

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

- I. Call to Order
- II. Motion for Approval of June 2022 minutes
- III. Standing Committee Reports
  - 1) PP&E Committee—did not meet
  - 2) Board Development Committee
    - a.) **Resolution 22.43**—Re-seating of Ella DiIorio for 2<sup>nd</sup> Board term
    - b.) **Resolution 22.44**—Re-designation of Danielle Brown’s Board seat to consumer-sector representative
  - 3) Finance/Audit Committee
  - 4) Executive Committee
- 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.) Review of HS/EHS Focus Area 2 Monitoring Report
  - b.) **Resolution 22.45**—2022-2023 Health Insurance Renewals
  - c.) **Resolution 22.46**—CSBG PY 2022-2023 Contract/Budget Submission
- IX. Executive Session if needed
- X. Adjournment

**Cortland County Community Action Program, Inc.**  
**Board of Directors Meeting**  
**June 23, 2022**  
**Meeting Minutes**

I. **Call to Order**-meeting called to order at 12:04 pm.

Members Present: Shelly Warnow, Mary Bliss, Sarah Beshers, Billie MacNabb, Patty Schaap, April Dennison, Jeanette Dippo, Doug Bentley, Mary Beth Mathey, Ella Dilorio, Danielle Brown, Lynn Sypher, Larry Woolheater

Excused: Penny Prignon, Melissa Alvord

II. **Motion for Approval of May 2022 Minutes** made by Doug Bentley, 2<sup>nd</sup> Mary Beth Mathey.  
Motion carried.

III. Standing Committee Reports

1) **PP&E Committee**-met June 8, 2022. Committee reviewed the HS/EHS Management reports, CLASS report, and School Readiness Goals. Also discussed filling Doug's seat on this committee.

a.) **Resolution 22.35** – Motion to accept HS/EHS Spring 2022 CLASS Reports made by Doug Bentley, 2<sup>nd</sup> by Larry Woolheater, motion terminated

b.) **Resolution 22.36**—Motion to accept HS/EHS Reports for Fall & Winter School Readiness Goals made by Lynn Sypher, 2<sup>nd</sup> Mary Beth. Motion carried.

2) **Board Development Committee**—did not meet.

3) **Finance/Audit Committee**- committee met on June 16, 2022. Discussed on-going issues and uncertainty with CDPAP in general and Fidelis contract/billing. Also discussed breaking the lease with Elm Tree and proposed concessions, the Energy Services 2022 Budget Submission, and the CARES amendment. Committee was informed WIC budget will be discussed at full board meeting due to timing and due date

Motion to accept April Financial statements made by Doug Bentley, 2<sup>nd</sup> Mary Beth Mathey.  
Motion carried.

a.) **Resolution 22.37**—Motion to accept the 2022 WAP Grant/Budget Submission made by Ella Dilorio, 2<sup>nd</sup> by Doug Bentley. Motion carried.

b.) **Resolution 22.38**—Motion to accept CSBG CARES contract amendment made by Lynn Sypher, 2<sup>nd</sup> by Mary Bliss. Motion carried.

c.) **Resolution 22.39**—Motion to approve 2022 United Way Grant Submission made by Larry Woolheater, 2<sup>nd</sup> by Ella Dilorio. Motion carried.

4) **Executive Committee**-met to discuss proposed changes to CAPCO accrued time, inclement weather and leave policies

a.) **Resolution 22.40**—Motion to accept changes to Changes to Personnel Policies and Procedures made by Lynn Sypher, 2<sup>nd</sup> by Mary Beth Mathey. Motion carried.

- IV. **Executive Director Report**-Greg reviewed his 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**-no old business
- VIII. **New Business**-Greg reviewed the WIC budget and the process for the HS/EHS Deficiency Corrective Action Plan. The Corrective Action Plan is currently in draft form. The final plan will be provided to the board.
  - a.) Resolution 22.41—Motion to accept the 2022 WIC Continuation Grant/Budget Submission made by Ella Dilorio, 2<sup>nd</sup> by Larry Woolheater. Motion Carried.
  - b.) Resolution 22.42—Motion to the draft HS/EHS Deficiency Corrective Action Plan made by Jeanette Dippo, 2<sup>nd</sup> by Doug Bentley. Motion carried.
- IX. **Executive Session** if needed-None Needed
- X. **Adjournment**-Motion to adjourn made by Larry Woolheater, 2<sup>nd</sup> by Danielle Brown. Meeting adjourned at 1:24 pm.

**Board Development Committee Meeting****July 19, 2022**

Meeting called to order at 8:50 am. Members present: Larry Woolheater and Jeanette Dippo  
Staff: Kirsten Parker

Ella Diiorio's term is ending this month. We already have an updated application because we just changed her sector on the board a few months ago. We have contacted Ella and she is willing to continue for another 5-year term. We did not have quorum at this meeting to vote, but both Jeanette and Larry are in favor.

Danielle Brown was seated on the board as a private sector representative. We should have seated her as a low-income representative. We have petitions from low-income participants. Jeanette and Larry in favor of changing Danielle's sector at the next meeting.

Because we did not have quorum, we will seek approval by email from the other committee members and present the resolutions under new business at the board meeting.

No further business. Meeting adjourned at 8:55 am.

***Resolution of the Board of Directors***

***Of***

***Cortland County Community Action Program, Inc.***

**Resolution No. 22-43**

**WHEREAS**, the Cortland County Community Action Program, Inc. Board Development Committee has reviewed the re-seating of Ella DiLorio to the Board of Directors for a 2<sup>nd</sup> 5-year term and,

**WHEREAS**, the Cortland County Community Action Program, Inc. Board of Directors has reviewed the re-seating of Ella DiLorio to the Board of Directors for a 2<sup>nd</sup> 5-year term,

**IT IS HEREBY RESOLVED** that on July 28, 2022, the CAPCO Board of Directors accepts as presented the re-seating of Ella DiLorio to the Board of Directors for a 2<sup>nd</sup> 5-year term.

Shelley Warnow  
Board President

July 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](http://www.capco.org)

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

### Board Member Application

*Private Sector Representation*

Name: Ella M. DiToro Date: 5/18/2022

Home Address: 1877 PREBLE RD PREBLE NY 13141

Home Phone: 607.591-7745 Cell Phone: 607.591.7745

Business Name: Cortland Housing Authority

Business Address: 42 Church St Cortland NY 13045

Business Phone: 607.753.1771 ext 223 Business Fax: 607.753.7313

Business Fax: \_\_\_\_\_ E-mail Address: editorio@Cortlandha.com

Preferred Communication:

☒ Mail to Home    ☐ Mail to Business    ☒ E-mail    ☐ Fax

Occupation (You May List More than One Occupation, Please List Primary Occupation First)

Executive Director, Cortland Housing Authority

Do you have any relationship professionally or personally that may impede your duties to serve CAPCO Board of Directors?

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

\_\_\_\_\_  
\_\_\_\_\_

I, Ella M. DiToro accept the invitation to serve on the Board of Directors and agree to adhere to the conditions of membership.

[Signature]  
Signature

***Resolution of the Board of Directors***

***Of***

***Cortland County Community Action Program, Inc.***

**Resolution No. 22-44**

**WHEREAS**, the Cortland County Community Action Program, Inc. Board Development Committee has reviewed the re-designation of Danielle Brown's Board of Directors seat to the low-income/consumer-sector designation and,

**WHEREAS**, the Cortland County Community Action Program, Inc. Board of Directors has reviewed the re-designation of Danielle Brown's Board of Directors seat to the low-income/consumer-sector designation,

**IT IS HEREBY RESOLVED** that on July 28, 2022, the CAPCO Board of Directors accepts as presented the re-designation of Danielle Brown's Board of Directors seat to the low-income/consumer-sector designation.

Shelley Warkow  
Board President

July 28, 2022  
Date

# Petition to Represent

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

PETITIONER'S NAME: Danielle Brown-Square Deal, Marathon, NY

In signing this petition, I acknowledge my endorsement of the individual named above to serve on the Board of Directors of Cortland County Community Action Program, Inc. (CAPCO) as a representative of the consumers of services of the organization.

NAME	ADDRESS	Recipient of CAPCO Services Yes/No	Meets Low Income Guidelines Yes/No
David Henry	22 Charles St.	YES <del>NO</del>	YES
Cody Abbato	22 Charles St.	YES	YES
Michelle Johns	Cortland	Yes	Yes
Tim E. Miller	22 Charles St.	Yes	Yes
Ronald Lyach	29 Charles St.	Yes	YES
Joe Krebbels	Cortland NY	yes	YES
Kyra Mitchell	Homer, N.Y.	yes	no.



## Finance Committee Meeting

July 22, 2022

Meeting called to order at 8:35 am

**Finance Committee Members present:** Doug Bentley, Shelly Warnow, Sarah Beshers. **Excused:** Penny Prignon and Ella Dilorio

**Staff:** Greg Richards, Kirsten Parker, Martha Allen

**Banking Issue**-Last week Kirsten received a call from Citizen's Bank. A check we had written to a legitimate vendor was deposited in an individual's account. Bank restricted it and called us. We were confident we would get that money back eventually (about \$7,000). Police report was filed. When Martha got back, she reconciled bank account and found that on June 30, someone had duplicated and forged a check and took approximately \$28,000 from our account. As a business, Tompkins Trust does not have to give us back this money because banking regulations only give us 24 hours to discover the issue. We would argue this with the bank but our insurance will cover bank fraud up to \$100,000. Police report has been updated; insurance claim was filed. We can join "Positive Pay" with Tompkins Trust. For about \$50 a month, we send a file containing information on all our checks to Tompkins Trust and they validate checks against our information before they release money. This will protect us from people trying to change or create fraudulent checks.

***Motion to enroll in Positive Pay made by Doug Bentley, 2<sup>nd</sup> by Sarah Beshers, motion carried.***

**Health Insurance**-We do not have finalized options, but we are happy with the quote we have. We were prepared to change insurance companies, if necessary, this year and we also looked at high deductible plans with an employer funded HRA. Dan, our broker, was able to get MVP gave us a pretty good quote. Dan was able to use that quote with Excellus to get us a 3.9% increase. It is not final yet and our current dental quote includes a small increase. Dan is going to keep working on it. Right now, the total increase is about 21,000 and we are looking at the agency absorbing about 75% of the increase. Greg and Martha are looking at the numbers and we will bring a proposal to the full board on Thursday.

Agency-Making progress on Fidelis billing, we should be caught up by the end of August

Early Childhood-the contract for last year is spent down. We do not have approval for COLA or QI. We have discovered we have about \$80,000 in CARES money we can spend until the end of the 5-year grant cycle. We will use that to continue to pay for Elm Tree and rescind our letter to break the lease. We have not been able to discuss this with Bruce yet, he is out of town.

Energy Service-submitted the final voucher, Spent out the extended 21.22 contract. The approval for the 22.23 contract approval was received yesterday. Denise was approved to purchase another van.

Family Development-CARES amendment approved. TRACS review went well. Sending in some additional documentation. We won't get final report for a few months.

WIC-WIC 22-23 budget is approved. RFA submitted for a third time, we don't expect to hear anything for quite some time, wouldn't start until October 2023. Application included Chenango County.

Correction in Martha's checklist-Energy Services June voucher was submitted (in addition to May).

Accounts receivable-Medicaid/Fidelis higher due to billing issues.

Doug questioned Crown Construction, Martha believes this is a coding issue, she will have staff investigate it. Sometimes it shows up on reports and sometimes it doesn't.

***Motion to accept and file the financial reports made by Doug Bentley, second Sarah Beshers, motion carried.***

Meeting adjourned at 9:25 AM.

FINANCE COMMITTEE REPORT  
SUMMARY of May 2022 FINANCIAL STATEMENTS  
PRESENTED BY Martha Allen  
July 21, 2022

**AGENCY**

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

The annual Agency audit through Bonadio Group remains in process and is being completed predominately remote by our auditors with an anticipated presentation in the September Board meeting.

**CONSUMER DIRECTED SERVICES**

CDPAP billing submitted for payment through the payroll ending 6/17/2022 with the exception of Fidelis billing. We continue to make progress on the Fidelis billing issue, and we were able to submit the 2<sup>nd</sup> back-billing file as we are actively working on files 3 & 4 as we continue to get caught up. We are working to be fully caught up with the back-billing and only billing current claims by the end of August 2022.

We are in the process of onboarding 2 Volunteer Drivers for the Volunteer Driver Program. We have not conducted any rides over the past several months due to no drivers currently signed-up through the Program. Our recruitment campaign and re-branding of our marketing materials has paid off as we work to onboard more volunteers and provide billable rides through MAS.

**EARLY CHILDHOOD DEVELOPMENT**

The HS/EHS Program has finalized the spend out of the PY 21-22 contract, spending the majority of the contract in light of low staffing and child enrollment over the past Program Year. We still do not have approvals on the COLA and QI budgets were submitted to the Office of Head Start. Once approved, this will be applied retroactively back to the beginning of the contract period, 6/1/2022.

Work continues on the projects at the HS/EHS South Main Facility with the pavilion being complete and the sidewalk work complete as well. As a reminder, funding for these projects, including the additional projects at the facilities, are through NYS OCFS stabilization funds. We were notified that OCFS Stabilization 2.0 funds are forthcoming, and we will have the opportunity to apply for each of our active center licenses. The funding for 2.0 is anticipated to be for staffing costs and recruitment, including opportunities for sign-on and retention bonuses.

We have worked through a solution for the Elm Tree lease. Following our attendance at the 2022 CAPLAW conference in June, we were able to gain the understanding that our original CARES funding through HS/EHS is still available through our contract period. Originally, it was communicated that we had a short time frame to use the funds, and now with the clarification we

have approximately \$80,000 to use for COVID purposes, including paying for the Elm Tree space as a larger socially distanced meeting space, gross motor space, and storage space.

### **ENERGY SERVICES DEPARTMENT**

The Energy Services Program has approval for the new contract package for the 2022-2023 grant cycle that technically began April 1<sup>st</sup>. We have signed and executed the contract.

The Program is still monitoring developments on the federal level that could result in additional funding for weatherization through what is being termed as 'BIL' and Weatherization Readiness Funding as a result of the bi-partisan infrastructure bill. There still remains no tangible information to share other than anticipated funding that is slated to be available in September. We still expect to learn more as we work through the summer months.

### **FAMILY DEVELOPMENT DEPARTMENT**

An amendment for the CSBG CARES contract was approved the week of 7/11/2022, and we have proceeded with the plans for the shower and freezer for the Salvation Army Warming Station as well as the awning and work for Family Essentials.

We completed the TRACS audit the week of 7/11/2022, which includes Fiscal standards and performance indicators. The auditors were impressed with our organization and level of detail in our materials, and we are working with our auditors to provide additional documentation to finalize the audit.

### **WIC**

We submitted and now have approval on the PY 2022 continuation contract (year 8 of our 5-year cycle). The contract has been signed and executed.

The RFA for the new 5-year cycle that starts October 2023 has been finalized (for a second time after the initial submittal in February) and submitted as of 7/19/22! As the Board and committee is aware, the new RFA for the new 5-year cycle includes the proposal to take on Chenango County WIC in addition to our Cortland County contract.

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

**FINANCE DIRECTOR MONTHLY CHECKLIST**

**FOR THE MONTH MAY 2022**

*Submitted by Martha Allen on July 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	May
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	4/30/2022
Form 1099's	1/31/2022	1/31/2022
<b>Program Reports</b>		
<b>CSBG 2021 -2022 py</b>		
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	4/26/2022
3rd Qtr Program/Fiscal Attestation Forms	7/31/2022	
4th Qtr Program/Fiscal Attestation Forms	10/31/2022	
<b>MWBE Reports</b>		
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	7/8/2022
2nd qtr MWBE Reports (Jul-Sep)	10/10/2022	
Unaudited Financial Statements - 21.22 Contract	11/30/2022	
<b>Energy Services</b>		
<b>WAP 21-22 PY</b>		
Monthly Voucher to Energy Services for presentation to DHCR	June	7/7/2022
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 - extended to June 2022	7/31/2022	7/8/2022
<b>Head Start &amp; Early Head Start</b>		
Quarterly Form 425: Enter in Payment Management System (PMS)		
Quarterly Cash Reports NI Loneger Required		
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	
<b>WIC 21-22py</b>		
<b>Monthly Voucher</b> (due 45 days after month end)	April	6/15/2022
<b>MWBE Reports</b>		
1st qtr MWBE Reports (January-March)	4/11/2022	4/11/2022
2nd qtr MWBE Reports (April to June)	7/10/2022	7/8/2022
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	

# CAPCO

## Aged Accounts Receivable Report

Aging Balance For	Last Paid	current	31-60	61-90	over 90	Balance
CARE COMPASS NETWORK	12/18/2020	\$0	\$0	\$0	\$800	\$800
Child and Adult Care Food Program	6/28/2022	\$0	\$0	\$0	\$1	\$1
CROWN CONSTRUCTION		\$250	\$0	\$0	\$0	\$250
CORTLAND COUNTY AREA AGENCY O	6/30/2022	\$0	\$6,832	\$3,413	\$1,938	\$12,183
Cortland County	5/19/2022	\$1,320	\$1,595	\$0	\$35	\$2,950
HEAP DEPARTMENT	7/14/2022	\$2,855	\$0	\$0	\$0	\$2,855
Medicaid	8/1/2917	\$0	\$64,423	\$146,191	\$1,456,960	\$1,667,574
NYSERDA-EMPOWER NEW YORK	7/8/2022	\$2,455	\$0	\$0	\$0	\$2,455
VTP-MEDICAID	6/2/2022	\$0	\$0	\$0	\$29	\$29
YMCA	7/31/2020	\$0	\$0	\$0	\$1	\$1
Grand Totals:		\$6,880	\$72,850	\$149,604	\$1,459,764	\$1,689,098

CAPCO  
Aged Accounts Payable Report

Vendor Name	current	31-60	61-90	over 90	Net Due
BRANDY FORD	\$0.00	\$0.00	\$0.00	\$87.38	\$87.38
HEP SALES	\$0.00	\$0.00	\$0.00	\$5.31	\$5.31
LOWE'S	\$56.99	\$0.00	\$0.00	\$0.00	\$56.99
MEGHAN DECKER	\$0.00	\$0.00	\$0.00	\$5.08	\$5.08
TAMI BAILEY	\$0.00	\$0.00	\$0.00	\$30.00	\$30.00
GRAND TOTALS:	\$56.99	\$0.00	\$0.00	\$127.77	\$184.76
A total of 5 vendor(s) listed					

# CAPCO

## Balance Sheet

**5/31/2022**

### ASSETS

#### CURRENT ASSETS

Cash	\$2,501,020
Grants Receivable	\$198,016
Accounts Receivable	

ACCOUNTS RECEIVABLE \$1,738,945

Less: ALLOWANCE FOR DOUBTFUL ACCOUNTS \$734,439

MEDICAID VARIANCE RECEIVABLE \$0

OTHER RECEIVABLES \$2,593

Net Accounts Receivable \$1,007,099

Prepaid Expenses (\$63,790)

**TOTAL CURRENT ASSETS \$3,642,345**

#### PROPERTY AND EQUIPMENT

Vehicles, furniture and equipment \$903,808

Building \$1,241,224

**NET PROPERTY AND EQUIPMENT AT COST \$2,145,032**

Less Accumulated Depreciation (\$1,226,810)

**TOTAL PROPERTY AND EQUIPMENT \$918,223**

**TOTAL ASSETS \$4,560,567**

### LIABILITIES AND NET ASSETS

#### CURRENT LIABILITIES

Accounts Payable \$251,319

Payroll taxes and Accruals (\$82,337)

Other Current Liabilities \$4,590

Deferred Income \$812,490

**Total CURRENT LIABILITIES \$986,063**

**LONG-TERM DEBT \$205,788**

**TOTAL LIABILITIES \$1,191,851**

**NET ASSETS \$3,368,716**

**Total LIABILITIES AND NET ASSETS \$4,560,567**



# 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	5/1/2022 5/31/2022	5/1/2022 5/31/2022	1/1/2022 5/31/2022	1/1/2022 5/31/2022						
ADM - ADMINISTRATIVE CHARGES											
EXPENSES											
PERSONNEL											
SALARIES/WAGES											
SALARY/WAGE EXPENSE	400,914	33,410	34,375	167,048	162,507	238,407	400,914	0			
NEW ACCRUED BENEFIT TIME	33,440	2,787	2,842	13,933	14,194	19,246	33,440	0			
Total SALARIES/WAGES	434,354	36,196	37,216	180,981	176,701	257,653	434,354	0			
FRINGES											
FICA EXPENSE	32,716	2,726	2,565	13,632	12,226	20,491	32,716	0			
UNEMPLOYMENT INSURANCE EXPENSE	14,143	1,179	1,137	5,893	5,374	8,769	14,143	0			
WORKERS COMP EXPENSE	372	31	44	155	198	174	372	0			
DISABILITY INSURANCE EXPENSE	556	46	63	232	312	244	556	0			
GROUP INSURANCE EXPENSE	28,877	2,406	1,147	12,032	5,349	23,527	28,877	0			
401-K EXPENSE	9,538	795	734	3,974	3,514	6,024	9,538	0			
Fringes on Accrued Leave Earned	3,747	312	398	1,561	1,987	1,760	3,747	0			
Total FRINGES	89,949	7,496	6,088	37,479	28,960	60,989	89,949	0			
Total PERSONNEL	524,303	43,692	43,304	218,460	205,661	318,642	524,303	0			
OTHER THAN PERSONNEL											
PROGRAM SUPPLIES	0	0		0		0	0	0			
OFFICE SUPPLIES	9,000	750	355	3,750	3,874	5,126	9,000	0			
FOOD & FOOD SUPPLIES	200	17	0	83	0	200	200	0			
COMMERCIAL INSURANCE	14,000	1,167	1,139	5,833	6,021	7,980	14,000	0			
PARKING LOT RENTAL	1,100	92	80	458	402	698	1,100	0			
LEGAL FEES	0	0		0		0	0	0			
POSTAGE	1,200	100	87	500	608	592	1,200	0			
DUPLICATING & PRINTING	1,700	142	154	708	690	1,010	1,700	0			
INTERNET SERVICE	1,200	100	84	500	419	781	1,200	0			
TELEPHONE	1,200	100	7	500	36	1,164	1,200	0			
Computer & Software Expense	31,150	2,596	1,356	12,979	18,407	12,743	31,150	0			
MEETING EXPENSE	1,100	92	473	458	562	538	1,100	0			
CONFERENCE EXPENSE	2,420	202	0	1,008	2,360	60	2,420	0			
TRAINING & TECHNICAL AST	1,600	133	600	667	600	1,000	1,600	0			
Staff Development	500	42	65	208	105	395	500	0			
LOCAL TRAVEL	400	33	0	167	2	398	400	0			
OUT OF TOWN TRAVEL	8,200	683	558	3,417	3,147	5,053	8,200	0			
DUES & SUBSCRIPTIONS	3,500	292	0	1,458	117	3,383	3,500	0			
BACKGROUND CHECKS	300	25	0	125	77	223	300	0			
PERMITS, FEES, & RENTALS	500	42	0	208	8	492	500	0			
ADVERTISING	500	42	0	208	280	220	500	0			
BUILDING ALLOCATION	30,000	2,500	1,671	12,500	10,137	19,863	30,000	0			
	109,770	9,148	6,627	45,738	47,852	61,918	109,770	0			
CONTRACTUAL											
CONTRACTUAL SERVICES-OTHER	2,000	167	0	833	1,506	494	2,000	0			
Total CONTRACTUAL	2,000	167	0	833	1,506	494	2,000	0			
ADMINISTRATION											
FINANCIAL AUDIT	0	0	0	0	0	0	0	0			
PAYROLL PROCESSING	2,500	208	194	1,042	1,109	1,391	2,500	0			
EAP SERVICES	10,000	833	873	4,167	4,367	5,634	10,000	0			
EQUIPMENT DEPRECIATION	1,515	126		631		1,515	1,515	0			
ADMINISTRATIVE ALLOCATION	-650,088	-54,174	-50,998	-270,870	-260,035	-390,053	-650,088	0			
Total ADMINISTRATION	-636,073	-53,006	-49,931	-265,031	-254,560	-381,513	-636,073	0			
Total EXPENSES	0	0	0	0	459	-459	0	0			
NET SURPLUS/(DEFICIT)	0	0	0	0	459	459	0				

# CAPCO

## Income Statement

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

LINE ITEM	TOT BUDGET	BUDGET	ACTUAL		YTD ACTUAL		FORECAST	TOT CONTRACT	REMAINING
			5/1/2022 5/31/2022	YTD BUDGET	1/1/2022 5/31/2022				
OTHER THAN PERSONNEL									
OFFICE SUPPLIES			0		18				
COMMERCIAL INSURANCE	11,000	917	975	4,583	4,875	6,125	\$	11,000	0
PARKING LOT RENTAL	0	0	0	0	0	0	\$	-	0
OFFICE UTILITIES	25,000	2,083	2,128	10,417	14,593	10,407	\$	25,000	0
JANITORIAL MAINTENANCE	3,200	267	570	1,333	1,520	1,680	\$	3,200	0
BUILDING MAINTENANCE	60,000	5,000	381	25,000	2,901	57,099	\$	60,000	0
TRASH REMOVAL	3,500	292	209	1,458	1,045	2,455	\$	3,500	0
BUILDING ALLOCATION	(140,700)	(11,725)	-7,017	(58,625)	-40,608	(100,092)	\$	(140,700)	0
MAINTENANCE ALLOCATION	38,000	3,167	2,754	15,833	15,450	22,550	\$	38,000	0
Total OTHER THAN PERSONNEL	0	0	0	0	(205)	223		0	0
Total EXPENSES	0	0	0	0	(205)	223		0	0
NET SURPLUS/(DEFICIT)	0	0	0	0	205	(223)		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	
			5/1/2022 5/31/2022	YTD BUDGET	5/1/2022 5/31/2022				
MEDICAID - MEDICAID									
REVENUE									
OTHER REVENUE									
MEDICAID REVENUE	\$	2,669,139	222,428	221,514	1,112,141	1,279,410	1,456,998	2,736,407	(67,268)
Prior Years Medicaid Revenue	\$	-	0	523	0	10,582	0	10,582	(10,582)
Total OTHER REVENUE	\$	2,669,139	222,428	222,038	1,112,141	1,289,991	1,456,998	2,746,989	(77,850)
Total REVENUE	\$	2,669,139	222,428	222,038	1,112,141	1,289,991	1,456,998	2,746,989	(77,850)
EXPENSES									
PERSONNEL									
SALARIES/WAGES									
SALARY/WAGE EXPENSE	\$	1,849,686	154,141	170,877	770,703	908,752	940,934	1,849,686	0
NEW ACCRUED BENEFIT TIME	\$	4,168	347	418	1,737	2,036	2,132	4,168	0
Total SALARIES/WAGES		1,853,854	154,488	171,295	772,439	910,788	943,066	1,853,854	0
FRINGES									
FICA EXPENSE	\$	141,501	11,792	12,941	58,959	68,862	72,639	141,501	0
UNEMPLOYMENT INSURANCE EXPENSE	\$	68,383	5,699	5,651	28,493	30,052	38,330	68,383	0
WORKERS COMP EXPENSE	\$	42,496	3,541	3,347	17,707	17,849	24,647	42,496	0
DISABILITY INSURANCE EXPENSE	\$	8,752	729	828	3,647	4,322	4,430	8,752	0
GROUP INSURANCE EXPENSE	\$	42,391	3,533	5,177	17,663	25,788	16,603	42,391	0
401-K EXPENSE	\$	19,875	1,656	2,057	8,281	11,185	8,690	19,875	0
Fringes on Accrued Leave Earned	\$	584	49	59	243	285	299	584	0
Total FRINGES		323,981	26,998	30,059	134,992	158,344	165,638	323,981	0
Total PERSONNEL		2,177,835	181,486	201,355	907,431	1,069,132	1,108,703	2,177,835	0
OTHER THAN PERSONNEL									
OFFICE SUPPLIES	\$	914	76	0	381	231	684	914	0
PARKING LOT RENTAL	\$	164	14	17	68	87	77	164	0
POSTAGE	\$	6,252	521	509	2,605	1,914	4,338	6,252	0
DUPLICATING & PRINTING	\$	1,836	153	159	765	631	1,205	1,836	0
INTERNET SERVICE	\$	191	16	28	80	112	79	191	0
TELEPHONE	\$	36	3	2	15	12	24	36	0
Computer & Software Expense	\$	11,090	924	1,166	4,621	6,929	4,161	11,090	0
MEETING EXPENSE	\$	73	6		30		73	73	0
CONFERENCE EXPENSE	\$	-	0		0		0	0	0
TRAINING & TECHNICAL AST	\$	50	4		21		50	50	0
Staff Development	\$	102	9	29	43	29	73	102	0
LOCAL TRAVEL	\$	12,149	1,012	566	5,062	2,514	9,635	12,149	0
OUT OF TOWN TRAVEL	\$	-	0		0		0	0	0
STAFF IMMUNIZATIONS	\$	9,318	777	389	3,883	1,552	7,766	9,318	0
DUES & SUBSCRIPTIONS	\$	201	17	0	84	0	201	201	0
BACKGROUND CHECKS	\$	5,651	471	266	2,355	837	4,815	5,651	0
PERMITS, FEES, & RENTALS	\$	10,067	839	264	4,195	4,790	5,277	10,067	0
ADVERTISING	\$	1,652	138	0	688	152	1,500	1,652	0
BUILDING ALLOCATION	\$	7,223	602	460	3,010	2,496	4,727	7,223	0
Total OTHER THAN PERSONNEL		66,970	5,581	3,856	27,904	22,284	44,686	66,970	0
CONTRACTUAL									
CONTRACTUAL SERVICES-OTHER	\$	1,994	166	231	831	1,118	876	1,994	0
Total INKIND		1,994	166	231	831	1,118	876	1,994	0
ADMINISTRATION									
FINANCIAL AUDIT	\$	6,151	513	0	2,563	0	6,151	6,151	0
PAYROLL PROCESSING	\$	13,511	1,126	871	5,630	8,171	5,340	13,511	0
ADMINISTRATIVE ALLOCATION	\$	181,317	15,110	16,814	75,549	88,170	93,147	181,317	0
Total ADMINISTRATION		200,979	16,748	17,685	83,741	96,341	104,638	200,979	0
Total EXPENSES		2,447,778	203,982	223,127	1,019,908	1,188,874	1,258,904	2,447,778	0
NET SURPLUS/(DEFICIT)		221,361	18,447	(1,090)	92,234	101,117	198,094	299,211	(77,850)

# CAPCO

## Income Statement

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

	BUDGET		ACTUAL	YTD BUDGET	YTD ACTUAL			
LINE ITEM	TOTAL BUDGET	5/1/2022 5/31/2022	5/1/2022 5/31/2022	5/31/2022	5/31/2022	FORECAST	TOTAL CONTRACT	REMAINING
HSP - Head Start								
REVENUE								
GRANT REVENUE								
GRANT REVENUE	1,450,936	120,911	127,784	1,450,936	1,545,554	-94,618	1,450,936	0
TOTAL GRANT REVENUE	1,450,936	120,911	127,784	1,450,936	1,545,554	-94,618	1,450,936	0
OTHER REVENUE								
SPECIAL NEEDS SERVICE REIMBURSEMENT	0	0	1,595	0	18,685	0	18,685	-18,685
OTHER INCOME	0	0		0	0	45,900	45,900	-45,900
CASH DONATIONS	0	0		0		0	0	0
INKIND DONATIONS	590,566	49,214	16,594	590,566	227,149	44,068	271,217	319,349
TOTAL OTHER REVENUE	590,566	49,214	18,189	590,566	245,834	89,968	335,802	254,764
Total REVENUE	2,041,502	170,125	145,973	2,041,502	1,791,388	-4,650	1,786,738	254,764
EXPENSES								
PERSONELL								
WAGES/SALARIES								
SALARY/WAGE EXPENSE	1,020,820	85,068	83,416	1,020,820	987,127	-59,774	927,353	93,467
NEW ACCRUED BENEFIT TIME	26,023	2,169	2,666	26,023	31,678	0	31,678	-5,655
Total WAGES/SALARIES	1,046,843	87,237	86,082	1,046,843	1,018,804	-59,774	959,030	87,813
FRINGES								
FICA EXPENSE	79,984	6,665	5,999	79,984	71,147	-4,316	66,830	13,154
UNEMPLOYMENT INSURANCE EXPENSE	38,654	3,221	2,761	38,654	34,874	-2,178	32,696	5,958
WORKERS COMP EXPENSE	7,508	626	1,007	7,508	10,538	-755	9,783	-2,275
DISABILITY INSURANCE EXPENSE	2,687	224	200	2,687	2,718	0	2,718	-31
GROUP INSURANCE EXPENSE	49,789	4,149	9,661	49,789	128,875	0	128,875	-79,086
401-K EXPENSE	22,116	1,843	1,643	22,116	20,116	-1,148	18,968	3,148
Fringes on Accrued Leave Earned	394	33	373	394	4,435	0	4,435	-4,041
Total FRINGES	201,132	16,761	21,645	201,132	272,703	-8,397	264,306	-63,174
Total PERSONELL	1,247,975	103,998	107,727	1,247,975	1,291,507	-68,171	1,223,336	24,639
MATERIALS								
PROGRAM MATERIALS	0	0				0	0	0
PROGRAM SUPPLIES	6,076	506	988	6,076	24,143	4,749	28,892	-22,816
MEDICAL SUPPLIES	1,500	125		1,500		0	0	1,500
DISABILITY SUPPLIES	1,000	83	0	1,000	270	0	270	730
EDUCATIONAL SUPPLIES	7,500	625	233	7,500	4,299	0	4,299	3,201
Total MATERIALS	16,076	1,340	1,221	16,076	28,713	4,749	33,462	-17,386
OTHER THAN PERSONELL								
FOOD & FOOD SUPPLIES	12,827	1,069	1,743	12,827	24,631	-1,442	23,189	-10,362
SPEECH SERVICES	500	42	0	500	665	0	665	-165
DENTAL SERVICES	500	42		500		0	0	500
MENTAL HEALTH SERVICES	0	0		0		0	0	0
PARENT SERVICES	2,000	167	52	2,000	480	0	480	1,520
FAMILY EMPOWERMENT	0	0		0		0	0	0
CHILD ACCIDENT INSURANCE	700	58	46	700	555	0	555	145
VEHICLE INSURANCE	2,600	217	206	2,600	2,378	0	2,378	222
VEHICLE MAINTENANCE	1,500	125	125	1,500	575	0	575	925
VEHICLE FUEL	1,500	125	39	1,500	797	104	901	599
VEHICLE REGISTRATION	200	17	0	200	210	0	210	-10
INTERNET SERVICE	3,500	292	364	3,500	3,423	0	3,423	77
CENTER TELEPHONE	5,000	417	482	5,000	5,186	29	5,215	-215
Computer & Software Expense	5,000	417	1,618	5,000	15,767	580	16,347	-11,347

	BUDGET		ACTUAL	YTD BUDGET		YTD ACTUAL			
LINE ITEM	TOTAL BUDGET	5/1/2022 5/31/2022	5/1/2022 5/31/2022	5/31/2022	5/31/2022	FORECAST	TOTAL CONTRACT	REMAINING	
HSP - Head Start									
MEETING EXPENSE	0	0	0	0	884	558	1,442	-1,442	
CONFERENCE EXPENSE	1,000	83	0	1,000	550	0	550	450	
TRAINING & TECHNICAL AST	1,000	83	185	1,000	3,511	508	4,019	-3,019	
TEACHER TRAININGS	1,500	125		1,500		0	0	1,500	
Staff Development	500	42	310	500	1,791	435	2,226	-1,726	
LOCAL TRAVEL	1,000	83	9	1,000	605	24	629	371	
OUT OF TOWN TRAVEL	1,000	83	73	1,000	1,071	2,368	3,439	-2,439	
POLICY COUNCIL EXPENSE	1,000	83		1,000		0	0	1,000	
STAFF IMMUNIZATIONS	500	42	0	500	248	0	248	252	
DUES & SUBSCRIPTIONS	9,000	750	13	9,000	1,640	0	1,640	7,360	
BACKGROUND CHECKS	1,200	100	0	1,200	409	0	409	791	
PERMITS, FEES, & RENTALS	3,000	250	82	3,000	2,095	0	2,095	905	
EQUIPMENT MAINTENANCE	500	42		500		0	0	500	
EQUIPMENT PURCHASE	0	0		0		0	0	0	
Total OTHER THAN PERSONELL	57,027	4,752	5,347	57,027	67,470	3,165	70,635	-13,608	
CONTRACTUAL									
CONTRACTUAL SERVICES-OTHER	4,100	342	882	4,100	17,293	4,960	22,252	-18,152	
Total CONTRACTUAL	4,100	342	882	4,100	17,293	4,960	22,252	-18,152	
INKIND									
VOLUNTEERS/INTERNS	0	0	960	0	18,789	28,454	47,243	-47,243	
VOLUNTEERS-PROFESSIONALS	59,057	4,921	11,314	59,057	150,767	8,608	159,375	-100,318	
INKIND DONATIONS	477,151	39,763	76	477,151	11,813	-5,513	6,300	470,851	
INKIND DONATED SPACE	54,358	4,530	4,244	54,358	45,780	12,519	58,299	-3,941	
Total INKIND	590,566	49,214	16,594	590,566	227,149	44,068	271,217	319,349	
SPACE									
PROGRAM RENT	54,358	4,530	6,923	54,358	58,898	0	58,898	-4,540	
PROGRAM UTILITIES	2,500	208	187	2,500	3,040	0	3,040	-540	
SMAIN DEPRECIATION	6,300	525		6,300		6,300	6,300	0	
SMAIN BLG ALLOCATION	30,000	2,500	4,800	30,000	63,969	0	63,969	-33,969	
MAINTENANCE ALLOCATION	2,000	167	153	2,000	1,651	0	1,651	349	
Total Space	95,158	7,930	12,062	95,158	127,558	6,300	133,858	-38,700	
ADMINISTRATION									
OFFICE SUPPLIES	4,000	333	689	4,000	3,417	0	3,417	583	
COMMERCIAL INSURANCE	500	42	21	500	184	0	184	316	
PARKING LOT RENTAL	200	17	19	200	208	0	208	-8	
JANITORIAL MAINTENANCE	1,000	83	232	1,000	1,180	0	1,180	-180	
BUILDING MAINTENANCE	0	0	0	0	2,620	0	2,620	-2,620	
TRASH REMOVAL	0	0	102	0	1,176	0	1,176	-1,176	
FINANCIAL AUDIT	3,500	292	0	3,500	4,528	0	4,528	-1,028	
PAYROLL PROCESSING	4,500	375	329	4,500	4,916	92	5,008	-508	
POSTAGE	1,200	100	43	1,200	855	0	855	345	
DUPLICATING & PRINTING	5,000	417	204	5,000	3,067	187	3,254	1,746	
TELEPHONE	1,200	100	28	1,200	1,385	0	1,385	-185	
ADVERTISING	1,500	125	0	1,500	1,282	0	1,282	218	
OTHER EXPENDITURES	0	0		0		0	0	0	
BUILDING ALLOCATION	8,000	667	472	8,000	6,881	0	6,881	1,119	
Total ADMINISTRATION	30,600	2,550	2,140	30,600	31,699	279	31,977	-1,377	
Total EXPENSES	2,041,502	170,125	145,973	2,041,502	1,791,388	-4,650	1,786,738	254,764	
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	5/1/2022 5/31/2022	5/1/2022 5/31/2022	5/31/2022	5/31/2022		CONTRACT	
TTA - HEAD START TRAINING & TECH ASST								
REVENUE								
GRANT REVENUE								
GRANT REVENUE	13,645	1,137	10	13,645	16,521	-2,876	13,645	0
TOTAL GRANT REVENUE	13,645	1,137	10	13,645	16,521	-2,876	13,645	0
Total REVENUE	13,645	1,137	10	13,645	16,521	-2,876	13,645	0
EXPENSES								
MATERIALS								
PROGRAM SUPPLIES	2,450	204	0	2,450	0	0	0	2,450
Total MATERIALS	2,450	204	0	2,450	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	3,000	3,889	-508	3,381	-381
OUT OF TOWN TRAVEL	6,195	516	10	6,195	4,132	-2,368	1,764	4,431
Total OTHER THAN PERSONELL	9,195	766	10	9,195	16,521	-2,876	13,645	-4,450
CONTRACTUAL								
CONTRACTUAL SERVICES-OTHER	2,000	167	0	2,000	0	0	0	2,000
Total CONTRACTUAL	2,000	167	0	2,000	0	0	0	2,000
Total EXPENSES	13,645	1,137	10	13,645	16,521	-2,876	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	5/1/2022 5/31/2022	5/1/2022 5/31/2022	5/31/2022	5/31/2022					
EHS - Early Head Start										
REVENUE										
GRANT REVENUE										
GRANT REVENUE	1,342,309	111,859	84,485	1,342,309	1,201,878	140,431	1,342,309	0		
TOTAL GRANT REVENUE	1,342,309	111,859	84,485	1,342,309	1,201,878	140,431	1,342,309	0		
OTHER REVENUE										
OTHER INCOME	0	0	0	0	0	0	0	0		
INKIND DONATIONS	165,384	13,782	7,185	165,384	71,815		71,815	93,569		
TOTAL OTHER REVENUE	165,384	13,782	7,185	165,384	71,815	0	71,815	93,569		
Total REVENUE	1,507,693	125,641	91,669	1,507,693	1,273,693	140,431	1,414,124	93,569		
EXPENSES										
PERSONELL										
WAGES/SALARIES										
SALARY/WAGE EXPENSE	932,325	77,694	50,252	932,325	727,966	107,648	835,614	96,711		
NEW ACCRUED BENEFIT TIME	58,004	4,834	3,086	58,004	48,790	0	48,790	9,214		
Total WAGES/SALARIES	990,329	82,527	53,338	990,329	776,756	107,648	884,404	105,925		
FRINGES										
FICA EXPENSE	75,539	6,295	3,602	75,539	52,886	7,805	60,691	14,848		
UNEMPLOYMENT INSURANCE EXPENSE	36,505	3,042	1,662	36,505	25,898	3,783	29,681	6,824		
WORKERS COMP EXPENSE	6,752	563	432	6,752	5,466	837	6,303	449		
DISABILITY INSURANCE EXPENSE	2,336	195	123	2,336	1,694	0	1,694	642		
GROUP INSURANCE EXPENSE	33,100	2,758	6,041	33,100	82,507	0	82,507	-49,407		
401-K EXPENSE	15,649	1,304	886	15,649	13,250	323	13,573	2,076		
Fringes on Accrued Leave Earned	301	25	432	301	6,831	0	6,831	-6,530		
Total FRINGES	170,182	14,182	13,178	170,182	188,532	12,749	201,280	-31,098		
Total PERSONELL	1,160,511	96,709	66,516	1,160,511	965,287	120,397	1,085,684	74,827		
MATERIALS										
PROGRAM MATERIALS	0	0	0	0	104	0	104	-104		
PROGRAM SUPPLIES	9,021	752	628	9,021	18,864	0	18,864	-9,843		
MEDICAL SUPPLIES	750	63		750		0	0	750		
DISABILITY SUPPLIES	500	42	0	500	174	0	174	326		
EDUCATIONAL SUPPLIES	3,000	250	0	3,000	2,837	252	3,089	-89		
Total MATERIALS	13,271	1,106	628	13,271	21,979	252	22,231	-8,960		
OTHER THAN PERSONELL										
FOOD & FOOD SUPPLIES	27,034	2,253	1,720	27,034	22,811	15,131	37,942	-10,908		
SPEECH SERVICES	250	21		250		0	0	250		
DENTAL SERVICES	250	21		250		0	0	250		
MENTAL HEALTH SERVICES	0	0		0		0	0	0		
PARENT SERVICES	750	63	0	750	215	0	215	535		
FAMILY EMPOWERMENT	0	0		0		0	0	0		
CHILD ACCIDENT INSURANCE	230	19	27	230	326	0	326	-96		
VEHICLE INSURANCE	2,600	217	287	2,600	3,303	0	3,303	-703		
VEHICLE MAINTENANCE	1,000	83	184	1,000	1,165	0	1,165	-165		
VEHICLE FUEL	2,000	167	57	2,000	401	0	401	1,599		
VEHICLE REGISTRATION	200	17	0	200	194	0	194	6		
INTERNET SERVICE	3,300	275	430	3,300	3,650	0	3,650	-350		
CENTER TELEPHONE	1,200	100	365	1,200	3,250	21	3,271	-2,071		
Computer & Software Expense	2,000	167	2,159	2,000	9,175	372	9,547	-7,547		
MEETING EXPENSE	0	0	0	0	449	208	657	-657		
CONFERENCE EXPENSE	500	42	0	500	323	0	323	177		
TRAINING & TECHNICAL AST	750	63	1,009	750	2,763	0	2,763	-2,013		
TEACHER TRAININGS	750	63		750		0	0	750		
Staff Development	0	0	115	0	1,150	172	1,323	-1,323		

	BUDGET		ACTUAL	YTD BUDGET		YTD ACTUAL			
LINE ITEM	TOTAL BUDGET	5/1/2022 5/31/2022	5/1/2022 5/31/2022	5/31/2022	5/31/2022	FORECAST	TOTAL CONTRACT	REMAINING	
EHS - Early Head Start									
LOCAL TRAVEL	750	63	39	750	296	0	296	454	
OUT OF TOWN TRAVEL	500	42		500		0	0	500	
POLICY COUNCIL EXPENSE	500	42		500		0	0	500	
STAFF IMMUNIZATIONS	250	21	286	250	410	0	410	-160	
DUES & SUBSCRIPTIONS	3,000	250	0	3,000	824	0	824	2,176	
BACKGROUND CHECKS	750	63	25	750	304	0	304	446	
PERMITS, FEES, & RENTALS	3,500	292	48	3,500	4,269	0	4,269	-769	
EQUIPMENT MAINTENANCE	100	8		100		0	0	100	
EQUIPMENT PURCHASE	0	0		0		0	0	0	
Total OTHER THAN PERSONELL	52,164	4,347	6,751	52,164	55,279	15,904	71,184	-19,020	
CONTRACTUAL									
CONTRACTUAL SERVICES-OTHER	5,000	417	773	5,000	20,756	2,913	23,669	-18,669	
Total CONTRACTUAL	5,000	417	773	5,000	20,756	2,913	23,669	-18,669	
INKIND									
VOLUNTEERS/INTERNS	0	0	82	0	3,281		3,281	-3,281	
VOLUNTEERS-PROFESSIONALS	115,388	9,616	1,685	115,388	9,432		9,432	105,956	
INKIND DONATIONS	7,396	616	44	7,396	7,387		7,387	9	
INKIND DONATED SPACE	42,600	3,550	5,373	42,600	51,714		51,714	-9,114	
Total INKIND	165,384	13,782	7,185	165,384	71,815	0	71,815	93,569	
SPACE									
PROGRAM RENT	61,645	5,137	3,887	61,645	49,145	0	49,145	12,500	
PROGRAM UTILITIES	18,000	1,500	1,464	18,000	22,935	824	23,759	-5,759	
SMAIN DEPRECIATION	4,400	367		4,400		0	0	4,400	
SMAIN BLG ALLOCATION	7,000	583	476	7,000	6,341	0	6,341	659	
MAINTENANCE ALLOCATION	2,000	167	2,206	2,000	32,020	0	32,020	-30,020	
Total SPACE	93,045	7,754	8,034	93,045	110,441	824	111,265	-18,220	
ADMINISTRATION									
OFFICE SUPPLIES	2,000	167	357	2,000	2,589	0	2,589	-589	
COMMERCIAL INSURANCE	537	45	132	537	1,480	0	1,480	-943	
PARKING LOT RENTAL	131	11	14	131	160	0	160	-29	
JANITORIAL MAINTENANCE	1,000	83	238	1,000	3,215	0	3,215	-2,215	
BUILDING MAINTENANCE	0	0	417	0	6,614	0	6,614	-6,614	
TRASH REMOVAL	1,400	117	60	1,400	691	0	691	709	
FINANCIAL AUDIT	2,700	225	0	2,700	4,253	0	4,253	-1,553	
PAYROLL PROCESSING	2,800	233	191	2,800	3,206	61	3,267	-467	
POSTAGE	500	42	3	500	261	0	261	239	
DUPLICATING & PRINTING	2,000	167	103	2,000	1,742	80	1,821	179	
TELEPHONE	1,000	83	21	1,000	491	0	491	509	
ADVERTISING	250	21	65	250	838	0	838	-588	
OTHER EXPENDITURES	0	0		0		0	0	0	
BUILDING DEPRECIATION	0	0		0		0	0	0	
BUILDING ALLOCATION	4,000	333	184	4,000	2,596	0	2,596	1,404	
Total ADMINISTRATION	18,318	1,527	1,784	18,318	28,136	141	28,276	-9,958	
Total EXPENSES	1,507,693	125,641	91,669	1,507,693	1,273,693	140,430	1,414,123	93,570	
NET SURPLUS/(DEFICIT)	0	0	0	0	0	0	0	0	



# CAPCO

## Income Statement

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

LINE ITEM	TOTAL BUDGET	BUDGET 5/1/2022 5/31/2022	ACTUAL 5/1/2022 5/31/2022	YTD BUDGET 5/31/2022	YTD ACTUAL 5/31/2022	FORECAST	TOTAL CONTRACT	REMAINING
<b>ETA - EARLY HS TRAINING &amp; TECH. ASST</b>								
REVENUE								
GRANT REVENUE								
GRANT REVENUE	32,755	2,730	8,702	32,755	32,247	508	32,755	0
TOTAL GRANT REVENUE	32,755	2,730	8,702	32,755	32,247	508	32,755	0
Total REVENUE	32,755	2,730	8,702	32,755	32,247	508	32,755	0
EXPENSES								
MATERIALS								
PROGRAM SUPPLIES	3,600	300		3,600			0	3,600
Total MATERIALS	3,600	300		3,600		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	0	6,800	6,339	0	6,339	461
OUT OF TOWN TRAVEL	17,355	1,446	8,702	17,355	15,857	508	16,365	990
Total OTHER THAN PERSONELL	24,155	2,013	8,702	24,155	32,247	508	32,755	-8,600
CONTRACTUAL								
CONTRACTUAL SERVICES-OTHER	5,000	417		5,000			0	5,000
Total CONTRACTUAL	5,000	417		5,000		0	0	5,000
Total EXPENSES	32,755	2,730	8,702	32,755	32,247	508	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	5/1/2022 5/31/2022	5/1/2022 5/31/2022	5/31/2022	5/31/2022			
MAG - Management and General								
REVENUE								
GRANT REVENUE								
GRANT REVENUE	220,481	18,373	18,131	220,481	210,157	10,324	220,481	0
TOTAL GRANT REVENUE	220,481	18,373	18,131	220,481	210,157	10,324	220,481	0
Total REVENUE	220,481	18,373	18,131	220,481	210,157	10,324	220,481	0
ADMINISTRATION								
ADMINISTRATIVE ALLOCATION	220,481	18,373	18,131	220,481	210,157	10,324	220,481	0
Total ADMINISTRATION	220,481	18,373	18,131	220,481	210,157	10,324	220,481	0
Total EXPENSES	220,481	18,373	18,131	220,481	210,157	10,324	220,481	0
NET SURPLUS/(DEFICIT)	0	0	0	0	0	0	0	0

# CAPCO

## Income Statement

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

### American Rescue Plan

LINE ITEM	ACTUAL 5/1/2022 5/31/2022	YTD ACTUAL 5/31/2022
<b>ARP</b>		
REVENUE		
GRANT REVENUE		
GRANT REVENUE	5,399	174,611
TOTAL GRANT REVENUE	5,399	174,611
Total REVENUE	5,399	174,611
<b>EXPENSES</b>		
PERSONELL		
WAGES/SALARIES		
SALARY/WAGE EXPENSE	0	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	2,284	39,429
EDUCATIONAL SUPPLIES	0	1,252
Total MATERIALS	2,284	40,682
OTHER THAN PERSONELL		
FOOD & FOOD SUPPLIES	705	2,107
PARENT SERVICES	0	2,921
CENTER TELEPHONE	0	31
TRAINING & TECHNICAL AST	0	140
Staff Development	0	5,000
LOCAL TRAVEL	0	16
DUES & SUBSCRIPTIONS	0	7,624
Total OTHER THAN PERSONELL	705	17,839
SPACE		
PROGRAM RENT	750	8,250
MAINTENANCE ALLOCATION	0	133
Total MATERIALS	750	8,383
ADMINISTRATION		
OFFICE SUPPLIES	0	4,366
BUILDING MAINTENANCE	983	4,019
DUPLICATING & PRINTING	157	1,818
TELEPHONE	113	6,108
ADVERTISING	0	10
ADMINISTRATIVE ALLOCATION	408	12,236
Total ADMINISTRATION	1,660	28,556
Total EXPENSES	5,399	174,611
NET SURPLUS/(DEFICIT)	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	5/1/2022 5/31/2022	5/1/2022 5/31/2022	5/31/2022	5/31/2022					
UPK - Universal Pre-K										
REVENUE										
GRANT REVENUE										
GRANT REVENUE	250,800	22,770	18,150	273,240	204,600	54,450	259,050	-8,250		
TOTAL GRANT REVENUE	250,800	22,770	18,150	273,240	204,600	54,450	259,050	-8,250		
OTHER REVENUE										
SERVICE FEES	0	0		0		0	0	0		
SALARY REIMBURSEMENTS	0	0		0		0	0	0		
OTHER INCOME			9,170		9,170	0	9,170	-9,170		
TOTAL OTHER REVENUE	0	0	9,170	0	9,170	0	9,170	-9,170		
Total REVENUE	250,800	22,770	27,320	273,240	213,770	54,450	268,220	-17,420		
EXPENSES										
PERSONELL										
WAGES/SALARIES										
SALARY/WAGE EXPENSE	153,268	12,772	8,071	153,268	112,650	18,563	131,212	22,056		
NEW ACCRUED BENEFIT TIME	3,186	266	252	3,186	3,252	579	3,831	-645		
Total WAGES/SALARIES	156,454	13,038	8,322	156,454	115,902	19,141	135,043	21,411		
FRINGES										
FICA EXPENSE	11,957	996	564	11,957	7,902	1,297	9,199	2,758		
UNEMPLOYMENT INSURANCE EXPENSE	5,778	482	267	5,778	3,994	614	4,608	1,170		
WORKERS COMP EXPENSE	950	79	42	950	653	97	750	200		
DISABILITY INSURANCE EXPENSE	306	26	16	306	255	36	291	15		
GROUP INSURANCE EXPENSE	9,630	803	1,157	9,630	18,845	0	18,845	-9,215		
401-K EXPENSE	3,420	285	197	3,420	2,662	454	3,116	304		
Fringes on Accrued Leave Earned	382	32	35	382	455	81	536	-154		
Total FRINGES	32,423	2,702	2,278	32,423	34,766	2,579	37,345	-4,922		
Total PERSONELL	188,877	15,740	10,600	188,877	150,668	21,720	172,388	16,489		
MATERIALS										
PROGRAM SUPPLIES	7,500	625		7,500		1,000	1,000	6,500		
EDUCATIONAL SUPPLIES	0	0	0	0	146		146	-146		
Total MATERIALS	7,500	625	0	7,500	146	1,000	1,146	6,354		
OTHER THAN PERSONELL										
FOOD & FOOD SUPPLIES	0	0		0		0	0	0		
INTERNET SERVICE	50	4	4	50	47	0	47	3		
CENTER TELEPHONE	0	0	9	0	93	0	93	-93		
CONFERENCE EXPENSE	0	0		0		0	0	0		
TRAINING & TECHNICAL AST	400	33	0	400	1,500	0	1,500	-1,100		
TEACHER TRAININGS	2,000	167		2,000		2,000	2,000	0		
Staff Development	0	0		0		0	0	0		
LOCAL TRAVEL	1,000	83	0	1,000	28	50	78	922		
Out of Town Travel	2,000	167	0	2,000	691	1,309	2,000	0		
DUES & SUBSCRIPTIONS	1,100	92		1,100		1,100	1,100	0		
Total OTHER THAN PERSONELL	6,550	546	13	6,550	2,359	4,459	6,818	-268		
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	2,197	18,000	24,270	0	24,270	-6,270		
SMAIN BLG ALLOCATION	0	0	85	0	1,138	0	1,138	-1,138		
Total SPACE	18,000	1,500	2,282	18,000	25,408	0	25,408	-7,408		
ADMINISTRATION										
OFFICE SUPPLIES	0	0	45	0	495	250	745	-745		
COMMERCIAL INSURANCE	400	33	6	400	66	0	66	334		
PARKING LOT RENTAL	25	2		25		0	0	25		
BUILDING MAINTENANCE						0		0		
FINANCIAL AUDIT	700	58	0	700	711	0	711	-11		
PAYROLL PROCESSING	500	42	25	500	546	-46	500	0		
POSTAGE						0		0		
TELEPHONE	100	8	0	100	4	20	24	76		
ADVERTISING	0	0		0		0	0	0		
BUILDING DEPRECIATION	0	0		0		0	0	0		
ADMINISTRATIVE ALLOCATION	18,287	1,524	1,043	18,287	12,849	1,953	14,802	3,485		
BUILDING ALLOCATION	1,500	125	51	25	510	100	610	890		
Total ADMINISTRATION	21,512	1,793	1,170	20,037	15,180	2,278	17,458	4,054		
Total EXPENSES	242,439	20,203	14,065	240,964	193,763	29,456	223,219	19,220		
NET SURPLUS/(DEFICIT)	8,361	2,567	13,255	32,276	20,007	24,994	45,001	-36,640		

## CAPCO

## Income Statement

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

Extended to June 2022

		BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL				
LINE ITEM		TOTAL BUDGET	5/1/2022 5/31/2022	5/1/2022 5/31/2022	5/31/2022	5/31/2022	FORECAST	TOTAL CONTRACT	REMAINING
21.22WAP - 2021-2022 WAP									
REVENUE									
GRANTS									
GRANT REVENUE		942,818	78,568	72,819	942,818	928,590	14,228	942,818	0
	Total Grants	942,818	78,568	72,819	942,818	928,590	14,228	942,818	0
	Total Revenue	942,818	78,568	72,819	942,818	928,590	14,228	942,818	0
EXPENSES									
Materials									
PROGRAM MATERIALS		91,500	7,625	11,668	91,500	136,095	1,377	137,472	-45,972
SUBCONTRACT MATERIALS		8,500	708	1,610	8,500	10,643	312	10,955	-2,455
	Total	100,000	8,333	13,278	100,000	146,738	1,689	148,427	-48,427
		100,000	8,333	13,278	100,000	146,738	1,689	148,427	-48,427
Personnel									
Agency Labor									
Agency Salaries									
SALARY/WAGE EXPENSE		380,726	31,727	23,644	380,726	336,228	7,648	343,876	36,850
NEW ACCRUED BENEFIT TIME		8,951	746	1,827	8,951	26,119	0	26,119	-17,168
	Total Agency Salaries	389,677	32,473	25,471	389,677	362,347	7,648	369,995	19,682
FICA EXPENSE		29,126	2,427	1,804	29,126	25,946	649	26,596	2,530
UNEMPLOYMENT INSURANCE EXPENSE		14,075	1,173	852	14,075	12,607	304	12,912	1,164
WORKERS COMP EXPENSE		20,051	1,671	892	20,051	14,310	341	14,652	5,399
DISABILITY INSURANCE EXPENSE		932	78	49	932	639	0	639	293
GROUP INSURANCE EXPENSE		34,994	2,916	2,435	34,994	24,992	0	24,992	10,002
401-K EXPENSE		9,518	793	547	9,518	7,356	206	7,562	1,956
Fringes on Accrued Leave Earned		4,186	349	256	4,186	3,657	0	3,657	529
		112,882	9,407	6,834	112,882	89,508	1,501	91,010	21,872
	Total Agency Labor	502,559	41,880	32,304	502,559	451,855	9,149	461,004	41,555
Subcontracted Labor									
SUBCONTRACT LABOR		4,444	370	0	4,444	5,374	25	5,399	-955
	Total Subcontracted Labor	4,444	370	0	4,444	5,374	25	5,399	-955
	Total Personnel	507,003	42,250	32,304	507,003	457,229	9,174	466,403	40,600
Program Support									
PROGRAM SUPPLIES		5,000	417	2,011	5,000	10,122	0	10,122	-5,122
OFFICE SUPPLIES		20,500	1,708	356	20,500	18,373	0	18,373	2,127
VEHICLE INSURANCE		6,500	542	537	6,500	5,103	0	5,103	1,397
VEHICLE MAINTENANCE		3,350	279	9,109	3,350	35,199	0	35,199	-31,849
VEHICLE FUEL		8,500	708	412	8,500	14,574	899	15,474	-6,974
VEHICLE REGISTRATION		0	0	60	0	301	0	301	-301
PROGRAM RENT		29,500	2,458	1,195	29,500	14,537	0	14,537	14,963
PARKING LOT RENTAL		100	8	0	100	86	0	86	14
PROGRAM UTILITIES				487		4,600	0	4,600	-4,600
JANITORIAL MAINTENANCE				0		115	0	115	-115
BUILDING MAINTENANCE		0	0	0	0	176	0	176	-176
TRASH REMOVAL				176		1,876	0	1,876	-1,876
POSTAGE		1,200	100	44	1,200	985	0	985	215

LINE ITEM	BUDGET		ACTUAL		YTD BUDGET		YTD ACTUAL		FORECAST	TOTAL CONTRACT	REMAINING
	TOTAL BUDGET	5/1/2022 5/31/2022	5/1/2022 5/31/2022		5/31/2022		5/31/2022				
DUPLICATING & PRINTING	450	38	1		450		24		0	24	426
INTERNET SERVICE	25,000	2,083	53		25,000		763		0	763	24,237
TELEPHONE	0	0	185		0		12,333		21	12,354	-12,354
Computer & Software Expense	0	0	41		0		18,831		0	18,831	-18,831
Staff Development	1,100	92	82		1,100		1,709		0	1,709	-609
LOCAL TRAVEL	1,500	125	0		1,500		287		2	290	1,210
OUT OF TOWN TRAVEL	0	0	0		0		49		0	49	-49
TOOLS EXPENSE	12,500	1,042	590		12,500		13,499		0	13,499	-999
DUES & SUBSCRIPTIONS	1,500	125	350		1,500		979		0	979	521
BACKGROUND CHECKS	0	0	0		0		350		0	350	-350
PERMITS, FEES, & RENTALS	0	0	0		0		1,995		0	1,995	-1,995
ADVERTISING	1,500	125	0		1,500		1,186		0	1,186	314
EQUIPMENT MAINTENANCE	0	0	0		0		4,747		0	4,747	-4,747
EQUIPMENT EXPENSE	8,500	708			8,500				0	0	8,500
BUILDING ALLOCATION	1,500	125	0		1,500		1,427		0	1,427	73
MAINTENANCE ALLOCATION	0	0	884		0		12,098		0	12,098	-12,098
Total Program Support	128,200	10,683	16,574		128,200		176,325		923	177,248	-49,048
Audit											
FINANCIAL AUDIT	1,804	150	0		1,804		2,920		0	2,920	-1,116
Total Audit	1,804	150	0		1,804		2,920		0	2,920	-1,116
T & TA											
TRAINING & TECHNICAL AST	10,000	833	1,376		10,000		11,565		0	11,565	-1,565
Total T & TA	10,000	833	1,376		10,000		11,565		0	11,565	-1,565
HEALTH AND SAFETY											
HEALTH AND SAFETY WAGES	0	0	2,110		0		18,869		1,559	20,428	-20,428
HEALTH AND SAFETY	40,000	3,333	959		40,000		26,362		884	27,246	12,754
HEALTH & SAFETY-SUBMATERIAL	0	0			0				0	0	0
HEALTH & SAFETY SUBLABOR	0	0	780		0		780		0	780	-780
Total Health and Safety	40,000	3,333	3,849		40,000		46,011		2,443	48,454	-8,454
LIABILITY INSURANCE	100	8	0		100		100		0	100	0
EQUIPMENT PURCHASE	85,000	7,083	0		85,000		24,710		0	24,710	60,290
Administration											
PAYROLL PROCESSING	1,000	83	79		1,000		1,058		0	1,058	-58
ADMINISTRATIVE ALLOCATION	69,711	5,809	5,360		69,711		61,932		0	61,932	7,779
Total Administration	70,711	5,893	5,439		70,711		62,991		0	62,991	7,720
Total Expenses	942,818	78,568	72,819		942,818		928,590		14,228	942,818	0
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	YTD ACTUAL	FORECAST	TOTAL	
			5/1/2022 5/31/2022	5/31/2022		CONTRACT	
21.22P1 - 2021-2022 Program Income							
REVENUE							
GRANTS							
Current PY Program Income		0				0	
Total Grants		0	0	0	0	0	
Other Revenue							
Prior Year Revenue		0	0	12,048	0	12,048	
Total Other Revenue		0	0	12,048	0	12,048	
Total Revenue		0	0	0	12,048	0	12,048
EXPENSES							
Materials							
PROGRAM MATERIALS				1,202		1,202	
SUBCONTRACT MATERIALS						0	
Total		0	0	0	1,202	0	1,202
Total		0	0	0	1,202	0	1,202
Personnel							
Agency Labor							
Agency Salaries							
SALARY/WAGE EXPENSE			0	5,063		5,063	
NEW ACCRUED BENEFIT TIME			0	71		71	
Total Agency Salaries		0	0	5,134	0	5,134	
Fringes							
FICA EXPENSE		0	0	449		449	
UNEMPLOYMENT INSURANCE EXPENSE		0	0	194		194	
WORKERS COMP EXPENSE		0	0	309		309	
DISABILITY INSURANCE EXPENSE		0	0	10		10	
GROUP INSURANCE EXPENSE		0	0	330		330	
401-K EXPENSE		0	0	137		137	
Fringes on Accrued Leave Earned		0	0	10		10	
Total Fringes		0	0	0	1,440	0	1,440
Total Agency Labor		0	0	0	6,575	0	6,575
Subcontracted Labor							
SUBCONTRACT LABOR							
Total Subcontracted Labor		0	0	0	0	0	0
Total Personnel		0	0	0	6,575	0	6,575
Program Support							
PROGRAM SUPPLIES			0			0	
VEHICLE MAINTENANCE			0	1,295		1,295	
Computer & Software Expense			0	1,073		1,073	
Total Program Support		0	0	0	2,368	0	2,368
HEALTH AND SAFETY							
HEALTH AND SAFETY		0	0	0	809	0	809
HEALTH & SAFETY-SUBMATERIAL		0	0	0	0	0	0
HEALTH & SAFETY SUBLABOR		0	0	0	0	0	0
		0	0	0	809	0	809
Administration							
ADMINISTRATIVE ALLOCATION			0	1,095	0	1,095	
Total Administration		0	0	0	1,095	0	1,095
Total Expenses		0	0	0	12,048	0	12,048
NET SURPLUS/(DEFICIT)		0	0	0	0	0	0

# CAPCO

## Income Statement

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

	PROPOSED	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL			
LINE ITEM	TOTAL BUDGET	5/1/2022 5/31/2022	5/1/2022 5/31/2022	5/31/2022	5/31/2022	FORECAST	TOTAL CONTRACT	REMAINING
21.22CSBG - 2021 -2022 CSBG								
REVENUE								
GRANT REVENUE								
GRANT REVENUE	244,739	20,395	18,861	203,949	154,153	90,586	244,739	0
Prior Year Revenue		0	0	0	0	0	0	0
Total GRANT REVENUE	244,739	20,395	18,861	203,949	154,153	90,586	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	30,223	50,493	154,955	0	154,955	-94,364
Total OTHER REVENUE	60,591	5,049	30,223	50,493	154,955	0	154,955	-94,364
Total REVENUE	305,330	25,444	49,084	254,442	309,108	90,586	399,694	-94,364
EXPENSES								
PERSONNEL								
SALARIES/WAGES								
SALARY/WAGE EXPENSE	123,123	10,260	11,578	102,602	79,900	53,347	133,247	-10,124
NEW ACCRUED BENEFIT TIME	10,335	861	914	8,612	7,483	4,339	11,823	-1,488
Total SALARIES/WAGES	133,457	11,121	12,492	111,215	87,383	57,686	145,070	-11,612
FRINGES								
FICA EXPENSE	10,688	891	872	8,906	6,253	4,016	10,269	419
UNEMPLOYMENT INSURANCE EXPENSE	5,165	430	383	4,304	2,927	1,764	4,691	474
WORKERS COMP EXPENSE	454	38	25	378	365	113	478	-25
DISABILITY INSURANCE EXPENSE	321	27	27	268	214	107	321	1
GROUP INSURANCE EXPENSE	9,052	754	695	7,543	5,846	2,778	8,624	428
401-K EXPENSE	3,472	289	298	2,894	2,002	1,372	3,374	98
Fringes on Accrued Leave Earned	1,447	121	128	1,206	1,048	607	1,655	-208
Total FRINGES	30,599	2,550	2,426	25,499	18,654	10,758	29,412	1,187
Total PERSONNEL	164,056	13,671	14,918	136,713	106,037	68,444	174,481	-10,425
OTHER THAN PERSONNEL								
PROGRAM MATERIALS	2,000	167	0	1,667	41	912	953	1,047
PROGRAM SUPPLIES	0	0	108	0	339	0	339	-339
OFFICE SUPPLIES	800	67	0	667	439	361	800	0
Direct Beneficiary Costs	2,000	167	40	1,667	1,750	250	2,000	0
FOOD & FOOD SUPPLIES	100	8	0	83	115	0	115	-15
COMMERCIAL INSURANCE	60	5	4	50	31	16	47	13
VEHICLE INSURANCE	1,680	140	0	1,400	420	0	420	1,260
VEHICLE MAINTENANCE	1,500	125	417	1,250	1,208	292	1,500	0
VEHICLE FUEL	100	8	-65	83	-791	0	-791	891
VEHICLE REGISTRATION	260	22	0	217	371	0	371	-111
PARKING LOT RENTAL	600	50	51	500	411	206	617	-17
BOARD EXPENDITURES	500	42	0	417	148	100	248	252
POSTAGE	800	67	27	667	522	109	631	169
DUPLICATING & PRINTING	800	67	100	667	1,053	398	1,451	-651
INTERNET SERVICE	1,400	117	43	1,167	381	171	552	848
TELEPHONE	150	13	11	125	111	45	157	-7
Computer & Software Expense	12,100	1,008	465	10,083	4,955	1,860	6,815	5,285
MEETING EXPENSE	500	42	127	417	356	144	500	0



	PROPOSED	BUDGET	ACTUAL	YTD BUDGET	YTD ACTUAL			
LINE ITEM	TOTAL BUDGET	5/1/2022 5/31/2022	5/1/2022 5/31/2022	5/31/2022	5/31/2022	FORECAST	TOTAL CONTRACT	REMAINING
CONFERENCE EXPENSE	2,000	167	0	1,667	99	200	299	1,701
TRAINING & TECHNICAL AST	1,000	83	0	833	145	855	1,000	0
Staff Development	500	42	50	417	245	255	500	0
LOCAL TRAVEL	265	22	0	221	167	98	265	0
OUT OF TOWN TRAVEL	3,000	250	0	2,500	679	500	1,179	1,821
DUES & SUBSCRIPTIONS	3,400	283	0	2,833	4,278	0	4,278	-878
BACKGROUND CHECKS	0	0	0	0	114	0	114	-114
PERMITS, FEES, & RENTALS	0					0	0	0
ADVERTISING	200	17	0	167	862	0	862	-662
EQUIPMENT PURCHASE	0	0		0		0	0	0
BUILDING ALLOCATION	22,000	1,833	782	18,333	14,879	7,121	22,000	0
MAINTENANCE ALLOCATION	0		30		30	0	30	-30
Total OTHER THAN PERSONNEL	57,715	4,810	2,191	48,096	33,357	13,893	47,250	10,465
CONTRACTUAL								
CONTRACTUAL SERVICES-OTHER	0	0	0	0	40	0	40	-40
Total CONTRACTUAL	0	0	0	0	40	0	40	-40
INKIND								
FARMERS MARKET EBT EXPENSE	0	0	0	0		0	0	0
VOLUNTEERS/INTERNS	0	0	3,599	0	19,700	0	19,700	-19,700
INKIND DONATIONS	60,591	5,049	26,624	50,493	135,255	0	135,255	-74,664
Total INKIND	60,591	5,049	30,223	50,493	154,955	0	154,955	-94,364
ADMINISTRATION								
FINANCIAL AUDIT	1,400	117	0	1,167	649	751	1,400	0
PAYROLL PROCESSING	700	58	43	583	340	360	700	0
ADMINISTRATIVE ALLOCATION	20,868	1,739	1,709	17,390	13,729	7,139	20,868	0
Total ADMINISTRATION	22,968	1,914	1,753	19,140	14,718	8,250	22,968	0
Total EXPENSES	305,330	25,444	49,084	254,442	309,108	90,587	399,694	-94,364
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
		5/1/2022 5/31/2022	5/1/2022 5/31/2022	5/31/2022	5/31/2022			
WIC - WOMEN, INFANTS & CHILDREN								
REVENUE								
GRANTS								
GRANT REVENUE	375,808	31,317	23,706	250,539	213,932	161,876	375,808	0
Total Grants	375,808	31,317	23,706	250,539	213,932	161,876	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	23,706	250,539	213,932	161,876	375,808	0
EXPENSES								
Personnel								
Agency Salaries								
SALARY/WAGE EXPENSE	226,661	18,888	14,029	151,107	120,883	105,778	226,661	0
NEW ACCRUED BENEFIT TIME	14,918	1,243	901	9,945	9,366	5,552	14,918	0
Total Agency Salaries	241,579	20,132	14,930	161,053	130,249	111,330	241,579	0
Fringes								
FICA EXPENSE	17,094	1,425	1,042	11,396	8,935	7,853	16,788	306
UNEMPLOYMENT INSURANCE EXPENSE	4,862	405	464	3,241	4,202	3,498	7,700	-2,838
WORKERS COMP EXPENSE	756	63	207	504	588	1,559	2,147	-1,391
DISABILITY INSURANCE EXPENSE	340	28	22	227	200	140	340	0
GROUP INSURANCE EXPENSE	28,705	2,392	1,499	19,137	15,284	5,997	21,281	7,424
401-K EXPENSE	5,904	492	326	3,936	2,962	2,461	5,423	481
Fringes on Accrued Leave Earned	0	0	126	0	1,311	777	2,089	-2,089
Total Fringes	57,661	4,805	3,686	38,441	33,483	22,285	55,768	1,893
Total Personnel	299,240	24,937	18,616	199,493	163,732	133,615	297,347	1,893
OTPS								
Space								
PROGRAM RENT	1,200	100	0	800	600	600	1,200	0
PARKING LOT RENTAL		0	50	0	398	199	597	-597
BUILDING ALLOCATION	32,665	2,722	2,325	21,777	23,646	8,621	32,267	398
Total	33,865	2,822	2,375	22,577	24,644	9,420	34,064	-199
Program Operations								
PROGRAM MATERIALS	0	0		0		0	0	0
PROGRAM SUPPLIES		0		0		0	0	0
OFFICE SUPPLIES	1,000	83		667	300	300	300	700
MEDICAL SUPPLIES	500	42		333	250	250	250	250
EDUCATIONAL SUPPLIES	500	42		333	200	200	200	300
POSTAGE	1,500	125	174	1,000	1,598	697	2,295	-795
DUPLICATING & PRINTING	500	42	80	333	675	321	996	-496
INTERNET SERVICE	1,800	150	47	1,200	378	186	564	1,236
TELEPHONE	660	55	117	440	969	466	1,435	-775
MEETING EXPENSE	0	0		0		0	0	0
DUES & SUBSCRIPTIONS	0	0	0	0	350	0	350	-350
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
		5/1/2022 5/31/2022	5/1/2022 5/31/2022	5/31/2022	5/31/2022			
WIC - WOMEN, INFANTS & CHILDREN								
INKIND DONATIONS	0	0		0		0	0	0
Total Program Operations	6,460	538	418	4,307	3,969	2,421	6,390	70
Total OTPS	40,325	3,360	2,792	26,883	28,613	11,840	40,454	-129
Travel								
VEHICLE INSURANCE	900	75	79	600	607	315	922	-22
VEHICLE MAINTENANCE	450	38	0	300	0	450	450	0
VEHICLE FUEL	200	17	0	133	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	133	0	100	100	100
OUT OF TOWN TRAVEL	0	0	0	0	0	0	0	0
Total Travel	1,750	146	79	1,167	647	1,025	1,672	78
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	1,915	2,126	0	2,126	747
Total Audit	2,873	239	0	1,915	2,126	0	2,126	747
Other								
CONTRACTUAL SERVICES-OTHER	1,200	100	305	800	1,170	30	1,200	0
Computer & Software Expense	0	0	0	0	1,923	420	2,343	-2,343
TRAINING & TECHNICAL AST	243	20	0	162	450	0	450	-207
PAYROLL PROCESSING	840	70	58	560	632	208	840	0
Memberships	350	29		233		350	350	0
ADVERTISING	500	42	65	333	373	166	539	-39
Total Other	3,133	261	428	2,089	4,547	1,175	5,722	-2,589
Administration								
ADMINISTRATIVE ALLOCATION	28,487	2,374	1,792	18,991	14,266	14,221	28,487	0
Total Administration	28,487	2,374	1,792	18,991	14,266	14,221	28,487	0
Total Expenses	375,808	31,317	23,706	250,539	213,932	161,875	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	5/1/2022 5/31/2022	5/1/2022 5/31/2022	5/31/2022	5/31/2022				
EPC - Enhanced Peer Counseling									
REVENUE									
GRANTS									
GRANT REVENUE	16,000	1,333	890	10,667	8,569	7,432	16,000	0	
Total Grants	16,000	1,333	890	10,667	8,569	7,432	16,000	0	
Total Revenue	16,000	1,333	890	10,667	8,569	7,432	16,000	0	
EXPENSES									
Personnel									
Agency Salaries									
SALARY/WAGE EXPENSE	13,000	1,083	713	8,667	6,818	6,182	13,000	0	
Total Agency Salaries	13,000	1,083	713	8,667	6,818	6,182	13,000	0	
Fringes									
FICA EXPENSE	995	83	55	663	522	473	995	0	
UNEMPLOYMENT INSURANCE EXPENSE	284	24	24	189	238	46	284	0	
WORKERS COMP EXPENSE	62	5	2	41	22	40	62	0	
DISABILITY INSURANCE EXPENSE	135	11	11	90	111	24	135	0	
Total Fringes	1,475	123	91	984	892	583	1,475	0	
Total Personnel	14,475	1,206	804	9,650	7,710	6,765	14,475	0	
OTPS									
Program Operations									
Computers	0	0	0	0	0	0	0	0	
DUPLICATING & PRINTING	0	0	0	0	13	0	13	-13	
INTERNET SERVICE	240	20	9	160	76	165	240	0	
TELEPHONE	1,248	104	76	832	770	478	1,248	0	
Total Program Operations	1,488	124	85	992	859	642	1,501	-13	
Total OTPS	1,488	124	85	992	859	642	1,501	-13	
Travel									
LOCAL TRAVEL	0	0	0	0	0	0	0	0	
OUT OF TOWN TRAVEL	37	3	0	25	0	24	24	13	
Total Travel	37	3	0	25	0	24	24	13	
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	890	10,667	8,569	7,432	16,000	0	
NET SURPLUS/(DEFICIT)	0	0	0	0	0	0	0	0	

## **Executive Committee Meeting**

**July 14, 2022**

Meeting called to order at 8:30 am. Members present: Shelley Warnow, Lynne Sypher, Billie MacNabb, Doug Bentley.

Staff: Greg Richards, Kirsten Parker, Danielle Treacy.

Greg shared that our Nicole Thomas, our HR Coordinator, will be leaving in August to accept another position. Her position has already been posted and we have received some applications. We have one interview scheduled for next week. This is a big loss for us, but she has an opportunity she cannot pass up, and we wish her well.

### **2<sup>nd</sup> Quarter Recruitment Statistics:**

April – June 2022

182 applications received

6 New Hires started.

We are still looking for 7 Infant Toddler Teachers, 1 Preschool Teacher, 1 UPK Teacher, 1 Nutritionist and a Head Start Family Advocate. We have not had any new applications for the Nutritionist, we were able to hire a UPK teacher at a hiring event yesterday. Recruitment activities include coffee sleeves, radio ads, newspaper ads, Junior Fair, Farmers Market, Suggett Park, on-site open interviews.

Agency Management is scheduled for an all-day meeting on work-life balance and employee retention on September 7, 2022. Everything is open for discussion, but we will particularly be looking at remote work availability, front loading personal time in January, hours of operation (business hours, not necessarily number of hours at this time), vacation time buy out. We expect we will be brining the board some policy changes after this meeting.

Greg, Kirsten, Bethann, Nicole Thomas, and Dan L'Hommedieu attended the CAPLAW Conference in Chicago a couple of weeks ago. At the conference we were made aware of \$80,000 in CARES funding we have available for Head Start/Early Head Start. This funding can be used to pay rent at Elm Tree until we are finished with that lease. Although we will not be operating classrooms at Elm Tree, we will use it for training and meeting space and storage. The plan is also to disconnect the phones, turn down the heat and cut back on plowing and the water purification system we need to use there.

Greg updated the committee on the Parker project. He shared some information on the politics of the project and what has been happening since the new mayor took office in January. There has been little to no movement on the project. There is a new planning committee, but they are not meeting unless we initiate the meeting and then there is no follow through. We cannot be the lead on this project because we do not own the building the city does, and they are not showing any interest in moving the project forward and the YWCA's commitment to their footprint in the building changes. At this point, we will be waiting to see if the other partners push forward along with the updated architectural bids, but will not be pushing for a resolution.

No further business. Meeting adjourned at 9:550 am.

## Executive Director Report



July 2022

- The Finance Committee has been made aware of fraud that was discovered on our main operating account through Tompkins Community Bank (i.e. Tompkins Trust Company) that first took place on June 30<sup>th</sup>. The fraud was based on our check # 13949 that was originally written to our e-rate vendor, E-Rate Solutions, in the amount of \$7,872.60. E-Rate assists with our phone and internet discounts as a non-profit with a Head Start Program. The check in question actually had 2 instances of fraud. The first occurred where the check was intercepted, duplicated, and forged. The duplicated check was altered to the amount of \$28,727.12 and deposited on June 30<sup>th</sup>. As a business, we only have 24 hours to report the issue, which was not discovered until July 18<sup>th</sup> when we reconciled our June accounts. We were within our normal timeframe to complete the reconciliation. We have accessed our Selective Insurance coverage and submitted a claim to get the funds back while we work with Tompkins Trust and local authorities on this issue. The 2<sup>nd</sup> instance occurred on July 7<sup>th</sup> where the original check was attempted to be mobile deposited into a Citizens Bank account. Citizens Bank flagged this deposit, and there was a hold put on the check. We will receive the funds back from this attempted deposit. Since this incident, we have worked with Tompkins Trust to enroll in Positive Pay. Positive Pay will protect from check duplication/forgery in the future as we will send a file every week for all cut checks and ACH transfers for Tompkins Trust to validate against. In a sense, it is putting our accounts on restricted. This will allow us to keep the same operating account without having to close the current operating account and open a new account. We have analyzed all other bank reconciliations as well as completed a preliminary July reconciliation, and there is no further fraud seen on the account or any other CAPCO accounts. We will continue to monitor with the assistance of Positive Pay going forward.
- CAPCO completed our tri-annual review (TRACS) through the NYS Department of State the week of July 11<sup>th</sup>. The review is on our entire Agency (all Program-areas) as well as governance, human resources, and fiscal. The review is through the NYS DOS based on our designation as a Community Action Program. This is our 3<sup>rd</sup> time through the TRACS audit process, and preliminary feedback is that we have hit all 58 standards. However, NYS adds over 100+ "indicators" in addition to the national standards. There were a few fiscal indicators for which NYS DOS needed further documentation. We have provided all follow-up documentation to NYS DOS and will now await the final report. We will have 30 days to follow-up on the final report if there are any standards or indicators not met. We anticipate this being another good report and audit from the NYS DOS.
- The Head Start/Early Head Start Program received the report for our federal review that took place the week of May 23<sup>rd</sup>. On the report being shared with the full Board, there are 2 "Areas of Concern" and 1 "Non-compliance". The 2 areas of concern were expected going into the review for the areas of Early Head Start Teacher (Infant/Toddler Teacher) qualifications as well as testing for lead paint at specific HS/EHS sites. We are working with our Regional Office to address these areas. The area of non-compliance is based on background check clearances before staff begin work. In 2017, the HS/EHS Performance Standards changed to allow staff to

begin work before background check results come back so long as staff are not left alone with children. The NYS Office of Children and Family Services (OCFS) also changed their standards to allow staff to begin while we await the results so long as staff are not left alone with children. The non-compliance cited that we have staff start before the results were received. This does not make sense to us as this contradicts the Performance Standards. We are pushing back on this and working with the Regional Office with a meeting scheduled for Tuesday, 7/26/22. Overall, the review was very positive as we work through these areas.

- I met with the Executive Committee in July to discuss the concerns and challenges around the Parker Project. The Parker Project sits with the City of Cortland along with the next steps. The Parker Planning Committee has not met since June 6<sup>th</sup> and we are still waiting on updated architectural bids for the next steps. The Cortland YWCA continues to fluctuate on their commitment and the City has been intentionally slow to move the project forward. We will continue to analyze our future commitment given the challenges we have had from the City and their own commitment. The project remains in a holding pattern and CAPCO will continue to operate business as usual as we wait for the City's next steps. To this point, all funding, meetings, and efforts have been initiated between CAPCO and the YWCA with the City's limited involvement to this point.

**Deputy Director Report**  
**Kirsten Parker**  
**July 25, 2022**

- **Volunteer Driver Program**-Nikki has been out on medical leave. Currently we do not have any drivers, so Merwin has been checking the website and if we are assigned any rides, they are rejected. We have had two community members express interest in driving, we are waiting for clearances for both individuals, but only one of them may still be interested. I followed up with DOT and awards for the 5310 grant we applied for have not been made yet. They said we should be hearing something in the next several weeks.
- **Consumer Directed Care**-We are making some progress on billing, Martha still plans to be caught up by the end of August. We also still need a converter file from Paychex to use with current billing.
- **HR Coordinator**-Greg and I interviewed one candidate last week for HR Coordinator last week. We hope to schedule her for a second interview with the Management team next week. We are making some progress on filling Head Start positions, there have been no new applications for the Nutritionist position in WIC. Family Development is fully staffed with one person on maternity leave.
- **WIC RFA**- Kay and I submitted the WIC RFA for the third time! We do not expect to hear anything anytime soon.
- **Health Insurance**-Greg, Nikki Thomas, Martha, and I met with our broker. We will be presenting a proposal for health insurance at the board meeting.





## Energy Services / Building Maintenance Update for July 2022







## **Family Development Board Report**

**July 2022**

### **Adult Education**

- We have been awarded the Cortlandville grant in the amount of \$5,000 to help offset cost in the Adult Education Program.
- Three students completed the Certified Nursing Assistance (CNA) Program and will sit for their state exam in Jul.

### **Emergency Assistance**

- We have 23 new and expectant moms registered for our Everybody's Baby Shower on July 27 at 2:00pm. The event provides education, gifts, and referrals to new and expectant moms.
- We will be at the Marathon Food Pantry on August 2 with representatives from SNAP and Fidelis Care.
- We have seen an increase in requests for emergency assistance in July. Many request for housing and utility assistance.

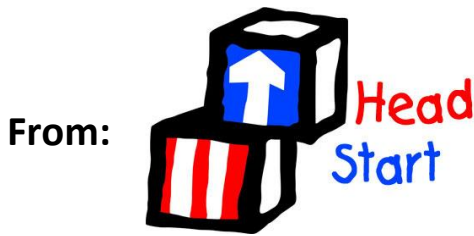
### **NOEP**

- Summer outreach efforts have been successful at local parks and feeding everts.
- Jessica will help at the Fresh Food Giveaway on August 30 at 4:30 at The Chapel.
- Jessica will be conducting outreach on August 11 at the Willet food pantry.

### **Healthy Families**

- Welcome Loraine Vieou as our new Family Resource Specialist.
- All staff have completed GKG curriculum training Birth-36 months and preschool
- Our program improvement plan has been approved by OCFS.





From:

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

**I. Enrollment**

- A. We are beginning to enroll children for the 2022-2023 program year. Head Start is currently at 64% capacity and Early Head Start is at 54% capacity
- B. We are striving for full enrollment. We have initiated a staff recruitment initiative and continue to push for enrollment of children in the community.

**II. Staffing**

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

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

- A. We have started to plan for the HS/EHS August Pre – Service trainings. We have 3 national trainers booked. These training days will be held at Greek Peak conference center.
- B. Currently we have staff to open 8 of 10 Head Start Classrooms and 4 of 8 EHS Classrooms (hoping soon to be 5 or 8).

**IV. Old Business**

- A. We submitted our corrective action plan for the deficiency on July 1<sup>st</sup> and participated in the follow up phone call on July 11<sup>th</sup>. Now we await the decision of if we satisfied the OHS in making adjustments, instituting new procedures and starting new wellness initiatives so this situation does not happen again.
- B. No new news on Parker
- C. Learning Adventure (ELC): We are open! July 1<sup>st</sup> EHS staff spent the day getting their rooms finished up and Tuesday July 5<sup>th</sup> we were open to parents bringing their kids inside to drop them off and visit the new classrooms
- D. The Head Start wellness committee is meeting to plan for the new school year.
- E. COLA/QI letter has been submitted. We have not heard any thing else from OHS on their acceptance of our grant proposal.
- F. Federal Review was completed the week of May 23<sup>rd</sup> We received our monitoring report that Greg will be presenting to the full board on Thursday July 28<sup>th</sup>
- G. Summer program is in full swing! 12 kids and 5 staff are having a ball

**V. New Business**

- A. The South Main Pavillion, sidewalk, and new playground fencing has all been installed. Huge thank you to Denise for over seeing all of that work.

# WIC Program Monthly Report

Kay Brewster

7/25/22

- We have submitted and had our FFY 23 Budget approved by Regional Office
- We submitted our FFY 24-28 RFA including application for Cortland and Chenango County service areas.
- Caseload continues to increase. We are using new chatbot outreach materials provided by Hunger Solutions. We also recognize the increase in cost of foods/household goods are increasing families need to come on program.
- The formula shortage continues to be a concern but does seem to be improving slowly. Specialty formulas continue to be difficult to find. The temporary flexibilities NYS put in place have relieved some of the burden on families.
- We have already given out almost 550 Farmer's Market Coupon booklets this season.
- The Public Health Emergency remains October 20, 2022. Remote flexibility and waiver of physical presence would remain in place through January 2023.
- We continue to encourage participants to come in person as able and comfortable to optimize WIC services. It continues to be well received; we have many families that do want to come in.
- World Breastfeeding Week is coming up in August, we are participating in events the Cortland Breastfeeding Partnership are planning.

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%	✓
APR	1,200	1,041	977	81.42%	93.85%	✓
MAY	1,200	1,062	1,002	83.50%	94.35%	✓
JUN	1,200	1,075	1,024	85.33%	95.26%	✗
YTD Average:	1,200	1,034	971	80.91%	93.92%	



ADMINISTRATION FOR  
**CHILDREN & FAMILIES**

Office of Head Start | 4th Floor – Switzer Memorial Building, 330 C Street SW, Washington DC 20024 [edlkc.ohs.acf.hhs.gov](mailto:edlkc.ohs.acf.hhs.gov)

### Program Performance Summary Report

**To: Authorizing Official/Board Chairperson**

Mrs. Shelley Warnow

Cortland County Community Action Program

32 North Main Street

Cortland, NY 13045 - 2122

**From: Responsible HHS Official**

**Date: 07/14/2022**

**Katie Hamm**

**Acting Director, Office of Head Start**

From May 23, 2022 to May 26, 2022, the Administration for Children and Families conducted a Focus Area Two monitoring review of the Cortland County Community Action Program Head Start and Early Head Start programs. This report contains information about the recipient's performance and compliance with the requirements of the Head Start Program Performance Standards (HSPPS) or Public Law 110-134, *Improving Head Start for School Readiness Act of 2007*.

The Office of Head Start would like to thank your governing body, policy council, parents, and staff for their engagement in the review process. Based on the information gathered during this review, we have found your program needs improvement in one or more areas. The report provides you with detailed information in each area where program performance did not meet one or more applicable HSPPS, laws, regulations, and policy requirements, and the required timeframes for corrective action.

Please contact your Regional Office for guidance should you have any questions or concerns. Your Regional Office will follow up on the content of this report and can work with you to identify resources to support your program's continuous improvement.

#### **DISTRIBUTION OF THE REPORT**

Copies of this report will be distributed to the following recipients:

Ms. Carolyn Baker, Regional Program Manager

Mr. Greg Richards, Chief Executive Officer/Executive Director

Ms. Bethann Wieder, Head Start Director

Ms. Bethann Wieder, Early Head Start Director

### Glossary of Terms

<b>Area of Concern (AOC)</b>	An area for which the agency needs to improve performance. These issues should be discussed with the recipient's Regional Office of Head Start for possible technical assistance.
<b>Area of Noncompliance (ANC)</b>	An area for which the agency is out of compliance with Federal requirements (including but not limited to the Head Start Act or one or more of the regulations) in one or more areas of performance. This status requires a written timeline of correction and possible technical assistance or guidance from the recipient's program specialist. If not corrected within the specified timeline, this status becomes a deficiency.
<b>Deficiency</b>	<p>As defined in the Head Start Act, the term "deficiency" means:</p> <p>(A) a systemic or substantial material failure of an agency in an area of performance that the Secretary determines involves:</p> <ul style="list-style-type: none"> <li>(i) a threat to the health, safety, or civil rights of children or staff;</li> <li>(ii) a denial to parents of the exercise of their full roles and responsibilities related to program operations;</li> <li>(iii) a failure to comply with standards related to early childhood development and health services, family and community partnerships, or program design and management;</li> <li>(iv) the misuse of funds received under this subchapter;</li> <li>(v) loss of legal status (as determined by the Secretary) or financial viability, loss of permits, debarment from receiving Federal grants or contracts, or the improper use of Federal funds; or</li> <li>(vi) failure to meet any other Federal or State requirement that the agency has shown an unwillingness or inability to correct, after notice from the Secretary, within the period specified;</li> </ul> <p>(B) systemic or material failure of the governing body of an agency to fully exercise its legal and fiduciary responsibilities; or</p> <p>(C) an unresolved area of noncompliance.</p>

**Performance Summary**

Service Area	Grant Number(s)	Compliance Level	Applicable Standards	Timeframe for Correction
Supporting Teachers in Promoting School Readiness	02CH010916	Area of Concern	1302.91(e)(1)	Follow up with Regional Office for support
Safety Practices	02CH010916	Area of Concern	1302.47(b)(1)(iii)	Follow up with Regional Office for support
Safety Practices	02CH010916	Area of Noncompliance	648A(g)(3)	120 days





## Program Management and Quality Improvement

### Program Management

The recipient establishes a management structure consisting of staff, consultants, or contractors who ensure high-quality service delivery; have sufficient knowledge, training, experience, and competencies to fulfill the roles and responsibilities of their positions; and provide regular supervision and support to staff.

### Ongoing Monitoring and Continuous Improvement

The recipient uses data to identify program strengths, needs, and areas needing improvement; evaluate progress toward achieving program goals and compliance with program performance standards; and assess the effectiveness of professional development.

### Program Governance

The recipient maintains a formal structure of program governance to oversee the quality of services for children and families and to make decisions related to program design and implementation.

The policy council is engaged in the direction of the program, including program design and planning of goals and objectives.

## Program Management and Quality Improvement Summary

Cortland County Community Action Program provides Head Start and Early Head Start services across rural upstate New York. The recipient is funded to serve 238 children and families in center- and home-based options. Providing services across the county allows the program to address the community's family support and child care needs.

The recipient offered ongoing supervision and support to program staff. The managers conducted formal monthly observations using an in-house checklist. Additionally, supervisors conducted weekly classroom observations using the Classroom Assessment Scoring System, the Teaching Pyramid Observation Tool, a health and safety checklist, and targeted observations concerning classroom behaviors identified by staff. The leadership team met monthly to review and discuss trends and the needs of staff and the program as a whole. The management team used the observation data to support staff by providing professional development and assisting in creating individual professional goals each year.



## Monitoring and Implementing Quality Education and Child Development Services

### Alignment with School Readiness

The recipient's school readiness efforts align with the expectations of receiving schools, the Head Start Early Learning Outcomes Framework (HSELOF), and State early learning standards.

### Effective and Intentional Teaching Practices

The recipient's teaching practices intentionally promote progress toward school readiness and provide high-quality learning experiences for children.

### Supporting Teachers in Promoting School Readiness

The recipient prepares teachers to implement the curriculum and support children's progress toward school readiness, but improvement is needed.

AOC 1302.91(e)(1)

**Timeframe for Correction: Follow up with Regional  
Office for support**

1302.91 Staff qualifications and competency requirements. (e) Child and family services staff. (1) Early Head Start center-based teacher qualification requirements. As prescribed in section 645A(h) of the Act, a program must ensure center-based teachers that provide direct services to infants and toddlers in Early Head Start centers have a minimum of a Child Development Associate (CDA) credential or comparable credential, and have been trained or have equivalent coursework in early childhood development with a focus on infant and toddler development.

A review of the teacher qualification tracking document found the program indicated that three of seven Early Head Start center-based teachers did not have a Child Development Associate (CDA) or comparable credential. A discussion with the program director confirmed that all three teachers were placed on professional development plans to complete CDAs. In a discussion, the program director noted that two of three teachers were enrolled in the CDA program with a completion date in August 2022 and the last teacher planned to enroll in the fall of 2022.

### Home-based Program Services

The recipient ensures home-based program services provide home visits, and group socialization activities provide high-quality learning experiences.



## Monitoring and Implementing Quality Health Services

### Child Health Status and Care

The recipient effectively monitors and maintains timely information on children's health status and care including ongoing sources of health care, preventive care, and follow-up.

### Mental Health

The recipient supports a program-wide culture that promotes mental health and social and emotional well-being, and uses mental health consultation to support staff.

### Oral Health and Nutrition

The recipient maintains and monitors for effective oral health practices and nutrition services that meet the nutritional needs and accommodate feeding requirements and allergies.

### Safety Practices

The recipient does not implement a process for monitoring and maintaining healthy and safe environments.

### AOC 1302.47(b)(1)(iii)

**Timeframe for Correction: Follow up with Regional Office for support**

1302.47 Safety practices. (b) A program must develop and implement a system of management, including ongoing training, oversight, correction and continuous improvement in accordance with §1302.102, that includes policies and practices to ensure all facilities, equipment and materials, background checks, safety training, safety and hygiene practices and administrative safety procedures are adequate to ensure child safety. This system must ensure: (1) Facilities. All facilities where children are served, including areas for learning, playing, sleeping, toileting, and eating are, at a minimum: (iii) Free from pollutants, hazards and toxins that are accessible to children and could endanger children's safety.

In a discussion, the program director confirmed that the program had not tested its buildings for lead paint. The program had five facilities serving children during the 2021-2022 program year, and two of the centers were built prior to 1978. Although none of the buildings had been tested, the program had painted some rooms at four of the five facilities but did not indicate which rooms had been painted. A city water report confirmed there was no lead in the drinking water.

### ANC 648A(g)(3)

**Timeframe for Correction: 120 days**

Sec. 648A Staff Qualifications and Development (g) Staff Recruitment and Selection Procedures- Before a Head Start agency employs an individual, such agency shall-- (3) obtain--(A) a State, tribal, or Federal criminal record check covering all jurisdictions where the grantee provides Head Start services to children; (B) a State, tribal, or Federal criminal record check as required by the law of the jurisdiction where the grantee provides Head Start services; or (C) a criminal record check as otherwise required by Federal law.

The recipient did not obtain a state or Federal criminal record check for all employees prior to date of hire.

A review of the criminal record check (CRC) tracking document indicated that the program did not obtain CRCs for 14 of 18 staff members prior to their hire date. All 14 staff members were hired in the past 12 months, and 2 employees, hired on August 28, 2021, and March 14, 2022, respectively, were waiting on the results of CRCs as of May 25, 2022.

During interviews, the program director, executive director, and HR assistant confirmed that both staff members worked with children while awaiting the results of CRCs. The program attested that the two staff members were not left alone with children, which followed the State of New York's Office of Children and Families guidelines allowing an employee to work for 90 days while waiting for CRCs. The recipient's hiring policy stated CRCs must be started prior to hire and completed within 90 days.

The recipient did not obtain a state or Federal criminal record check for all employees prior to date of hire; therefore, it was not in compliance with the regulation.

**Services to Expectant Families**  
Not Applicable.



## **Monitoring and Implementing Quality Family and Community Engagement Services**

### **Family Well-being**

The recipient collaborates with families to support family well-being, parents' aspirations, and parents' life goals.

### **Strengthening Parenting and Parent-Child Supports**

The recipient provides services that strengthen parent-child relationships and support parents in strengthening parenting skills.

### **Family Engagement in Education and Child Development Services**

The recipient provides education and child development services that recognize parents' roles as children's lifelong educators and encourage parents to engage in their child's education.

## **Family and Community Engagement Services Summary**

Cortland County Community Action Program supported each family's economic mobility by providing resources. A partnership with the National External Diploma Program (NEDP) was developed for parents to earn a high school diploma using a portfolio format rather than formal testing. The family service assistant and coordinator completed the NEDP training to become advisors in June 2021. These staff members worked with family advocates to identify Head Start and Early Head Start parents who did not have a high school diploma. Enrolled parents received laptops and internet hotspots as needed and met with the advisors either in-person or through virtual platforms. The program offered parents the opportunity and resources to attain their high school diploma by removing environmental and financial barriers, allowing them to fulfill the goal of being high school graduates.



## Monitoring and Implementing Fiscal Infrastructure

### **Budget Planning and Development**

The recipient develops and implements its budget to sustain management, staffing structures, and the delivery of services that support the needs of enrolled children and families.

### **Ongoing Fiscal Capacity**

The recipient plans and implements a fiscal management system that supports the organization's ongoing capacity to execute its budget over time and meet the needs of its organization.

### **Budget Execution**

The recipient's financial management system provides for effective control over and accountability for all funds, property, and other assets.

### **Facilities and Equipment**

The recipient complies with application, prior approval, and reporting requirements for facilities purchased, constructed, or renovated with Head Start funds.

## Fiscal Infrastructure Summary

Cortland County Community Action Programs executive director and fiscal department collaborated with the Head Start management team to develop a budget aligned with program goals and objectives. During budget discussions, the team reviewed the goals and objectives to identify areas that needed to be addressed. This past year, the team determined that staffing, school readiness, and COVID-19 protocols were top priorities. The director submitted plans to the governing bodies, who reviewed them, provided input, and approved the purchases to meet these needs. Through collaboration, the recipient aligned funding with program goals and priorities.



## **Monitoring ERSEA: Eligibility, Selection, Enrollment, and Attendance**

### **Determining, Verifying, and Documenting Eligibility**

The recipient enrolls children or expectant mothers who are categorically eligible or who meet defined income-eligibility requirements.

### **Enrollment Verification**

The recipient maintains and tracks enrollment for all participants including expectant mothers.

## **ERSEA Summary**

Cortland County Community Action Program revamped its recruitment efforts to increase enrollment. The recipient expanded marketing efforts to include posting flyers, purchasing t-shirts for staff, and creating swag bags with applications and pamphlets about Head Start services. Specifically, the program posted flyers throughout the community where families with young children frequently visited, such as grocery stores, doctor offices, drug stores, and churches, to recruit families in the area. The recipient strategically worked on building its waitlist and filling vacant slots and designed recruitment efforts to emphasize the importance of childcare and the benefits of the support offered to families. By implementing these strategies, the program actively worked to increase enrollment.

----- End of Report -----

*Resolution of the Board of Directors*

*Of*

*Cortland County Community Action Program, Inc.*

**Resolution No. 22-45**

**WHEREAS**, the Cortland County Community Action Program, Inc. Board of Directors has reviewed the proposed 2022-2023 Health Insurance Renewals,

**IT IS HEREBY RESOLVED** that on July 28, 2022, the Cortland County Community Action Program, Inc. Board of Directors accepts as presented the 2022-2023 Health Insurance Renewals.

Shelley Warnow  
Board President

July 28, 2022  
Date



# CAPCO HEALTH INSURANCE RENEWAL QUOTES RENEWAL SEPTEMBER 1 2022

## EXCELLUS HEALTH INSURANCE RENEWAL

### CURRENT CONTRACT

ANNUAL PREMIUM INCREASE **\$21,008**  
PERCENTAGE INCREASE **3.91%**

## MVP HEALTH CARE

ANNUAL PREMIUM INCREASE **\$16,006**  
PERCENTAGE INCREASE **2.98%**

### DIFFERENCE

**\$5,002**  
**0.93%**

CENSUS	2 Tier	2 Tier	2 Tier	2 Tier	2 Tier	2 Tier
Single	1	13	12	1	13	12
Family	0	8	9	0	8	9
	Current 9/1/2021			Renewal - 9/1/2022		
Plan Design	SB 25-500	Hybrid	Ded. 3	SB 25-500	Hybrid	Ded. 3
Office Visit	\$25/\$40	\$40/\$60	Ded/Coins	\$25/\$40	\$40/\$60	Ded/Coins
Deductible	\$500/\$1,500	\$1,000/\$3,000	\$5,500/\$11,000	\$500/\$1,500	\$1,000/\$3,000	\$5,500/\$11,000
Co-Insurance	80%	70%	70%	80%	70%	70%
Out of Pocket Maximum	\$1,500/\$4,500	\$3,000/\$9,000	\$6,350/\$12,700	\$1,500/\$4,500	\$3,000/\$9,000	\$6,350/\$12,700
In-Patient Co-Pay	Ded/Coins	Ded/Coins	Ded/Coins	Ded/Coins	Ded/Coins	Ded/Coins
Rx Coverage						
Retail	\$5/\$35/\$70	\$7 Generic Only	\$10/\$35/\$70	\$5/\$35/\$70	\$7 Generic Only	\$10/\$35/\$70
Deductible	---	---	Preventive RX	---	---	Preventive RX
Separate OOPM	---	---	Must meet Ded 1st	---	---	Must meet Ded 1st
Rates	SB 25-500	Hybrid	Ded. 3	SB 25-500	Hybrid	Ded. 3
Monthly & Annual ↑/↓ are compared against current rates.						
Percentage ↑/↓				3.90%	3.91%	3.91%
Single	\$1,117.55	\$869.40	\$474.12	\$1,161.18	\$903.35	\$492.64
Family	\$2,496.72	\$1,986.00	\$1,202.85	\$2,594.24	\$2,063.58	\$1,249.83
Monthly Premium	\$1,117.55	\$27,190.20	\$16,515.09	\$1,161.18	\$28,252.19	\$17,160.15
Total Monthly Premium		\$44,822.84			\$46,573.52	
Annual Premium	\$13,410.60	\$326,282.40	\$198,181.08	\$13,934.16	\$339,026.28	\$205,921.80
Total Annual Premium		\$537,874.08			\$558,882.24	
Monthly ↑/↓		---			\$1,750.68	
Annual ↑/↓		---			\$21,008.16	

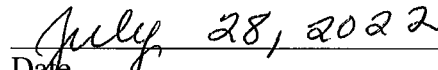
2 Tier	2 Tier	2 Tier
1	13	12
0	8	9
MVP 7/12/22		
Hybrid EPO	Hybrid EPO	HDHP EPO
	\$0 Child PCP	
\$30 / \$30	\$40 / \$60	Ded/Coins
\$500 / \$1000	\$1,000/\$2,500	\$5000 / \$10000
80%	70%	70%
\$1500 / \$3000	\$3,000/\$7,500	\$6350 / \$12700
Ded/Coins	Ded/Coins	Ded/Coins
\$10/\$30/\$50	\$10 Generic	\$10/\$30/\$50
2.5x Mail		after Ded.
	\$2000 / \$4000	
Hybrid EPO	Hybrid EPO	HDHP EPO
6.14%	2.80%	3.05%
\$ 1,186.12	\$ 905.41	\$ 530.04
\$ 2,649.90	\$ 2,022.78	\$ 1,184.17
\$1,186.12	\$27,952.57	\$17,018.01
<b>\$46,156.70</b>		
\$14,233.44	\$335,430.84	\$204,216.12
<b>\$553,880.40</b>		
	<b>\$1,333.86</b>	
<b>\$16,006.32</b>		

***Resolution of the Board of Directors***  
***Of***  
***Cortland County Community Action Program, Inc.***  
**Resolution No. 22-46**

**WHEREAS**, the Cortland County Community Action Program, Inc. Board of Directors has reviewed the proposed 2022-2023 CSBG grant/budget submission,

**IT IS HEREBY RESOLVED** that on July 28, 2022, the Cortland County Community Action Program, Inc. Board of Directors accepts as presented the 2022-2023 CSBG grant/budget submission.

  
\_\_\_\_\_  
Board President

  
\_\_\_\_\_  
Date

**ATTACHMENT B**  
**COMMUNITY SERVICES BLOCK GRANT**  
**B-1 Budget Summary**

**Contractor** Cortland County Community Action Program, Inc. **FFY** 2023

**Budget Period** 10/1/22 to 9/30/23 **Contract #** C1001460

**Location (Enter Name of County or Counties Served):** CORTLAND

(a) **TOTAL CSBG ALLOCATION OF GRANT FUNDS (FEDERAL)** \$ 247,353  
 (b) **PRIOR YEAR UNEXPENDED CSBG GRANT FUNDS** \$             
 (c) **TOTAL PROJECT COST** \$ 247,353

Cost Categories	CSBG Grant Funds	Prior Year Unexpended CSBG Grant Funds	Total Project Cost
1. Personnel Services (from Attachment B-2)	\$ 183,284	\$ 0	\$ 183,284
2. Delegate Agencies (Subcontractors)	\$	\$	\$ 0
3. Contractual Services/Audit	\$ 7,124	\$ 0	\$ 7,124
4. Equipment Purchase/Lease	\$ 0	\$ 0	\$ 0
5. Other Costs (from Attachment B-3)	\$ 56,945	\$ 0	\$ 56,945
6. Administrative Costs			
Indirect Rate <u>      </u> %	\$	\$	\$ 0
De Minimis Rate <u>      </u> %	\$	\$	\$ 0
Admin. Cost/Rate <u>      </u> %	\$	\$	\$ 0
<i>Indirect Cost Rate Base (place "X" in Direct or Personnel Services cell,</i>			
<input type="checkbox"/> DIRECT <input type="checkbox"/> PERSONNEL SERVICES			
<b>TOTAL</b>	\$ 247,353	\$ 0	\$ 247,353

**Descriptions and amounts of Contractual Services/Audit and Equipment Purchase/Lease expenses included in Cost Categories 3 and 4:**

**3. Contractual Services/Audit**

CSBG Grant Funds this FY		
<b>DIRECT:</b> \$ <u>5,100</u>		<b>Item \$ amount</b>
<b>Description:</b> CAP Systems DataBase Maintenance/Support		\$ 5,100
<b>ADMIN:</b> \$ <u>2,024</u>		<b>Item \$ amount</b>
<b>Description:</b> Financial Audit		\$ 951
Payroll Processing		\$ 722
EAP		\$ 351

**4. Equipment Purchase/Lease**

CSBG Grant Funds this FY		
<b>DIRECT:</b> \$ <u>-</u>		<b>Item \$ amount</b>
<b>Description:</b>		
<b>ADMIN:</b> \$ <u>-</u>		<b>Item \$ amount</b>
<b>Description:</b>		

**TO AVOID ROUNDING ERRORS ON THESE DOCUMENTS, PLEASE ROUND UP. ENTER WHOLE NUMBERS ONLY.**  
**DO NOT INCLUDE DECIMALS OR ANY CALCULATIONS!**

<i>[These figures should auto-fill from the MWBE Goals Calculation page; please verify accuracy of the numbers.]</i>		
<b>MWBE Goal %</b> <u>30%</u>	<b>MBE Goal Amount \$</b> <u>4632</u>	<b>MBE Goal %</b> <u>15%</u>
<b>MWBE Goal Amt \$</b> <u>9,263</u>	<b>WBE Goal Amount \$</b> <u>4632</u>	<b>WBE Goal %</b> <u>15%</u>

CSBG funds **must** be used in accordance with the cost principles of 2 CFR Part 200, codified by HHS at 45 CFR Part 75. Grantees must comply with the limitations and prohibitions as stated in federal CSBG statute (42 U.S.C. 9901 et seq.) Public Law 105-285, Section 678F and any subsequent amendments.