc. Board of Directors has reviewed the HS/EHS 3rd Year Continuation In-Kind Waiver Request for Program Year 2021-2022,

IT IS HEREBY RESOLVED that on April 28, 2022, the CAPCO Board of Directors approves the HS/EHS 3rd Year Continuation In-Kind Waiver Request for Program Year 2021-2022.

Shelley Warnow
Board President

4/28/2022
Date

CAPCO HEAD START/EARLY HEAD START PROGRAM
...a service of the Cortland County
Community Action Program, Inc.

TO: Board of Directors
Policy Council
Regional Office

FROM: Kristi M. Coye, Assistant Director

DATE: March 28, 2022

RE: In-Kind Waiver (Fiscal Year is June 1, 2021-May 31, 2022-3rd Year Continuation for fiscal year 2021)

As per the Head Start Performance Standards, we are required to meet the 20% non-federal share/in-kind of our entire grant, which equals \$755,950. After finalizing our February 2022 monthly in-kind report and adding in our UPK/State in-kind dollar amount, we still will not meet our 20% with only 3 months left in acquiring these donations/monies.

As stated in the Program Instruction dated 2/10/2012 on Non-Federal issues...

“Grantees actively seeking non-Federal share but facing community circumstances that create a concern that the 20 percent match requirement cannot be met should consider submitting a written request for waiver with their annual refunding application. If match requirements cannot be met due to circumstances arising during the budget period, grantees are encouraged to immediately submit a request for waiver to their Regional Office. Grantees are cautioned that waivers apply only to one budget period and, if needed, the grantee must apply for a new waiver for any subsequent budget period.

The following circumstances are taken into account in determining whether a waiver will be granted. Grantees requesting waivers should provide sufficient detailed information in their waiver requests to allow careful consideration of the relevant circumstances:

- (1) the lack of resources available in the community that may prevent the Head Start agency from providing all or a portion of the non-Federal contribution that may be required;*
- (2) the impact of the cost the Head Start agency may incur in initial years it carries out such program;*
- (3) the impact of an unanticipated increase in the cost the Head Start agency may incur to carry out such program;*
- (4) whether the Head Start agency is located in a community adversely affected by a major disaster; and*
- (5) the impact on the community that would result if the Head Start agency ceased to carry out such program.”*

Due to the fact our program is not fully enrolled, community members are still uncomfortable volunteering in person, and all the classroom closures because of COVID exposures, it has been extremely difficult to meet the non-federal share match in our community. This means the loss of parent time, professional time, as well as the 30% fringe attached to their time when they are volunteering.

The CAPCO HS/EHS program has lost a significant amount of parent time because we are not fully enrolled. Currently, we have 92 HS children enrolled and 41 EHS children enrolled. These numbers should be 150 in HS and eighty-eight in EHS. We are facing extreme staff shortages for many reasons; one was the mandatory COVID vaccinations, and the other is staff have left for higher incomes. We are short thirty-one staff and these are positions in the Education functional area.

With the lack of full enrollment, the loss of volunteers, visitors, and parent services in non-federal share, we are asking the Board of Director's and the Policy Council to approve the in-kind waiver request and to ask the regional office for this program year to approve the budget revision for \$299,216.

Concerning the GABI in HSES for fiscal year 2021, the budget revision will consist of the following to decrease our in-kind/non-federal share by \$299,216. The table below demonstrates the categories and the justification where the in-kind amounts are coming from.

Category	HS Amount	EHS Amount	Justification
Child & Family Services Supplies	\$1,200	\$309	This was the portion designated for classroom supplies. These are educational supplies for the HS/EHS classrooms. Due to COVID classroom shutdowns and the fact we are not fully enrolled, our program did not need as many supplies.
Parent Services	\$157,479	\$70,115	These are the differences in parent service time donated coming to the classrooms and attending sponsored events. In the 2021 GABI, we anticipated \$173,250 in HS and \$72,600 in EHS. Due to COVID classroom closing because of exposures and not fully enrolled in HS or EHS (Currently have ninety-two in HS and forty-one in EHS- supposed to be 150 in HS and eighty-eight in EHS). Take the \$173,250 we anticipated and

Category	HS Amount	EHS Amount	Justification
			deduct the \$15,771 in actual totals which leaves \$157,479 in HS we cannot meet in HS parent time. In EHS, we had anticipated \$72,600 in parent services. We deduct the \$2,485 actual from the \$72,600 = \$70,115 we will not be receiving from EHS families.
Parent Services Fringe	\$47,243	\$21,034	This is the 30% fringe associated with the parent services amounts in HS and EHS. In HS, it is $\$157,479 \times 30\% = \$47,243$ and in EHS, it is $\$70,115 \times 30\% = \$21,034$.
Other (Parking Lot Rental)	\$0	\$1,836	7 EHS Staff Vehicles x 25/month x 12 months = \$2,100 and we rounded down to the \$1,836 needed for the waiver).
Grant Totals in HS and EHS	\$205,922	\$93,294	Amounts HS and EHS are asking to waive for fiscal year 2020.
FINAL Combined HS and EHS Total	\$299,216 (Total amount asking to be waived for HS and EHS)		

Once approved by both boards, this request will be forwarded to the regional office through the HSES system with the appropriate budget revision amendment which correlates with the above table.

Thank you for your consideration and time to review.

Executive Committee Meeting

April 7, 2022

Meeting called to order at 8:03am. Members present: Shelley Warnow, Lynne Sypher, Billie MacNabb, Helen Spaulding. Staff: Greg Richards, Kirsten Parker, Nicole Thomas.

Committee reviewed the 2021 Turnover Report. Greg walked the committee through how the report was developed and presented a 3-year comparison of Agency turnover. The report is broken down in 2-parts showing all data including the Consumer-Directed Program and a separate report showing only Agency data that excludes the CDPA Program. The report is broken down in this way because CAPCO is the Fiscal Intermediary for the CDPA program with no control over recruitment or terminations as this is handled by the employing Consumer(s). Greg noted that the overall turnover from 2020 to 2021 increased to levels not experienced by the Agency. This is attributed to the vaccination mandate that went into effect on January 1, 2022, leading to approximately 15 resignations as a result of the mandate. Since the beginning of the year, we have seen approximately 8 more resignations, specifically in the HS/EHS Program. While there remains openings across Agency departments, the hardest hit department remains HS/EHS with approximately 30 current openings. Exit Interview data shows a variety of reasons for separations with no 1 consistent reason identified. It is seen that the majority of childcare teachers who have left CAPCO's employment have left to go into alternate fields unrelated to their positions with CAPCO. Greg notated that health insurance has been cited on Exit Interview surveys by several staff and Greg and the team plan to start looking at plan designs with our broker, Goetzmann & Associates, earlier in May to address cost increases and the potential for new plan models. Motion to accept made by Lynne Sypher, 2nd by Billie MacNabb. Motion carried.

Nicole (aka. Nikki) Thomas, CAPCO's new HR Coordinator, attended the meeting for an introduction and as a follow-up to the Turnover Report to discuss recruitment plans and priorities as we work to fill vacancies as programming returns following COVID restrictions. Nikki spoke about her background in Human Resources and laid-out current hiring initiatives, including the re-branding of our Employment Opportunities layout, which now include top perks of working at CAPCO that separate the Agency from other employment opportunities. Strategies also include the use of QR code in the Cortland Standard and the placement of openings with easy-access QR code at each CAPCO facility. Nikki is also hosting an event with Cortland Career Works and a hiring event specific to early childhood candidates at Bru on April 16th. Nikki has also spoken to the early childhood BOCES class about openings and is actively participating in outreach and recruitment events, including the Business Showcase.

The committee reviewed the Agency's current Strategic Plan and mission statement in preparation for the upcoming development of the new 5-Year Strategic Plan scheduled to be approved in 2022. The committee reviewed each of the Plan's categories and strategic goals that are in-line with the National Theory of Change. The committee further reviewed the objective standards under each goal for the current plan and assessed the outcomes of our current plan in preparation for the development of the new plan. This review of the current Strategic Plan further looked at the Agency's mission statement and its relevance to the Strategic Plan and Agency goals. The committee agreed to retain the 'Agency

Capacity' category that is in addition to the national goals as a parameter for the Agency's ability to meet the goals and objectives within the current plan and as we look to the upcoming new plan.

The committee was briefed by Greg on the current challenges of billing Fidelis for the CDPA Program with the change to a new billing system through a 3rd party vendor, HHAeXchange, that has caused CAPCO to not be able to bill for Fidelis hours since January. Greg and Martha are working diligently with Fidelis and HHAeXchange to resolve the issue. Currently, Personal Assistants working with Consumers through Fidelis comprise approximately \$45,000 per payroll. Because of the billing issue, CAPCO has been unable to bill now for 6 payrolls, totally approximately \$270,000. CAPCO's cash position has been strong, and the Agency has been able to float the payrolls until this is resolved, but this can only go on for so long before cashflow becomes a challenge. It is anticipated that by the end of the month of April, if not sooner, we will have minimally been able to submit payroll ending 1/28/2022. As the Board looks at cash-on-hand, they will see that overall cash is down compared to levels at the end of 2021 due to this issue, but there remains no current concern on cashflow and CAPCO's cash position.

The committee was updated on the HS/EHS child situation that took place on 1/27/2022. The HS/EHS Program has submitted to the Office of Head Start all required documentation and demonstrated our follow-up to the situation. Our Program Analyst as affirmed that this was an issue with the Teacher, not our Program's training and supports. However, higher-ups at the Office of Head Start are reviewing the situation and determining if our Program will receive a deficiency, non-compliance, or area of concern. The deficiency is the worst-case scenario as this could potentially put the Program unto re-competition at the end of the 5-year cycle. However, we have yet to hear any follow-up and continue to progress forward as the Program re-builds from the COVID pandemic.

Meeting adjourned at 9:58am.

Resolution of the Board of Directors

Of

Cortland County Community Action Program, Inc.

Resolution No. 22-27

WHEREAS, the Cortland County Community Action Program, Inc. Executive Committee has reviewed 2021 Staff Turnover Report and,

WHEREAS, the Cortland County Community Action Program, Inc. Board of Directors has reviewed the 2021 Staff Turnover Report,

IT IS HEREBY RESOLVED that on April 28, 2022, the CAPCO Board of Directors approves the 2021 Staff Turnover Report.

Shelley Warnow
Board President

4/28/2022
Date

2021 CAPCO Turnover Report: Synopsis

Agency Turnover Totals			
Including CDPAP		Excluding CDPAP	
Total Separations:	163	Total Separations:	42
Separation Reasons		Separation Reasons	
Layoff:	57	Layoff:	1
Performance/Attendance:	13	Performance/Attendance:	5
Misconduct:	4	Misconduct:	1
Retirements:	1	Retirements:	0
Deceased:	0	Deceased:	0
Resignations:	88	Resignations:	35

Turnover Rate= Total Separations/Monthly Avg. # of Employees x 100			
Avg. Number of Monthly Employees:	366	Avg. Number of Monthly Employees:	126
Total Separations:	163	Total Separations:	42
Turnover Rate:	45%	Turnover Rate:	33%

CDPAP Turnover Totals			
Total Separations:	121	Separation Reasons	
		Layoff:	56
		Performance/Attendance:	8
		Misconduct:	3
		Retirements:	1
		Resignations:	53

Head Start/Early Head Start Turnover Totals			
Total Separations:	29	Separation Reasons	
		Layoff:	1
		Performance/Attendance:	3
		Misconduct:	1
		Retirements:	0
		Resignations:	24

WIC			
Total Separations:	1	Separation Reasons	
		Layoff:	0
		Performance/Attendance:	0
		Misconduct:	0
		Retirements:	0
		Resignations:	1

Admin			
Total Separations:	4	Separation Reasons	
		Layoff:	0
		Performance/Attendance:	0
		Misconduct:	0
		Retirements:	0
		Resignations:	4

Family Development			
Total Separations:	5	Separation Reasons	
		Layoff:	0
		Performance/Attendance:	1
		Misconduct:	0
		Retirements:	0
		Resignations:	4

Energy Services			
Total Separations:	3	Separation Reasons	
		Layoff:	0
		Performance/Attendance:	1
		Misconduct:	0
		Retirements:	0
		Resignations:	2

3-Year Comparison (2019, 2020, 2021)							
Agency Turnover Totals							
Including CDPAP				Excluding CDPAP (Agency Turnover)			
	2019	2020	2021		2019	2020	2021
Total Separations:	142	128	163	Total Separations:	31	25	42
Separation Reasons				Separation Reasons			
Layoff:	45	48	57	Layoff:	2	0	1
Performance/Attendance:	16	18	13	Performance/Attendance:	3	1	5
Misconduct:	5	3	4	Misconduct:	5	2	1
Retirements:	2	0	1	Retirements:	2	0	0
Deceased:	1	0	0	Deceased:	0	0	0
Resignations:	73	59	88	Resignations:	19	22	35

Turnover Rate= Total Separations/Monthly Avg. # of Employees x 100							
	2019	2020	2021		2019	2020	2021
Avg. Number of Monthly Employees:	368	383	366	Avg. Number of Monthly Employees:	130	128	126
Total Separations:	142	128	163	Total Separations:	31	25	42
Turnover Rate:	39%	33%	45%	Turnover Rate:	24%	20%	33%

CDPAP Turnover Totals							
	2019	2020	2021		2019	2020	2021
Total Separations:	111	103	121	Separation Reasons			
				Layoff:	43	48	56
				Performance/Attendance:	12	17	8
				Misconduct:	1	1	3
				Retirements:	0	0	1
				Resignations:	54	37	53
				Deceased:	1	0	0

Head Start/Early Head Start Turnover Totals							
	2019	2020	2021		2019	2020	2021
Total Separations:	26	19	29	Separation Reasons			
				Layoff:	2	0	1
				Performance/Attendance:	2	1	3
				Misconduct:	4	2	1
				Retirements:	2	0	0
				Resignations:	16	16	24

WIC Turnover Totals							
	2019	2020	2021		2019	2020	2021
Total Separations:	1	2	1	Separation Reasons			
				Layoff:	0	0	0
				Performance/Attendance:	0	0	0
				Misconduct:	0	0	0
				Retirements:	0	0	0
				Resignations:	1	2	1

Admin Turnover Totals							
	2019	2020	2021		2019	2020	2021
Total Separations:	0	1	4	Separation Reasons			
				Layoff:	0	0	0
				Performance/Attendance:	0	0	0
				Misconduct:	0	0	0
				Retirements:	0	0	0
				Resignations:	0	1	4

Family Development Turnover Totals							
	2019	2020	2021		2019	2020	2021
Total Separations:	1	3	5	Separation Reasons			
				Layoff:	0	0	0
				Performance/Attendance:	0	0	1
				Misconduct:	1	1	0
				Retirements:	0	0	0
				Resignations:	0	3	4

Energy Services Turnover Totals							
	2019	2020	2021		2019	2020	2021
Total Separations:	3	0	3	Separation Reasons			
				Layoff:	0	0	0
				Performance/Attendance:	1	0	1
				Misconduct:	0	0	0
				Retirements:	0	0	0
				Resignations:	2	0	2

2021 Turnover Report Narrative:

Agency (Excluding CDPAP) Overall Turnover: 13% increase in overall turnover rate from 2020 and 9% increase from 2019.

Overall turnover for the Agency increased in 2021 with a 59% increase in resignations for Agency-specific positions, not including positions in the CDPA Program for which CAPCO is the Fiscal Intermediary. This is a significant increase year-over-year and unprecedented for our Agency. The majority of the turnover in 2021 has taken place in the Head Start/Early Head Start Program with the implementation of the COVID-19 vaccine mandate as of January 1, 2022. Several staff members (15+) resigned prior to the end of 2021 with the impending requirement to be fully vaccinated. While CAPCO stands behind the decision to implement the vaccine mandate given funding source expectations and the health and safety of the populations we work with in our community, it nonetheless has had a significant impact on staffing levels that have not bounced back as quickly as past years with the current job market trends in our community, state-wide, and nationally. Currently, we have 30+ openings in the HS/EHS Program that we are working to fill as we work toward the upcoming Program Year. Staffing shortages along with quarantines for the under 5 years-old population we serve have caused consistent classroom closures with some rooms closing permanently for the school year as we rebuild for the next Program Year.

In February 2022, still 4.5 million Americans resigned from their jobs across the country part of what is being termed "The Great Resignation," which remains very much a continued trend across our nation. Currently, across the country there remains 11.3 million jobs open with lower-than-average fill rates. On average, lead Economist estimate that there are twice as many open jobs as there are workers available to take them right now. This has a significant impact on our ability to attract workers for open positions, especially considering our lower-than-average compensation levels as a not-for-profit. Although we have made significant strides in compensation through our contracts/grants, we do not have the ability to keep pace with the unprecedented increases in wage levels with industries competing for available workers. Real wages across the country have increased over 5%, with the majority of increases coming for front-line service jobs, which CAPCO struggles to attract in the current environment.

With the addition of our new HR Coordinator, Nikki Thomas, we are having Agency-wide and departmental-specific meetings to address staffing needs as we develop a recruitment plan as we analyze our traditional practices and look at new ways to engage candidates. These practices include, but are not limited to, the use of a QR code for all postings—including in the Cortland Standard—for candidates to easily access our Employment Opportunities website. We have also re-branded our postings to lead with the top perks and benefits of working with CAPCO, which we know is something that keeps staff at CAPCO—our work/life balance, time-off accruals, and other perks of working for a not-for-profit, including opportunities for student loan forgiveness. We have posted openings at all physical locations and are engaging with Program participants about employment opportunities with CAPCO. We have re-visited our connection to Cortland Career Works with Nikki Thomas speaking with a group of potential candidates as they work with Career Works on resume development. We have also arranged for presentations to the BOCES Early Childhood class that rents space at our South Main Facility as well as speaking with the Education departments of TC3 and SUNY Cortland. CAPCO is registered for upcoming community events, including hiring events and the Business Showcase.

CAPCO is committed to filling all positions as quickly as possible with the current job market conditions. We are intentionally looking at strategies from an out-of-the-box perspective, including the Board's approval of our enhanced Referral Incentive Policy. We anticipate that as we continue into 2022, that the market conditions will begin to stabilize, which should have a trickle effect on our continued recruitment efforts.

CDPAP: 12% increase in overall turnover rate from 2020 and 6% increase from 2019.

CAPCO serves as the Financial Intermediary for this Program; therefore, decisions on hiring and terminations remain primarily with the employing consumer. The Consumer Directed Personal Assistance Program (CDPAP) increased the number of consumers in the Program from **76** in 2016 to **106** in 2017, **135** in 2018, **171** in 2019, and approximately over **180** in 2020. However, in 2021, there was an overall decrease in the number of Consumers to approximately **140 current Consumers**. Not all Consumers are actively receiving services. This decrease is due to CAPCO no longer accepting new Consumers to the Program through MLTC's with the impending CDPAP transition and change in CAPCO's role with the Program.

Throughout 2021, we have had numerous Consumers leave the Program for a variety of reasons, with the most consistent reason being Consumers transitioning to long-term care facilities or Consumers passing away leading to Personal Assistant layoffs. This is typically the primary reason for turnover in the CDPAP component, but this was coupled with heightened resignations in the Program. While we do not typically receive Exit Interview data from Personal Assistants with the nature of the Program being consumer-directed, informal feedback confirmed that current market conditions that hit heights in the Summer of 2021--there are an unprecedented amount of job openings with Personal Assistants gravitating to positions that outside the realm of home healthcare that offer more conducive schedules and reliability with home health work dependent on Consumer need with inconsistent schedules. Overall, we have not heard from Consumers that there is a staffing issue for their care. We do have a few Consumers we are working with who are struggling to attract Personal Assistants within the parameters of our role as the Fiscal Intermediary. We also work directly with our MLTC's to identify strategies for particular Consumers.

As CAPCO works to gain more clarity on the transition in CDPAP, we will continue to analyze our role and our ability to accept new Consumers into the Program as we continue to serve our current Consumers.

Executive Director Report

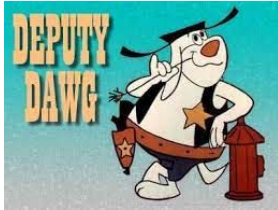


April 2022

- We have officially been notified about our upcoming federal review for the Head Start/Early Head Start Program scheduled for the week of May 23rd. It was anticipated that the review would take place this Program Year with the premise of the review focusing on classroom and fiscal operations. Currently, the HS/EHS Program is working through the anticipated questions while the fiscal department is preparing for the fiscal side of the review. We have our initial call-in preparation for the review with the federal review-lead the first week of May. It is anticipated that much of the review will be conducted remotely with specific in-person sections pertaining to classroom operations.
- Administrative staff have registered for the CAPLAW National Training Conference scheduled for the last week of June. CAPLAW is the primary legal-arm/association for community action program across the country, and a national conference is held every year around the topics of organizational governance and leadership, fiscal operations, human resource management, and specific tracks related to the Head Start/Early Head Start Program. CAPCO has not sent staff in-person to the conference since 2018 and with pandemic restrictions over the last 2 years. We are excited to be sending myself as Executive Director, Kirsten as Deputy Director, our new Human Resource Coordinator—Nikki Thomas—as well as our Martha as Fiscal Director and Bethann is able to attend from the HS/EHS perspective as well. If history serves correct, this is an impactful conference with tangible resources and tools for our Agency's administration.
- We are gaining traction on the ongoing billing issue with Fidelis is as we work to establish a file for billing and EVV requirements with the HHAeXchange system. We have still been unable to bill for hours worked by Personal Assistants employed by Consumers through Fidelis since February. After numerous meetings and escalation of this issue with Fidelis and HHAeXchange, we are nearing submission of our first back-billing file back to pay period ending January 28, 2022. We have established log-in credentials and established the proper file format with HHAeXchange. PayChex, our EVV provider, has worked diligently with us to resolve the file format and are now working to update the file coming out of PayChex to meet the HHA requirements. For the initial files we need to submit for back-billing, Martha is having to manually develop these files while PayChex resolves their end. This is a significant lift, and we are anticipating our first back-billing submission by the end of April. Though we have been unable to bill, our cashflow remains solid as we work through resolving this issue as quickly as possible.
- While from our end the Parker Project remains in a holding pattern with the City, we were excited to see that City has elected a Parker Ad Hoc Planning Committee for the project, which should ultimately work to move this project forward. However, there was no communication from the City prior to or after the resolution on the committee's formation. As it remains right now, the City needs to complete documentation and requirements needed to be provided to

the NYS Empire State Development funding in the approximate amount of \$500,000 and the Dormitory Authority of New York (DASNY) in the approximate amount of \$1.1 million. Kelly Tobin and I have provided the Mayor and the City officials working on the project all of the information on the funding that was secured prior to the new City administration, and the City is working to provide needed documentation, plans, and requirements to the funding streams to move forward with next steps. The City has also obtained Architectural quotes from the RFP process that the Mayor has assigned to Nick Dovi from the City as the lead to review these bids. After requesting to see the bids, Nick provided these to CAPCO and the YWCA for review. Nick is currently working through these, and we have been in contact with Nick to schedule a meeting to review these together. The County continues to hold the \$200,000 ARP funding for the project support positions. The appointment of the Planning Committee should help move this forward to next steps.

- April is Volunteer Appreciation Month! We were happy to host a number of our Agency volunteers for our annual Volunteer Luncheon and recognition on Thursday, April 21st. Each volunteer received a certificate of appreciation, a thermal coffee mug, and lunch on CAPCO as a group. We coupled this with Volunteer training. Thank you to all of our volunteers! As we shared at the luncheon, we cannot operate much of our programming with the outstanding dedication of our volunteers!
- Our Human Resource Coordinator, Nikki Thomas, continues the work of recruitment and our numerous initiatives we have right now around staff recruitment. This has included numerous hiring event in the month of April, which included the Hiring Café at Bru on 4/16 and a Career Works event the week prior. We also made our Business Showcase booth on 4/2 primarily about our staff openings and opportunities to apply for and learn more about our open positions. After a lot of advertisement, we had no attendees at the Career Works event and only 1 applicant at the Hiring Café. However, we remain diligent as we have worked to re-brand out Employment Opportunities. Nikki continues to think outside the box, included the use of QR code in the Cortland Standard and more planned events taking lessons learned from previous events. Our HS/EHS Program remains down approximately 20 positions with other Program areas either fully staffed or down 1 staff member.



Deputy Director Report April 2022

- **Wellness Initiative**-I have been helping to order and distribute items for the Wellness Initiative. We should have most of the items distributed by the end of the week. We were able to purchase and distribute 58 Empire Passes, 31 Planet Fitness Memberships, 10 Weight Watchers Memberships, and 40 Fitbits. We have a new wellness committee and should be starting to hold meetings again within the next month.
- **Volunteer Driver Program**-Nikki is trying to recruit drivers. She has sent information in WIC mailings, sent information to all the Head Start parents and provided information to be distributed at the Business Showcase. We had two Head Start parents call for more information, but neither has followed up. We have not heard anything on the Section 5310 grant. I did not expect to hear anything yet but am not sure when they will make decisions. Hopefully the Department of Transportation is more efficient than DOH.
- **Consumer Directed Care**-I am sure Greg will address in his report, but we still have not been able to bill Fidelis for services provided since the end of January. Martha and Greg have been working closely with HHA and we are making progress. Hopefully, we will have a file and be able to start filing back billing by the end of April.
- **HR/Staff Recruitment**-Nicki has some great ideas and has tried several new recruiting strategies. We have a new QR code that has been used in the paper, on handouts and on posters in our various locations. She has visited BOCES Early Childhood classes with Jenn Geibel from Head Start, attended the Business Showcase, did a hiring event at Cortland Career Works, and last Saturday did a hiring cafe' at Bru. We have not seen many applications as a direct result of her efforts, but we are getting our name back out in the community and making people aware of our openings. Currently all programs have at least one opening, but Healthy Families hopes to make an offer today.
- **All-Staff Day**- Will be held June 10th at the Civic Building in Marathon. We will be doing necessary trainings in the morning, have lunch and something more fun in the afternoon. The committee is hard at work but will need to narrow their options and make some firm plans for the afternoon soon.
- **Grants Gateway**-I am starting to work on updating the agency information in Grants Gateway. I have started a list of documents that are not up-to-date and will be updating them as time allows.
- **Family Development Credentialing Program**-I have been enrolled in the Family Development Credentialing Program taught by Lindy and Brandy. Our last session/test is scheduled for May 7th.



Energy Services / Building Maintenance Update for April 2022

Energy Services

Weatherization Assistance Program- PY2021- 2022 (Cortland & Tompkins Counties)

- TO BE CONTINUED.....Rule #1. There are no rules when dealing with HCR.
- HCR is considering an extension on the PY21 contract.
- HCR has not released the PY22 contract package.
- HCR has not released the new database for the upcoming contract.
- Continuing to serve our current client needs and will iron out the contract information when HCR gives us approval for PY21 and PY22.
- We have a Heat Technician and a Crew Worker position open.
- Received our **NEW 2022 Ford Transit 250LR** on 4/18.

EmPower NY (Cortland & Tompkins Counties)

9 - jobs have been completed.

HEAP-

No Activity

Energy Savers-

No Activity

CAPCO Building Maintenance-

- Fully Staffed- Ben, Paul (Bldg Maintenance Worker) Vicki and Steve (PT-Janitorial Workers).
- The permit for the SMain pavilion has been granted and work will start soon. All work has been subcontracted for the Roof, Landscaping, Fencing, sidewalk, and pavilion.
- Spring Break- Ben and Paul were busy repainting and shampooing carpets at SMain facility. Concentration on getting maintenance requests done at ELC for the licensing.

Family Development Board Report

April 2022

Adult Education

- Adult Education Staff attended the virtual Coalition on Adult Basic Education Conference April 10-April 13.
- Spring Break for students was April 18-22, 2022.

Emergency Assistance

- We continue to meet emergency needs through CARES funding. We are seeing an increase in requests for emergency assistance.
- Prom Dress giveaway in Marathon was April 4. Four students attended the event. We will be back the food pantry with dresses on May 3.
- Our annual volunteer appreciation lunch was held on April 21. Ten volunteers attended and received certificates of thanks and a gift.

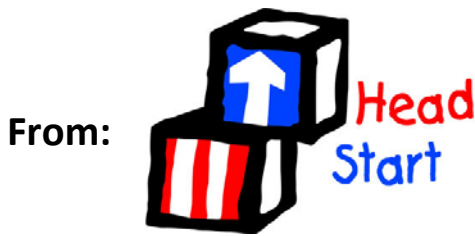
NOEP

- Jessica continues to assist participants in completing SNAP applications and making referrals for food access in our community.
- Jessica assisted at the Fresh Food Giveaway at The Chapel on April 19 at 4:30pm.

Healthy Families

- Continuing to recruit expectant moms and families with children up to three months old.
- Healthy Families staff are planning outreach opportunities in the spring, looking to enroll new families.





From:

Directors Monthly Board Report
HS/EHS Management Team
Month: April 2022

I. Enrollment

- A. We are beginning to enroll children for the 2022-2023 program year.
- B. We are striving for full enrollment, but still need a lot of staff.
- C. Over income slots will fill up fast for next program year due to transitions from EHS to HS and our UPK program.

II. Staffing

- A. We continue to recruit for opening positions, and substitutes. Still have quite a few vacant positions open (mainly education part- and full-time positions).

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

- A. End of the fiscal year for HS/EHS is May 31, 2022. Eight staff members including the education functional area and the Director attended the NTI Conference on challenging behaviors in Florida. 3 Family Services Staff will be attending the annual NHSA Conference in Baltimore, Maryland in May 2022.

IV. Old Business

- A. Still dealing with shutting down classrooms due to COVID exposures.
- B. No updates on Parker currently.
- C. Learning Adventure (ELC): We are in the process of getting the building licensed, working with Plan First and Beard Electric on internet accessibility, and the health department for food permit.

V. New Business

- A. ERSEA information being shared with Policy Council and the Board in the month of April 2022.
- B. Continuing staff wellness for all HS/EHS staff.
- C. Fall 2021 CLASS Report being presented to Policy Council and the Board for approval.
- D. In-Kind Waiver for this program year being presented to Policy Council and the Board for April to be downloaded into HSES for final approval.
- E. COLA/QI letter has been received and needs to be submitted in the month of May 2022 to Policy Council and the Board for download on due date of June 1, 2022, into HSES.
- F. Federal Review is scheduled for the week of May 23, 2022. (Some in person and most will be virtual).

WIC Program Monthly Report

Kay Brewster

4/21/22

- Our contract has been extended for another year. This will be the third extension. We are waiting for further details on the extension.
- We filled one of our Nutritionist positions and are excited to welcome Kim Hall. We still have one Nutritionist position remaining open. We have been able to maintain clinic services without interruption with our current staff.
- The Public Health Emergency has been extended to July 20, 2022. This means remote flexibility and waiver of physical presence will remain in place through October of 2022. We continue to encourage participants to come in person as able and comfortable to optimize WIC services.

Month	Target Caseload	Enrollment	Participation	% of Target	% of Enrollment	Final
OCT 2021	1,200	1,032	977	81.42%	94.67%	✓
NOV	1,200	1,031	960	80.00%	93.11%	✓
DEC	1,200	1,027	962	80.17%	93.67%	✓
JAN 2022	1,200	1,023	956	79.67%	93.45%	✓
FEB	1,200	1,018	958	79.83%	94.11%	✓
MAR	1,200	1,036	975	81.25%	94.11%	✗
YTD Average:	1,200	1,026	963	80.22%	93.80%	

ERSEA (Eligibility, Recruitment, Selection, Enrollment, Attendance)

ELIGIBILITY

3 things will be determined during the Intake:

- Demographic eligibility
- Age eligibility
- Income eligibility

Demographic

Our service area is Cortland County. However, if a family resides out of county and attends one of the school districts we serve, we are able to get permission to serve them.

Age Eligibility

- Early Head Start
 - Children: Younger than 3 years old
- Head Start
 - Children must be at least 3 years old or turn 3 by December 1st of the that year
 - Be no older than the age required to attend school

Income Eligibility

- Children placed in Foster Care
- Families that are homeless
- Applicant is considered income eligible if the total family income before taxes is equal to or less than the federal poverty guidelines
- Applicant is considered income eligible if the family receives public assistance benefits

Eligibility Determination Records

- Includes copies of any documents, statements, & declarations that are deemed necessary to verify eligibility
- Staff are required to print and sign their name on the eligibility form attesting to the following statement:
I attest, to the best of my ability, that the family eligibility information above is correct. I understand that falsifying documentation will result in termination

****Head Start must enroll children who are income eligible first****

If there are no income eligible applicants on the waitlist, we may accept an additional 35% of applicants whose families are below 130% of the poverty line

If we have exhausted all eligible and 130% children, we can enroll 10% (15) of those applicants that are over the income guidelines

Eligibility Duration

- A child that is currently participating in a Head Start program will remain eligible through the end of the succeeding program year
- A child that is currently participating in an Early Head Start program will remain eligible until they transition to Head Start (income must be re-verified)

RECRUITMENT

A program must include specific efforts to actively locate and recruit children with disabilities and other vulnerable children, including homeless children and children in foster care. Examples include:

- Recruitment flyers
- Community Events
- Letters to Doctors, Dentists, Community Agencies, Churches, Food Pantries, and School Districts

ERSEA (Eligibility, Recruitment, Selection, Enrollment, Attendance)

SELECTION

Selection criteria must be established in order to prioritize the selection of applicants. It must include:

- Family income
- Whether the child is homeless or in foster care
- Child's age
- Whether the child is receiving special education services or early intervention services
- Other relevant family or child risk factors

- At least 10% of funded enrollment is filled with children with disabilities
- A program must not deny enrollment based on disability or chronic health condition

- A waiting list must be developed at the beginning of each enrollment year and be maintained throughout the year.
- The waiting list must rank children according to the selection criteria

ENROLLMENT

A program must maintain its funded enrollment level and fill any vacancy as soon as possible. Any vacancy must be filled within 30 days.

- Efforts must be made to maintain enrollment of eligible children for the following year
- Parent participation in any program activity is voluntary

ATTENDANCE

Promoting regular attendance

- Attendance must be tracked for each child
- The program must attempt to contact a family if a child is unexpectedly absent and the family has not contacted the program within 1 hour of start time
- Reach out to families of children that cease to attend and attempt to reengage them
- If the child's attendance does not resume, the slot is considered vacant

Managing attendance issues

- Monthly ADA must be analyzed
- The causes should be identified and necessary changes should be made in a timely manner, if attendance percentage falls below 85%.

Supporting attendance of homeless children

- May attend for up to 90 days without immunization and other records
- The program must work with family to get the needed immunizations
- If transportation is the cause of absenteeism, the program must use community resources to provide transportation for the child

Resolution of the Board of Directors

Of

Cortland County Community Action Program, Inc.

Resolution No. 22-28

WHEREAS, the Cortland County Community Action Program, Inc. Board of Directors has reviewed the proposed changes to the CAPCO Fiscal Policies and Procedures,

IT IS HEREBY RESOLVED that on April 28, 2022, the Cortland County Community Action Program, Inc. Board of Directors accepts as presented the proposed changes to the CAPCO Fiscal Policies and Procedures.

Shelley Warnar
Board President

4/28/2022
Date

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

**FINANCE PROCEDURES
MANUAL**

Proposed Updates to Fiscal Policies and Procedures_April 25, 2022

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INTRODUCTION

This manual is intended to serve as Cortland County Community Action Program, Inc. (CAPCO) guide for accounting and financial reporting. It establishes a basic accounting framework and an expanded reporting system through the use of computerized financial management software. The Guide also contains financial and administrative procedures that reflect the handling and flow of transactions and the separation of duties that are critical to effective internal control. Procedures are described and internal controls may be derived from them. Financial procedures generally relate to the activities that enhance the integrity and reliability of accounting and financial reporting.

Financial reporting encompasses both internal and external reporting. Extensive internal reporting creates a complete audit trail from data entry to financial reporting. Financial reports by department, program and funding source, a balance sheet for the nonprofit entity, and an organization-wide report of revenues and expenditures are produced by this system. These internal reports provide the basis for external reporting in accordance with Generally Accepted Accounting Principles (GAAP) as prescribed by the American Institute of Certified Public Accountants (AICPA).

Actual costs are compared to budget so that timely budget revisions may be initiated, and future budgets may be based on prior cost experience. Accounting results accurately reflect costs to the extent that expenditures are properly assigned independent of budgets, thereby creating a valid comparison between budgeting and accounting.

The design of the computerized accounting system gives CAPCO the ability to meet disparate needs within a single financial system. It encompasses employee leave costing and allocation, salary costing, fringe benefit costing and allocation by employee classification, and a variety of internal reports for use by management. The system accounts for indirect costs and allocates them according to an approved Indirect Cost Allocation Plan.

RESPONSIBILITIES

Board of Directors

The Board of Directors approves overall financial policies as a part of its responsibility for the management and overall control of the organization. The Board is responsible for determination of major personnel, organizational, fiscal and program policies and final approval of all program proposals and budgets as well as, enforcement of compliance with all conditions of all grants. The Board exercises the final and legal responsibility for all programs. The Board is responsible for approving the salary and fringe benefit package for the Executive Director of the Agency, as well as any Executive Director credit card transactions, and travel related expenditures. The Board is also responsible for engaging the Certified Public Accountants to perform the Single Audit.

Finance Related

Financial duties and responsibilities are separated so that no single employee has sole control over receipts, disbursements, payrolls, and bank reconciliations. To the extent possible, duties are substantially segregated to overcome minimal rotation of duties due in part to limited staff.

Separate bank accounts are kept to a minimum in order to strengthen control over cash and minimize transfer activity.

Confidentiality

It is expected that all members of the Board of Directors and all CAPCO personnel will use discretion when discussing Agency business.

Client information should not be discussed with anyone outside the Agency. Contract information pertaining to a particular funding source should be limited to internal discussion and correspondence with the funding source and auditors.

ACCOUNTING AND FINANCIAL REPORTING PRINCIPLES

Generally Accepted Accounting Principles

Generally Accepted Accounting Principles (GAAP) for nonprofit organizations establish a degree of uniformity for communicating financial data. GAAP are issued by the American Institute of Certified Public Accounts (AICPA) through Audit Guides and Statements of Positions (SOP's). The Financial Accounting Standards Board (FASB), as the official principles-setting body for public accountings, issues pronouncements in the form of Statements of Financial Accounting Standards (SAFS). SFAS No. 32 has the effect of approving the audit guides and SOP's and giving them a status of Preferable Accounting

Principles.

The computerized accounting and financial reporting system used by CAPCO establishes a sound basis for complying with these guidelines and standards. The structure of the computer software system enhances the ability to meet accounting principles and to serve as a sound basis for required external financial reporting. In addition, a variety of internal reports at various levels of detail and summary provide management and the Board with timely information to manage and oversee operations.

Project Accounting

The structure of the accounting and financial reporting system complies with established principles and standards and achieves proper segregation and accountability for the organization. These are achieved through a single General Ledger and Balance Sheet for the organizational entity. At the end of the organization's fiscal year, the internal Balance Sheet and Revenue and Expenditure reports serve as a basis for preparing the audit report.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

"Basis of Accounting" refers to the recognition of revenues and expenditures in the financial statements. It relates to the timing of transactions and affects the measurements and comparisons that are made by users.

In accordance with GAAP, CAPCO utilizes the accrual basis of accounting. The accrual basis of accounting most accurately reflects revenue and expenditures in the proper accounting period. Under the Accrual Basis of Accounting, expenditures are recorded when the goods and services are received which is the time the related liability is created. Each month the accounts are held open for several days to accumulate all material accrued expenditures so the actual expenditures may be compared to budgeted expenditures in monthly financial reports. At the end of the organization's fiscal year, the accounting system is held open in order to reflect all accrued expenditures in the internal financial reports and external financial statements.

In connection with grants and contracts, awards are not recognized as revenue unless funds are immediately available. Generally, expenditures are the prime factor for determining earned revenue. This synchronizes the accounting and financial reporting system with the requirement that expenditures must be incurred before reimbursement is due.

If cost sharing or matching requirements exist, local matching revenue is periodically attributed to grant funded programs. The amounts recorded are based on estimates of the fair market value of the contribution by the contributor.

ACCOUNT CODING STRUCTURE

The Account Coding Structure establishes the fundamental design of the accounting and financial reporting system. The accounting code structure is based on the organization as the legal and accounting entity. This eliminates the need for separate asset, liability, and fund balance accounts for each grant or contract.

General Ledger Account Structure Segments:

The account structure records at the lowest level of activity to render financial reports in detail and summary. The financial reporting system requires all transactions have a value in each segment.

Segments:

Company
General Ledger Account
Department
Program
Funding Source
Site/Building
Functional Area
National Goals/Services

A. Company Code

Identifies the Company: 1 = Cortland County Community Action Program, Inc.

B. General Ledger Account Codes:

Consist of a six-digit code to identify Asset, Liability, Fund Balance, Revenue and Expense categories. Codes are assigned as follows:

100000-199999 Asset accounts
200000-299999 Liability accounts
300000-399999 Fund balance
400000-499999 Revenues
500000-699999 Expenditures
800000-899999 Transfers

C. Departments:

Consist of a three-digit code assigned to each Agency Department

CDC Consumer Directed Services
ECD Early Childhood Development
ESD Energy Services
FDD Family Development
KIT CAPCO Kitchen
WIC Women, Infants and Children

D. *Programs:*

Consist of a three-digit code assigned to capture program activities within a Department/Funding Source (grant or contract). Listed below are the major programs, a complete list is maintained in the fiscal department, a copy is on internal public folder.

CDC	Consumer Directed Care
CDI	Consumer Directed In-Home Care
VTP	Volunteer Transportation Program
EHS	Early Head Start
ETA	Early HS Training & Tech Assistance
HSP	Head Start
TTA	Head Start Training & Tech Assistance
UPK	Universal Pre-K
CAT	Clean and Tune
COO	Cooling
ELR	Electrical Reduction
EMR	Emergency Repairs
FRP	Furnace Replacement
WAP	Weatherization Assistance
WGP	Weatherization General
CAA	Community Action Angels
CCC	Cortland Covid Cares
FDC	Family Development Credential
FLP	Literacy Program
FRC	Family Resource Center
HAN	Health and Nutrition
EPC	Enhanced Peer Counseling
WIC	Women, Infant and Children
MAG	Management and General
FUN	Fundraising Events
JAN	Janitorial
RAM	Repair and Maintenance

E. *Funding Source:*

Listed below are the major funding sources, a complete list is maintained in the fiscal department, a copy is on internal public folder.

Funding Sources (grants/contracts/projects) listed below are entered in the financial report system by contract year. Example: CSBG contract for period 2020-2021 is

entered as 20.21CSBG.

CSBG	Community Services Block Grant
HFNY	Healthy Families of New York
NOEP	Nutrition Outreach and Education Program
HSEHS	Head Start / Early Head Start
UPK	Universal Pre-K
USDA	US Department of Agriculture
WAP	Weatherization Assistance Program
WIC	Women, Infant and Children

Funding Sources (grants/contracts/projects) listed below are not tied to a specific year, or are used to capture costs to be allocated.

ADMIN	Administration
BLG	Main Office Building
DONAT	Donations
EISEP	Expanded in-home Services for the Elderly Program
FEEFSVC	Fee for Service
HEAP	Home Energy Assistance Program
MAINT	Maintenance (in-house)
MEDICAID	Medicaid
None	No Project Code
NYSERDA	NYS Energy Research and Development Authority
SMBLG	South Main Building
VTPMEDICAID	Volunteer Transportation Program (Medicaid)

- F. *Site/Building:* Program defined field, capture data for reporting purposes.
Examples:
Energy Services tracks costs for WAP, HEAP, NYSERDA Jobs
CAPCO offices and program sites
- G. *Functional Areas:* Program defined field, capture data for reporting purposes.
Examples:
educ Education
hlth Health
nutr Nutrition
- H. *National Goals/Services:* Program defined field, capture data for reporting purpose.
Examples:
6snpk Snack Pack
1getahead Getting Ahead
5brd Board Activities

The current chart of accounts is maintained in the fiscal office, a copy is in the internal public folder

ACCOUNTING PROCEDURES AND INTERNAL CONTROLS

Procurement

The organization complies with the procurement standards contained in the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards – more commonly known as the “Super Circular” and codified at 2 CFR part 200. The major provisions of these requirements are summarized below:

1. General Procurement Standards (section 200.318)
 - a. No employee, officer, or agent must participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
 - b. Additionally, no employee, officer, or agent must participate in the selection, award, or administration of a contract supported by a Federal award if there exists an organizational conflict of interest. An organizational conflict of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.
 - c. Agency coordination of purchases will assure the avoidance of purchasing unnecessary or duplicative items.
 - d. Contracts shall be made only with responsible contractors who possess the potential ability to perform successfully under the terms and conditions of a proposed procurement, and who have not been suspended or debarred from providing goods or services for federally funded programs.
 - e. Procurement records and files for purchases in excess of \$50,000 shall minimally include the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.
2. Competition (section 200.319)
 - a. All procurement transactions must be conducted in a manner providing for open and full competition. To that end, all solicitations must incorporate a

clear and accurate description of the technical requirements for the material, product, or service to be procured. Such descriptions must not contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Solicitations must also identify the requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

3. Methods of Procurement to be Followed (section 200.320)

- a. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$3000 (or \$2000 in the case of acquisition or construction subject to the Davis-Bacon Act). To the extent practicable, micro-purchases must be distributed equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotes if the non-Federal entity considers the price to be reasonable.
- b. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold (currently \$250,000). If small purchase procedures are used, price or rate quotes must be obtained from an adequate number of qualified sources.
- c. Procurement by sealed bids. This method is to be used when purchases over \$50,000 are made utilizing CSBG funding. Bids are publicly solicited and a firm fixed price contract is awarded to the responsible bidder whose bid, conforming with all of the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is also preferred for procuring construction, if the conditions following apply: a complete, adequate, and realistic specification or purchase description is available; two or more responsible bidders are willing and able to compete effectively for the business; and the procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price. If sealed bids are used the following requirements apply: The invitation for bids will be publically advertised and bids must be solicited from an adequate number of know suppliers, providing them sufficient time prior to the date set for opening the bids. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond. All bids will be publicly opened at the time and place prescribed in the invitation for bids. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where

specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of. Any or all bids may be rejected if there is a sound documented reason.

- d. Procurement by competitive proposal. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical. Proposals must be solicited from an adequate number of qualified sources. The non-Federal entity must have a written method for evaluation of the proposals received and for selecting recipients. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors being considered.
- e. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used when one or more of the following circumstances apply: The item is only available from a single source. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation. The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity. After solicitation of a number of sources, competition is determined to be inadequate.

4. Contracting with Small and Minority Businesses, Women's Businesses, and Labor Surplus Area Firms. (section 200.321)

- a. All necessary affirmative steps must be taken to assure that small and minority businesses, women's businesses, and labor surplus area firms are used when possible.
- b. Affirmative steps include: Placing qualified small and minority businesses and women's business enterprises on a solicitation list. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses,

and women's business enterprises. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development of Commerce.

5. Contract Cost and Price (section 200.323)

A cost price analysis must be performed in connection with every procurement action in excess of the Simplified Acquisition Threshold (currently \$150,000). The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, independent estimates must be made before receiving bids or proposals. Profit must be negotiated as a separate element of the price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work. Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that costs incurred or cost estimates included in the negotiated prices would be allowable for the non-Federal entity under Subpart E – Cost Principles of this Part. The cost plus a percentage of cost methods must not be used.

Contracts

A contract for services is used to acquire professional or technical services. These persons are independent contractors and not CAPCO employees. All contracts for services, as well as lease agreements for equipment or space, must be executed by the Executive Director, Deputy Director, or Board President and contracts for services or lease agreements exceeding \$25,000 in cumulative total require Board approval

The Contract for Services will include the following:

1. A W-9 Form signed by the contractor.
2. A debarment letter.
3. Generally, Current original Certificate of insurance showing Cortland County Community Action Program, Inc. as the Certificate Holder with policy limits for Workman's Compensation and Liability Insurance mailed directly from the insured's insurance company.

Purchase Order System

The electronic purchase order system is used to initiate purchases for goods and services. Permission to initiate purchase orders in the system is granted to Program Directors and their designees. A properly completed purchase order shall be required for each purchase decision, except for travel advances and expense reimbursements, which require the preparation of a separate form described elsewhere.

When a purchase order is created and approved, it is necessary that the person approving the Purchase Order:

1. Determine if the expenditure is budgeted
2. Determine if funds are available
3. Determine if the expenditure is allowable and necessary

Authorizations and Purchasing Limits

The electronic system approval rules require that each Program Director and the Fiscal Director approve all purchase orders for their programs. Any purchase of \$500 or more also requires the approval of the Executive Director.

Credit Cards

Each Program Director, the Deputy Director, and the Executive Director have Agency Credit Cards. These cards are in the individual's names to track use/purchases. The following requirements must be followed in the use of these credit cards:

- The corporate credit card may only be used for allowable expenses.
- When it is necessary to use the corporate credit card, staff must still follow all other fiscal procedures. A Purchase Order must be completed before ordering or committing agency funds. Receipts for items purchased with the credit card must be turned into the fiscal office.
- The credit card is the responsibility of the Director to whom it is assigned.
- CAPCO may not be responsible for any unapproved purchases.

Gas credit cards are assigned to agency vehicles. Approved staff are issued a unique security PIN for use with the card. Receipts for gas purchases are to be turned in as purchases are made and these are reconciled with the billing statement each month.

Other credit cards such as store cards (i.e. Wal-mart) are kept in the Fiscal Office and may be signed out by authorized staff for approved credit purchases. The requirements above apply to these cards.

Cardholder Responsibilities:

- Every month, each cardholder will be provided with a statement detailing the expenditures that were charged to their corporate credit card. The cardholder will review this statement within five days for any discrepancies.
- Any fraudulent or other unauthorized charges shall be immediately pointed out to the Finance Director for further investigation with the credit card provider.
- Personal use of corporate credit cards is strictly prohibited. Any personal use will subject the employee to the Organization's disciplinary proceeding as indicated in the Personnel Policies and Procedures Manual.
- Each cardholder shall indicate their approval of the statement by signing the statement. The statement shall then be forwarded to the fiscal office, accompanied by original supporting documentation for all charges. Documentation of meals, travel and valid business entertainment expenditures shall include all the same elements as described in the travel policy.

Petty Cash

The petty cash funds are maintained to pay for small cash purchases made by program staff. The limit on the petty cash fund is \$400.00. The agency petty cash fund is maintained by the fiscal department. Tax cannot be paid for out of this fund. Any person requesting reimbursement for a programmatic purchase will be personally responsible for any tax paid. Tax exempt certificates are available and can be picked up in the fiscal office.

A \$30.00 ceiling per purchase is allowed on petty cash to restrict large purchases to prior approval through the purchase order system. No purchase will be reimbursed unless accompanied by a vendor's receipt. A petty cash voucher with authorized signature and account distribution must be completed for all petty cash expenses.

Disbursements

General

All disbursements are made by check or eft, except for minor petty cash transactions. Disbursements result in an accounting transaction that decreases the liability Accounts Payable with a reduction to cash in the bank. Disbursements are only made on the basis of a properly executed contract, approved invoice, travel request, or mileage report.

Check disbursements are made for all programs from a General Operating account. Additional checking or savings accounts are maintained and appear on the organization's General Ledger and Balance Sheet.

The Accountant shall be responsible for all blank checks and for maintaining appropriate inventory control and security.

Disbursing Authority

All check disbursements require two signatures, checks over \$1,500 require one of the signatures is a Board Officer. Authorized signatures are: Executive Director, Deputy Director, Board of Directors President, Vice-President, Secretary and Treasurer.

Procedure

Approved invoices shall be processed for payment, as follows:

1. Checks shall be prepared to coincide with batches of approved invoices being paid. Generally, checks will be prepared every other week.
2. A copy of the check stub is attached to the invoices that are being paid with that check.
3. The payment (check copy and invoices being paid) is filed alphabetically by vendor. These files are retained for seven fiscal years.
4. The payment disbursement report is review and approved by the Financial Director.
5. Checks and supporting documentation are given to the Executive Director and other signors for review and signature. Signed checks are returned to the Finance Department to prepare for mailing.
6. Checks to be mailed are given to the receptionist to post and mail.
7. Check Registers are filed chronologically by month.

Voided Checks

Voided checks will have VOID written across the face of the check. Following processing in

the financial reporting system, voided checks will be maintained numerically.

Unauthorized

Checks shall not be prepared in contravention of the foregoing procedures. In addition, checks shall not be:

1. Prepared out of sequence
2. Signed in advance or without a payee
3. Prepared on the basis of verbal authorization

Cash Receipts

General

The term cash is used in a broad sense and includes currency, checks, money orders, electronic bank transfers, and money on deposit with banks.

A cash receipt, regardless of form, is the accounting authorization for increasing a recorded cash balance. Usually, the entry to record cash results in a corresponding increase in revenue; although the offset can also be an increase to a liability (Notes Payable), or a decrease to another asset (Accounts Receivable).

Procedure

Cash is derived from various sources:

1. Receipts from agencies in connection with grant awards or contractual agreements
2. Miscellaneous receipts for program support
3. Donations

All checks or cash received, through the mail or otherwise, will be turned over to main office receptionist for processing. The receptionist will log all receipts in the In-coming Funds excel file with the date received, date of the check, who the check or cash is from, and the amount of the check or cash. The receptionist will then contact the Finance office who will pick-up the cash and checks and place them in a locked drawer until the deposit is prepared

The accountant prepares the deposit slip and takes the deposit to the bank. Deposit is recorded into the financial reporting system. The Finance Director periodically compares the In-coming Funds file to the validated deposit slips received from the bank.

Transactions and Documentation

The fiscal office of the agency acts as the controller for the agency funds. This branch of the agency must monitor all transactions involving agency funds to ensure that procedures are being followed and that personnel making transactions are authorized to do so.

Proper documentation must be maintained for all fiscal transactions.

This documentation can consist of, but is not limited to the following: purchase orders with vendor invoices, canceled checks, time sheets, payroll change notices, bank statements, vendor receipts, consultant contracts, in-kind vouchers, etc. All documentation and fiscal records are stored for seven years before destruction, unless otherwise required by the funding source. All records and documentation are shredded at the time of disposal to ensure confidentiality.

General Journal Entries

General

General Journal entries in the computerized Financial Management System are generally used to record:

- Payroll cost based on the Payroll Register for the pay period.

- Prepaid and accrual transactions made monthly to place costs in the accounting system in appropriate periods.

- Prior period adjusting and correcting entries to the extent they cannot be made through other books of entry.

- In-Kind contributions and other forms of matching requirements.

- Allocation entries to allocate agency wide costs based on identifiable bases

To the extent possible, correcting transactions except coding errors are made in the original book recording the error. The incorrect entry is recorded as a minus, followed by the corrected transaction. This procedure is suggested in order to provide clearer information about the correction and a simpler audit trail.

Appropriate supporting documentation should be attached to the journal entry as backup for the entry. General Journal batches are approved by the Fiscal Director.

Bank Reconciliation

Bank accounts are maintained on an as required basis. The agency attempts to keep the number of bank accounts to a minimum.

All incoming Bank Statements are reconciled by the Financial Director. After the Statements have been reconciled the Finance Director will give them to a member of the Finance Committee for a final review. After the final review the Statements will be returned to the Finance Director for filing.

The bank reconcile process utilizes the financial software system. The reconciliation of register to bank statement report lists all deposits, cancelled checks and outstanding checks,

Non-Expendable Personal Property

General

As a matter of organizational policy, nonexpendable personal property generally has a useful life in excess of one year and an acquisition cost of \$2000.00 or more.

Such property, when acquired, is expensed against the appropriate funding source and is then capitalized as an asset for purposes of physical control. Expenditures for Non-expendable Personal Property are identified and reduce the balance of available funds. Periodically such expenditures are recorded as assets in order to link continuing financial accountability with physical control.

The organization maintains a file which identifies each asset as to acquisition date, type, description, serial #, location and funding source.

Overall administration of non-expendable personal property is the responsibility of the Fiscal Department. This administration includes the establishment of procedures for identification, control, transfer and disposal of non-expendable personal property. The responsibility for physical control and accountability rests with Program Heads. At least once every two years, Program Heads shall verify the existence of assets through physical inventories. These inventories shall be documented and submitted to the Fiscal Department for reconciliation to subsidiary records and accounts.

Cash Control

General

A cash balance is essential for each account maintained by the organization. The number of cash accounts will be kept to a minimum in the interest of strengthening internal control over cash.

The cash control is for the purpose of tracking cash balances. A list of checks issued and voided is maintained. A separate control is maintained for each account. The control will, at a minimum, contain the following information:

1. Date
2. Receipts by cash receipt number
3. Disbursements by range of check numbers
4. Voided Checks
5. Bank Transfers

The cash control is reconciled to the general ledger and with the bank statements at the end of each month.

Transfers:

Periodically, according to need, cash will be transferred from one bank account to another within the same bank.

Borrowing:

A line of credit has been approved by the Board of Directors and established with a local bank. If the Agency needs to borrow against this line to cover cash flow needs, the Executive Director and a Board of Director Officer will authorize a draw on the line from the Bank. The funds are electronically transferred to the appropriate account by the bank, and a cash receipts entry is written to record the Note Payable. Payments on the line of credit are processed through the Accounts Payable system. Any interest incurred on the line of credit is charged to the Agency's unrestricted funds and is not charged against any grant or contract.

Other borrowing on behalf of the organization requires prior Board approval and two authorized signatures.

Travel Expense Reimbursements

General

Travel policies and procedures are applied to all employees and to all programs administered by the organization. Employees are expected to travel by the most expeditious means consistent with the purpose of travel.

The organization's vehicles are to be used during working hours for work purposes only. They are not to be used for personal business. When not in use, vehicles should normally be parked at a designated site.

Out of County Travel

Out of town travel requests must be completed prior to an employee, Board member or Policy Council member's attendance at conferences, meetings, etc. out of town. Funds will be advanced for upcoming travel only upon receipt of a completed and properly approved travel authorization form. Overnight travel status for staff must be authorized on an "Out of Town Travel Authorization/Advance Form" in advance by the appropriate Program Director or his or her designee and Executive Director. All requests for Out of Town Travel for Program Directors must be approved by the Executive Director or his or her designee. This request may serve as a disbursement voucher when an advance is requested. Advances will be allowed within one week prior to the date of travel.

Business meals will be reimbursed at a daily per diem rate locality based published in the federal domestic per diem rate chart. If locality is not listed, the Continental US (CONUS) rate will be used. The Agency follows the IRS policies for per diem rates for meals and incidentals based on the number of days the travel will cover. These rates are updated annually by the IRS and will be adjusted by the Agency accordingly. When the per diem rate is used for travel advances for meals and incidentals, the Agency does not require the return of receipts. In instances where the employee incurs (or has received an advance for) gas, parking or toll expenses they will be reimbursed for these expenses upon return of the actual receipts that specify the dollar amount to be reimbursed.

In the event that meal(s) are covered by someone other than the traveler, (included in conference, etc.) then the per diem amount for the meal that is provided must be deducted from the daily allowance.

Within five working days of travelers return, an expense statement must be completed outlining daily expenses. All expenses with the exception of mileage and per diem meals must be accompanied by receipts. CAPCO will not reimburse any tax paid on hotel/motel rooms in New York State. Tax exempt forms should be submitted to the business at check-in or with pre-payment. Reimbursement will follow receipt review and approval of expense statement by Fiscal Office.

Local Travel

Employees required to engage in local travel as a part of their work responsibilities shall maintain a daily log showing total miles driven, origin and destination, purpose of trip and program to be charged. Local travel is approved by supervisor. Mileage reimbursement is

submitted in online timecard system. Reimbursement will be made at the current Federal Standard Mileage Rate.

Travel Advances

Advances are allowable for out-of-county travel if hardship is created by reimbursement upon return. Advances shall be kept within amounts expected for per diem. To receive a travel, advance an "Out of Town Travel Form" will be completed and approved. Within one week following the date of travel, the right column of the form shall be submitted with appropriate receipts. Any overage advanced shall be returned. Additional funds due will be paid through accounts payable.

At the time an advance is made the appropriate expense account will be debited. Upon submission of the actual travel costs the program will be adjusted for actual costs.

Matching Share

General

Matching share may be in the form of cash or in-kind contributions. A separate and accurate record of matching share must be maintained for each grant, contract, or other restricted source of revenue where a match is required. This means that accounting records should show the status of each project's matching revenue and expenditures.

Matching share is established by the approved budget in terms of revenue and expenditures by line-item category. The accounting system records actual matching revenue and expenditures during the project period. In this manner, complete accounting and reporting of grant financial activity is contained within the financial records for each restricted source of revenue. The status of cash or in-kind matching shares and their adequacy at any time can be determined by reviewing each grant account.

Matching contributions must consist of the types of charges that are allowable under federal cost principles. An unallowable cost may not be used as a contribution. Payment of an unallowable cost cannot be used as a matching share if paid from non-federal funds.

Matching contributions are based on cost or values established in consonance with federal cost principles. Documentation of matching contributions must be consistent with documentation of paid costs.

Cash Matching Share

The matching share in the form of cash is recorded in the grant account with grantor and other revenue in accordance with the budget. All expenditures are recorded in the grant account or

cost center. In this manner, complete accounting and reporting of grant financial activity is contained within the cost center. The status of the cash matching share and its adequacy at any time can be determined by reviewing expenditure levels within each grant account.

Cash matching may be credited directly to appropriate restricted accounts as received or may be placed in the organization's unrestricted account for transfer periodically.

Transfers of matching revenue among accounts is done through a plus and minus of the local revenue code. The organization's account is debited by a minus revenue transaction and the appropriate project or grant account is credited by a positive transaction. This procedure prevents revenue from being doubled on organization-wide statements.

In-Kind Matching Contributions

In-kind contributions (also referred to as contributed services and soft match) are non-cash contributions provided by non-federal parties. These contributions may be in the form of goods or services and real or personal property, or use thereof, donated by other public agencies and institutions, and private organizations and individuals. They may be in form of volunteer or donated services, or depreciation or use charges.

Budgeting for Matching Share

In kind contributions or cash used as matching share must be contained in a grantor approved budget. The matching share affects both the revenue and expenditure structure of the budget and needs to be clearly set forth during budget development.

Commitments in writing from contributing agencies should be obtained during the budget development indicating the amount of services that will be rendered and contributed, anticipated reimbursement, if any, and the nature of the expenditures to be incurred in accordance with the work program. Agreement should be reached with the grantor as to the nature of the in-kind contributions, method for valuation and the documentation standards to be required.

Valuing In-Kind Contributions

In-kind contributions by grantees and third parties are established at actual cost or through valuation procedures set forth as a part of federal cost principles. Actual costs are established through documentation standards discussed later in this guide. In the absence of actual cost, procedures for valuing in-kind contributions are set forth as follows:

Volunteer services

These are services furnished by professional and technical personnel, consultants,

and other skilled and unskilled labor. To be allowable, volunteered services must be an integral and necessary part of an approved program. Rates for volunteer services should be consistent with those paid for similar work in the agency or in the labor market in which the organization competes for the kind of services involved.

Donated expendable personal property

Expendable equipment and supplies should be assessed at reasonable values not exceeding fair market value of the property at the time of donation.

Donated nonexpendable personal property, buildings, and land

If the purpose of the grant is to furnish equipment, buildings, or land or otherwise provide a facility, the total value of the donated property may be claimed as a matching share. If the purpose of the grant is to support activities that require the use of equipment, buildings, or land on a temporary or part-time basis, depreciation or use charges for equipment and buildings may be made. The full value of equipment and other capital assets and fair rental charges for land may be used provided that the grantor agency has approved the charges.

The value of nonexpendable personal property may not exceed the lesser of cost or fair market value of equipment and property of the same age and condition at the time of donation.

The value of land and buildings may not exceed the lesser of cost or fair market value at the time of donation as established by an independent appraiser and certified by a responsible official of the Agency.

The value of donated space shall not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately owned building in the same locality.

The value of loaned equipment shall not exceed its fair rental value.

Documentation Requirements

The basis for determining the valuation of in-kind contributions must be clearly documented.

In-kind contributions must be supported by documentation in a form that identifies adequately the nature and cost or value of the contribution in order to be allowable charges to a program. They must also be consistent with the federal criteria cited earlier. Accounting records must be adequate to support expenditures or values claimed as a contribution by the Agency or third parties and be susceptible to financial and compliance auditing to ascertain that they meet the

terms and conditions of the grant. Documentation should be reviewed at least annually to ensure compliance and accuracy.

PERSONNEL & PAYROLL PROCEDURES

All employees of CAPCO have a personnel file which contains an Employee Status Form. All new hires must have a completed Employee Status Form in their file. Any changes regarding the information on this form must be accompanied by a payroll change notice.

Additional documentation included in the personnel file is any information regarding performance, training, education credentials, policy signoffs, pay rate change signoffs, and any other records needed for the specific program-area (ex. Head Start driving records). A separate file is kept on each employee which contains background check information, health information, claims, unemployment benefits, and other personal information not appropriate for a personnel file per legal standards and best practice.

Payroll Records

CAPCO is on a bi-weekly payroll system with Complete Payroll Processing. All timesheets must have documented approval using an online timekeeping system by the employee and by the employee's immediate supervisor. Timesheets are due for completion and approval by the last day of the payroll cycle per the CAPCO Pay Schedule.

Checks are distributed to the employees as follows: Fiscal Office separates checks by departments and provides to the Main Office Receptionist for distribution on the pay date. Each employee must the paycheck sign-out log sheet and date it when receiving their physical check. At the end of the pay date, all checks yet to be distributed are mailed to the employee address on file with payroll by the Receptionist. The sign-out log sheet is provided back to the Fiscal Office before the end of the pay date.

FIXED ASSET MANAGEMENT

Capitalization Policy

Physical assets acquired with unit costs of \$2,000 or greater are capitalized as fixed assets on the financial statements. Items with unit costs below this threshold shall be expensed in the year purchased.

Capitalized fixed assets are accounted for at their historical cost and all such assets, except land and certain works of art and historical treasures, are subject to depreciation over their estimated useful lives, as described later.

Contributed Assets

Assets with fair market values of \$2,000 (per unit) or greater that are contributed to CAPCO shall be capitalized as fixed assets on the financial statements. Contributed items with market values below this threshold shall be expensed in the year contributed.

Capitalized contributed assets are accounted for at their market value at the time of donation and all such assets, except land and certain works of art and historical treasures, are subject to depreciation over their estimated useful lives, as described later.

Establishment and Maintenance of a Fixed Asset Listing

All capitalized fixed assets shall be recorded in a property log. This log shall include the following information with respect to each asset:

1. Date of acquisition
2. Cost
3. Description (including color, model, and serial number)
4. Location of asset
5. Depreciation method
6. Estimated useful life

A physical inventory of all assets capitalized under the preceding policies will be taken on bi-annual basis by each department/program at each program year end. Such physical inventories shall be signed and certified as to their accuracy. This physical inventory shall be reconciled to the property log and adjustments made as necessary. All adjustments resulting from this reconciliation will be approved by the Fiscal Director.

There is no requirement to record any property purchases less than \$2,000. Any department may inventory property and equipment purchases as required by contractual agreement or as they feel necessary for control purpose.

Each Department must have a process in place for the safe guarding of assets with a purchase price of less than \$2,000.

Receipts of Newly-Purchased Equipment and Furniture

At the time of arrival, all newly-purchased equipment and furniture shall be inspected for obvious physical damage. The receipt and acceptance of goods must be done by an employee independent of purchasing. If an asset appears damaged or is not in working order, it shall be returned to the vendor immediately.

In addition, descriptions and quantities of assets per the packing slip or bill of lading shall be compared to assets delivered. Discrepancies should be resolved with the vendor

immediately.

Depreciation and Useful Lives

Fixed assets are depreciated over their estimated useful lives using the straight-line method.

In the year of acquisition, depreciation is recorded based on the number of months the asset is in service, counting the month of acquisition as a full month.

Estimated useful lives of capitalized assets shall be determined by the Fiscal office in conjunction with the department or employee that shall utilize the asset. The following is a list of the estimated useful lives of each category of fixed asset for depreciation purpose:

Furniture and fixtures	7 years
General office equipment, appliances	7 years
Computer hardware and peripherals	3 years
Computer software	5 years
Leased assets	life of lease
Leased hold Improvements	remaining lease term
Vehicles	5 years

Alternatively, at the direction of the Fiscal Director, capitalized assets may be depreciated over useful lives expressed in terms of units of production or hours of service in place of the preceding useful lives expressed in terms of time.

Repairs of Fixed Assets

Expenditures to repair capitalized assets shall be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property.

Expenditures to the repair capitalized assets shall be capitalized if the repairs increase the value of property, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs shall be depreciated over the remaining estimated useful life of the property. If the repairs significantly extend the estimated useful life of the property, the original cost of the property shall also be depreciated over its new, extended useful life

Dispositions of Fixed Assets

In the event a non-expendable asset is sold, scrapped, donated or stolen, adjustments need to be made to the fixed asset listing and property log. If money is received for asset, than the difference between the money received and the book value” (purchased price less depreciation) of the asset will be recorded as a loss if the money received is less than the

book value and a gain if the money received is more than the book value.

Write-Offs of fixed Assets

The Department Director approves the disposal of all capitalized fixed assets that may be worn out or obsolete. Property that is discovered to be missing or stolen will be reported immediately in writing to the Fiscal Director. If not located, this property will be written off the books with the proper notation specifying the reason.

COST ALLOCATION

The purpose of the cost allocation plan is to state, in writing, the calculation and methods that Cortland County Community Action Program, Inc. will use to allocate cost to various programs and grants.

Direct costs are costs that can be identified with a specific final cost objective. Indirect costs are costs that have been incurred for common or joint objectives and cannot be readily identified with a final cost objective.

See Appendix A.

FINANCIAL REPORTING

Internal Reporting

For control, a financial statement is completed each month for each program. This report is distributed to Program Coordinators and Directors, the Executive Director, the Policy Council and the Board of Directors and includes figures comparing budget to expenses. This analysis allows for the realistic planning for future expenditures.

Reporting to Funding Sources

The following reports must be completed by the Finance Department and submitted within 30 working days following the end of each quarter/month unless otherwise stated.

CSBG

Periodic Financial Statements submitted to grantor

NYS Healthy Families

Quarterly Financial Statements submitted to grantor

Head Start

The requests are made via PMS Funds transfer system as needed

Weatherization

Monthly financial statements are submitted each month. Standard Vouchers along with a Consolidated Weatherization Status Report and related documents.

WIC

Monthly Financial Statements along with a Standard Voucher.

Consumer Directed Care

Medicaid billings are submitted after each pay period.

Reports require a signature from either the Executive Director, Chairperson of the Board, or Program Director.

DOCUMENT RETENTION POLICY

This policy is intended to comply with contractual requirements, applicable laws and regulations and eliminate accidental destruction of important agency documents (both electronic and physical). The following table provides the minimum retention requirements for CAPCO documents unless contractual obligations dictate otherwise.

See Appendix B.

INVESTMENT POLICY

The CAPCO Board of Directors must approve any investments for the Agency (this excludes the deposit of funds into an interest bearing checking account).

It is the Policy of the CAPCO Board of Directors to treat all investments of the organization, including those funds that are legally restricted in a responsible fiduciary capacity for the purpose of accomplishing the organizations' tax-exempt mission. As such, the policies described in this section are to be interpreted in light of that overall sense of stewardship, and the investment standards of the CAPCO Board shall be those of a prudent investor.

The Board of Directors of CAPCO has delegated supervisory authority over its investing activities to the Finance Committee of the Board. The Finance Committee is responsible for regularly reporting on the organizations investments to the full Board.

CAPCO's investment objectives are the preservation and protection of the organization's assets, as well as the maintenance of liquid reserves to meet obligations arising from unanticipated activities, by earning an appropriate return on investments.

Once investments are being considered by the Agency, the following information can be added as needed:

- A. *What investments are allowable*
- B. *How the investments will be accounted for*
- C. *The management procedure*
- D. *The reporting procedure*

The reporting procedures should include a periodic report by the Finance Director to the Finance Committee with the following information for each investment:

- A. *Acquisition date of the investment*
- B. *Whether the investment was purchased or donated*
- C. *Purchase cost, or value assigned to the investment*
- D. *A description of the investment*
- E. *Date of maturity*

- F. Interest rate*
- G. Holder of security*
- H. Current market value*
- I. Unrealized gain or loss*
- J. Accrued interest receivable*
- K. Year-to-date income received*

UNRELATED BUSINESS ACTIVITY

Approval Required by Board of Directors

CAPCO provides services to income eligible clients according to various program guidelines. If a Program Director wishes to provide services outside the scope of the programs guidelines and this will result in profit to the program, the Board of Directors must pre-approve such activity.

Identification and Classification

It is the policy of CAPCO to properly identify and classify income-producing activities that are unrelated to the Organizations's tax-exempt purpose using the guidelines described in the Internal Revenue Code and underlying regulations. Such income accounts shall be segregated in separate accounts in the GL of Agency in order to facilitate tracking and accumulation of unrelated trade or business activities.

Reporting

It is the policy of CAPCO to file IRS Form 990-T to report taxable income from unrelated trade or business activities. Form 990-T is not subject to any public access or disclosure requirements. Accordingly, it is the policy of CAPCO not to distribute copies of Form 990-T to anyone other than management of the Organization.

CONCLUSION

This manual is intended to encompass the majority of issues and procedures connected with the accounting for Cortland County Community Action, Inc. From time to time minor changes may be made in the described systems. In the event of any significant deviation from this manual, the pertinent section will be revised and submitted to the Board of Directors for approval.

Appendix A: Cost Allocation Plan

Cortland County Community Action Program, Inc.

Cost Allocation Plan

Purpose/General Statements

The purpose of the cost allocation plan is to state, in writing, the calculation and methods that Cortland County Community Action Program, Inc. will use to allocate cost to various programs and grants.

Direct costs are costs that can be identified with a specific final cost objective. Indirect costs are costs that have been incurred for common or joint objectives and cannot be readily identified with a final cost objective.

General Approach

It is the policy of Cortland County Community Action Program, Inc. that only costs that are allowable, reasonable, and allocable to a federal award shall be charged to that award directly or indirectly. All unallowable costs shall be appropriately segregated from allowable cost, in the general ledger in order to assure that unallowable costs are not charged to federal awards.

Charging of Costs to Federal Awards

Segregating Allowable From Unallowable Costs

The following steps are taken to identify and segregate costs that are allowable and unallowable with respect to each federal award:

1. The budget and grant/contract for each award shall be reviewed for costs specifically allowable or unallowable.
2. Accounting personnel shall be familiar with the allowability of cost provisions of Office of Management and Budget Circular A-122, "Cost Principles for Non-Profit Organizations", particularly:
 - A. The list of specifically unallowable cost found, (Executive Order 21 selected items of cost), such as alcoholic beverages, bad debts, contributions, fines and penalties, lobbying, etc.

- B. Those costs requiring advance approval from federal agencies in order to be allowable in accordance with Executive Order 21, such as foreign travel, equipment purchases, etc.
- 3. No costs shall be charged directly to any federal award until the cost has been determined to be allowable under the terms of the award and/or Office of Management and Budget Circular A-122.
- 4. For each federal award, an appropriate set of general ledger accounts shall be established in the chart of accounts of Cortland County Community Action Program, Inc. to reflect the categories of allowable costs identified in the award or the award budget.
- 5. All items of miscellaneous income or credits, including the subsequent write-offs of uncashed checks, rebates, refunds, and similar items, shall be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to charges that were originally charged to federal award or to activity associated with a federal award. The reduction in expenditures shall be reflected in the year in which the credit is received (i.e. if the purchase that results in the credits took place in a prior period, the prior period shall not be amended for the credit).

Criteria for Allowability

The Policy of Cortland County Community Action Program, Inc. is that all costs must meet the following criteria in order to be treated as allowable direct or indirect cost under a federal award:

- 1. The cost must be “reasonable” for the performance of the award, considering the following factors:
 - A. Whether the cost is of a type that is generally considered as being necessary for the operation of the organization or the performance of the award.
 - B. Restraints imposed by such factors as generally accepted sound business practices, arm’s length bargaining, federal and state laws and regulations, and the terms and conditions of the award.
 - C. Whether the individuals concerned acted with prudence in the circumstances.
 - D. Consistency with established policies and procedures of the organizations, deviations from which could unjustifiably increase the cost of the award.
- 2. The cost must be “ allocable” to an award by meeting the following criteria:
 - A. The cost is incurred specifically for a federal award.
 - B. The cost benefits both the federal award and other work, and can be distributed in reasonable proportions to the benefits received; or
 - C. The cost is necessary to overall operations of the organization, but where a direct relationship to any particular program or group of programs cannot be demonstrated.

3. The cost must conform to any limitations or exclusions of Office of Management and Budget Circular A-122 or the federal award itself.
4. Treatment of costs must be consistent with the policies and procedures that apply to both federally financed activities and other activities of the organization.
5. Cost must be consistently treated over time.
6. The cost must be determined in accordance with generally accepted accounting principles.
7. Costs may not be included as a cost of any other federal financed programs in the current or prior periods.
8. The cost must be adequately documented.

Allocation of Costs

The following information summarizes the procedures that will be used by Cortland County Community Action Program, Inc. in regards to allocation of costs.

A. Compensation for Personnel Services – Documented by timesheets and distribution report showing by employee the allocation based on time spent on each program or grant. Wages are charged directly to program/grant for which work has been done. Wages for administrative staff are charged to management and general, and allocated thru ADM allocation which is discussed below.

1. Fringe benefits (FICA, SUI, Disability, and Workers Compensation) are allocated in the same manner as wages. Health, Dental, Life insurance cost that is incurred by Cortland County Community Action Program, Inc. (total insurance cost minus employees portion) are charged directly to program/grant for which work has been done.
2. Vacation, sick, personal and holiday pay are allocated the same as wage allocation is conducted.

B. Travel Costs – Allocated based on the purpose of travel. All travel costs local and out of town are directly charged to the appropriate programs for which travel was incurred.

C. Professional Services Costs (such as consultants, and audit services) – All consultant costs are directly charged to the programs that are receiving benefits from the service. Audit services are allocated amongst all programs which require an independent audit. This allocation is based on the programs (calendar year) actual expenses.

D. Office Expenses/Supplies – Allocated based on usage. Office supplies used for a specific program will be directly charged to that program. Office expenses/supplies

that are for administrative staff are charged to management and general, and allocated by ADM allocation which is discussed below.

- E. Postage Expenses (postage, postage meter lease, postage supplies) – Allocated based on the postage used per month. Postage is tracked by a licensed postage machine, which is maintained by the agency, and is not available for personal use. Each program is assigned a postage meter code to track actual usage.
- F. Equipment – All equipment used for a specific program will be directly charged to that program. Equipment that is for administrative staff is charged to management and general, and allocated by ADM allocation which is discussed below.
- G. Duplicating/Printing (includes supplies, maintenance, and repairs) – Costs are directly charged based on the percentage of copies made by each program. Each program is assigned a copier code to track the number of copies made by each program. Codes that are shared by Head Start and Early Head Start are allocated based on enrollment numbers.
- H. Commercial Insurance (Auto, Liability/Property, Child Accident, Erisa Bond, Directors & Officers, Pollution Control) – Insurance needed for a particular program is charged directly to the program requiring the coverage. In regards to insurance coverage that effects the agency (Erisa Bond & Directors & Officers) coverage is charged to management and general and allocated thru ADM, which is discussed below. Site insurance coverage (Property/Liability) is based on the value of each site and directly charged to the appropriate program requiring the coverage.
- I. Telephone – Allocated based on site and directly charged to the corresponding program. Telephone expenses that are shared, are allocated by number of staff per program and charged to corresponding program.
- J. Internet – Allocated based on site and directly charged to the corresponding program. Internet expenses that are shared are allocated by number of staff per program and charged to corresponding program.
- K. Facilities Expenses (Janitorial Services, Trash Removal, Building Maintenance, Utilities) – Allocated based on square footage. Program percent of square footage is calculated by space occupied by program divided by the total square footage of the building. Trash removal and Utilities for a specific site are allocated to the program receiving the benefits.
- L. Parking Lot Rent – Allocated by the number agency vehicles and people using the parking lot, than by program that vehicle/employee is assigned. Parking lot rent is than charged to the appropriate program.

- M. Office Rent - Allocated based on square footage. Program percent of square footage is calculated by space occupied by the program divided by the total square footage of the building.
- N. Payroll Processing – Allocated on the number of employees per pay period, based on time worked on each program.
- O. Training/Conference Expense – Allocated to the program benefiting from the training, conference or seminars. For administrative staff, if the conference benefits more than one program the charges go to management and general, and are allocated by ADM allocation which is discussed below.
- P. Administrative Allocation – This covers all administrative expenses that benefit more than one program. Expenses can include but not limited to, ADM wages, ADM fringe, ADM office supplies, etc. Allocation based on programs calendar year expenses divide by total agencies calendar year expenses less ADM. This percentage is then applied to ADM expenses and charged to corresponding programs.

Appendix B: Record Retention Policy

Cortland County Community Action Inc.

Purpose: This policy is intended to comply with contractual requirements, applicable laws and regulations and eliminate accidental destruction of important agency documents (both electronic and physical). The following table provides the minimum retention requirements for CAPCO documents, unless contractual obligations dictate otherwise.

Document Type	Retention Requirement
Accounts Payable ledgers & schedules	7 years
Audit Reports	Permanently
Bank reconciliations	2 years
Bank Statements	7 years
Checks - for important payments	Permanently
Contracts, mortgages, notes & leases	7 years after expiration
Correspondence – General	2 years
Correspondence – with customers & vendors	2 years
Correspondence – Legal & important matters	Permanently
Deeds, mortgages & bills of sale	Permanently
Depreciation Schedules	Permanently
Duplicate Deposit slips	2 years
Employment applications	3 years
Expense analysis – allocation schedules	7 years
Year end financial statements	Permanently
Insurance policies	7 years after expiration
Insurance records, claims, accident reports, etc...	Permanently
Internal audit reports	7 years
Inventories of products, materials & supplies	7 years
Invoices	7 years
Minute books, bylaws and charter	Permanently
Patents & related papers	Permanently
Payroll records & summaries	7 years
Personnel Files	7 years after separation
Retirement & pension records	Permanently
Tax returns & worksheets	Permanently
Timesheets	7 years
Trademark registration & copyrights	Permanently
Withholding Tax statements	7 years

Physical records to be retained are archived at the main office in the basement storage area in

Cortland. Records ready for archiving are boxed, labeled with the contents and period covered. Archived records required to be retained permanently will be marked as such. Electronic records are on the Agency Main Office Server.