

Cortland County Community Action Program, Inc.  
Special Board of Directors Meeting  
November 10, 2022  
Meeting Agenda

- I. Call to Order
- II. Presentation of the 2021 CAPCO Agency Audit, 990, and CHAR 500 from Bettina Lipphardt of the Bonadio Group
  1. **Resolution 22-57** –2021 CAPCO Agency Audit 990 and CHAR 500
- III. Old Business
- IV. New Business
- V. Executive Session if needed
- VI. Adjournment

*Resolution of the Board of Directors*

*Of*

*Cortland County Community Action Program, Inc.*

**Resolution No. 22-57**

**WHEREAS**, the Cortland County Community Action Program, Inc. Board of Directors has reviewed the 2021 CAPCO Agency Audit, 990, and CHAR 500 as presented by Bettina Lipphardt from the Bonadio Group,

**IT IS HEREBY RESOLVED** that on November 10, 2022, the Cortland County Community Action Program, Inc. Board of Directors accepts as presented the 2021 CAPCO Agency Audit, 990, and CHAR 500 as presented by Bettina Lipphardt from the Bonadio Group.

Shelley M. Warnow  
Board President

November 10, 2022  
Date



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

**Year Ended December 31, 2021**

**THE BONADIO GROUP**  
CPAs, Consultants & More

November 10, 2022

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

We are pleased to meet with you today to discuss the results of the 2021 annual audit of Cortland County Community Action Program, Inc. (the Organization).

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

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

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

A summary of the following materials are as follows:

- Pending your acceptance, we plan to issue an unmodified (clean) opinion on the financial statements.
- There were no material weaknesses in internal controls identified during our audit.
- *Government Auditing Standards*
  - No material weaknesses in internal control were identified
  - No non-compliance material to the financial statements was identified
- Uniform Guidance Compliance
  - No material weaknesses in internal controls over compliance were identified
  - The auditor's report over compliance was unmodified
- The Organization reported a surplus of approximately \$428k in 2021.

Yours truly,

THE BONADIO GROUP

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# REQUIRED COMMUNICATIONS

Matter to be Communicated	Auditor's Response
<p><b>Auditor's Responsibility</b></p>	<p>We have audited the financial statements of Cortland County Community Action Program, Inc. (the Organization) for the year ended December 31, 2021, and will issue our report thereon. Professional standards require that we provide you with the following information related to our audit.</p>
<p><b>Qualitative Aspects of Accounting Practices</b></p>	<p><b>Accounting Policies</b>            Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 2 to the financial statements.</p> <p><b>New Accounting Pronouncements</b>            There were no new accounting pronouncements in the current year and the application of existing accounting policies was not changed.</p> <p>No additional policies were adopted, and the application of existing policies was not changed during 2021.</p> <p><b>Accounting Transactions</b>            We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.</p> <p><b>Accounting Estimates</b>            Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements are:</p> <ul style="list-style-type: none"> <li>• revenue recognition</li> <li>• provision for doubtful accounts</li> <li>• asset lives for depreciable fixed assets</li> </ul> <p>We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the financial statements taken as a whole.</p> <p><b>Financial Statement Disclosures</b>            Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.</p> <p>The financial statement disclosures are neutral, consistent, and clear.</p>

# REQUIRED COMMUNICATIONS

Matter to be Communicated	Auditor's Response												
<b>Difficulties Encountered in Performing the Audits</b>	We encountered no difficulties in dealing with management in performing and completing our audit.												
<b>Corrected and Uncorrected Misstatements</b>	<p>Professional standards require us to accumulate all misstatements identified during the audits, other than those that are clearly trivial, and communicate them to the appropriate level of management.</p> <table data-bbox="727 657 1479 848"> <tr> <td>Unadjusted change in net assets</td> <td style="text-align: right;">\$ 717,994</td> </tr> <tr> <td>To write-off uncollectible Medicaid accounts</td> <td style="text-align: right;">(300,000)</td> </tr> <tr> <td>To adjust net assets</td> <td style="text-align: right;">(818)</td> </tr> <tr> <td>Client entry to adjust depreciation</td> <td style="text-align: right;">(64,127)</td> </tr> <tr> <td>Client entry to adjust property and equipment</td> <td style="text-align: right;"><u>74,945</u></td> </tr> <tr> <td>Adjusted change in net assets</td> <td style="text-align: right;"><u>\$ 427,994</u></td> </tr> </table>	Unadjusted change in net assets	\$ 717,994	To write-off uncollectible Medicaid accounts	(300,000)	To adjust net assets	(818)	Client entry to adjust depreciation	(64,127)	Client entry to adjust property and equipment	<u>74,945</u>	Adjusted change in net assets	<u>\$ 427,994</u>
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Client entry to adjust depreciation	(64,127)												
Client entry to adjust property and equipment	<u>74,945</u>												
Adjusted change in net assets	<u>\$ 427,994</u>												
<b>Disagreements with Management</b>	For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's reports. We are pleased to report that no such disagreements arose during the course of our audit.												
<b>Management Representations</b>	We will request certain representations from management that are included in the management representation letter.												
<b>Management Consultations with Other Independent Accountants</b>	In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" in certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.												
<b>Other Audit Findings or Issue</b>	We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.												

# Financial Highlights

## STATEMENTS OF FINANCIAL POSITION December 31:

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	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Cash and cash equivalents	\$ 582,695	\$ 1,172,196	\$ 1,381,763	\$ 1,787,599	\$ 2,494,989
Fees and grants receivable	\$ 919,949	\$ 943,913	\$ 1,351,069	\$ 1,212,996	\$ 1,319,107
Other current assets	\$ 178,229	\$ 137,671	\$ 118,058	\$ 173,903	\$ 145,491
Property and equipment, net	\$ 814,619	\$ 830,533	\$ 793,351	\$ 859,364	\$ 853,336
Total assets	\$ 2,495,492	\$ 3,084,313	\$ 3,644,241	\$ 4,033,862	\$ 4,812,923
Liabilities	\$ 591,147	\$ 650,378	\$ 681,336	\$ 960,807	\$ 1,311,874
Net assets	\$ 1,904,345	\$ 2,433,935	\$ 2,962,905	\$ 3,073,055	\$ 3,501,049

### Analysis:

- Cash and cash equivalents increased \$707k or 40% with the surplus and timing of advances on grants.
- Fees and grants receivable increased \$106k or 9% from the prior year. Fees receivable relates to the CDPAP program and increased \$145k or 18% with increasing the allowance for doubtful accounts by \$300k. CAPCO should concentrate on CDPAP collections especially with new exchange billing system. Grants receivable decreased \$40k with timing of vouchering. Substantially all unreserved amounts outstanding at the end of 2021 were collected in 2022.
- Property and equipment decreased with three new vehicles purchased in the current year offset by current year depreciation.
- Liabilities increased \$351k or 37%, which was mainly due to grant funds received in advance.
- Net assets are an indication of financial strength. CAPCO's increase in net assets was due to the current year surplus.

# Financial Highlights

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

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Revenue:					
Grants	\$ 4,873,963	\$ 5,130,466	\$ 5,599,165	\$ 5,309,744	\$ 6,474,889
Medicaid fees	2,275,528	2,999,139	3,910,770	3,742,661	3,808,573
In-kind support	1,079,595	1,066,914	695,195	327,453	517,464
Service fees	68,261	95,268	92,833	59,418	48,156
Other	<u>65,010</u>	<u>68,773</u>	<u>152,852</u>	<u>150,292</u>	<u>243,840</u>
Total revenue	<u>8,362,357</u>	<u>9,360,560</u>	<u>10,450,815</u>	<u>9,589,568</u>	<u>11,092,922</u>
Expenses:					
Personnel costs	5,021,020	5,836,951	7,115,940	7,235,616	7,877,114
Program costs	633,153	538,203	678,705	603,754	705,445
Lease and rental	178,854	194,112	201,058	236,624	227,174
Program supplies	174,017	184,389	201,738	255,381	300,181
Food	162,290	164,311	199,432	79,230	106,961
In-kind	1,079,594	1,066,914	695,195	327,453	517,464
Other	<u>794,315</u>	<u>846,090</u>	<u>829,777</u>	<u>741,360</u>	<u>930,589</u>
Total expenses	<u>8,043,243</u>	<u>8,830,970</u>	<u>9,921,845</u>	<u>9,479,418</u>	<u>10,664,928</u>
Change in net assets	<u>\$ 319,114</u>	<u>\$ 529,590</u>	<u>\$ 528,970</u>	<u>\$ 110,150</u>	<u>\$ 427,994</u>
Cumulated surpluses over 5 years					<u>\$ 1,915,818</u>

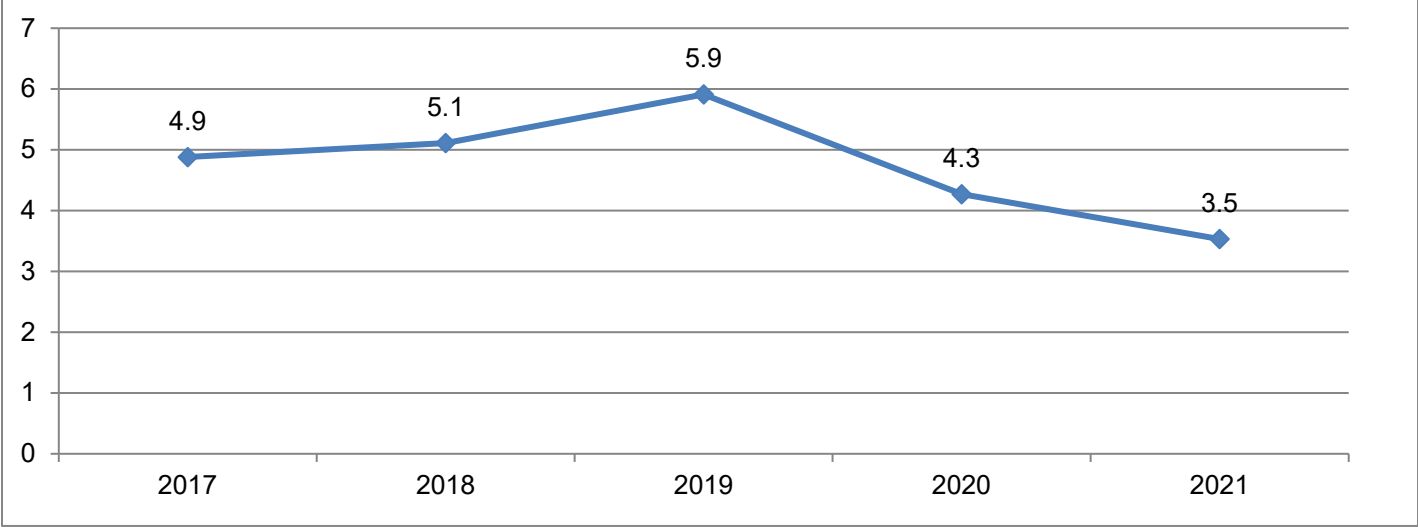
### Analysis:

- Grants revenue increased \$1,165k or 22% from 2020 to 2021. This increase was mainly due to the impact of the pandemic on providing program services lessening. Classrooms were more active in 2021.
- Medicaid fees increased \$66k or 2% with the continued expansion and utilization of the CDPAP program offset by collection issues. Bad debt expense was \$300k in both 2021 and 2020. Bad debt expense represented 7.3% and 7.4% of Medicaid revenue in 2021 and 2020, respectively.
- Personnel costs increased \$641k and program costs increased \$101k with programs being able to operate at a higher level in 2021 with the pandemic lessening.
- Other expenses increased \$190k or 26% with the impact of the pandemic lessening and inflation impacts.



# Financial Highlights

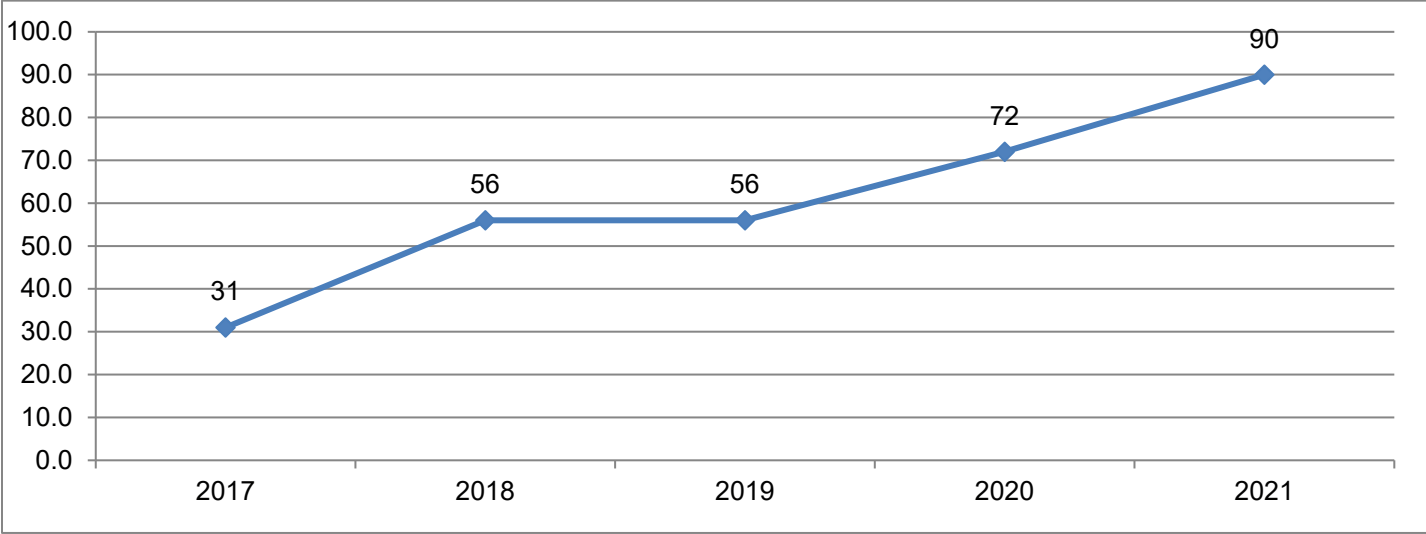
## CURRENT RATIO



**Analysis:**

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

## DAYS’ CASH ON HAND



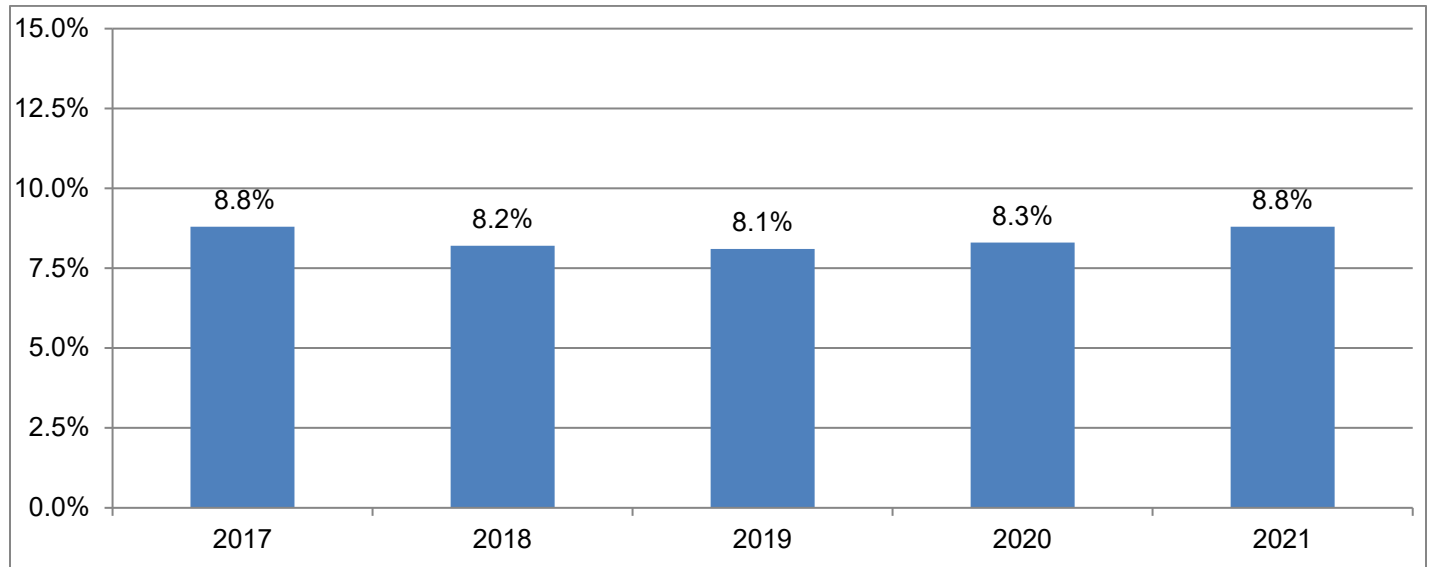
**Analysis:**

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

# Financial Highlights

## ADMINISTRATIVE PERCENTAGE OF EXPENSES

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

- Financial statement
- Form 990
- EO-38

## **990 REVIEW**

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

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

**Financial Statements as of  
December 31, 2021  
Together with  
Independent Auditor's Report  
and Single Audit Reports**

*Draft - Subject to Change*

## **INDEPENDENT AUDITOR'S REPORT**

November XX, 2022

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Cortland County Community Action Program, Inc. (a New York nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities and change in net assets, functional revenue and expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cortland County Community Action Program, Inc. as of December 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cortland County Community Action Program, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Cortland County Community Action Program, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

(Continued)

## INDEPENDENT AUDITOR'S REPORT

(Continued)

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

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Report on Summarized Comparative Information**

We have previously audited Cortland County Community Action Program, Inc.'s 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 4, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## INDEPENDENT AUDITOR'S REPORT

(Continued)

### **Supplementary Information**

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November XX, 2022 on our consideration of Cortland County Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Cortland County Community Action Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cortland County Community Action Program, Inc.'s internal control over financial reporting and compliance.

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

**STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2021**

(With Comparative Totals for 2020)

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Cash	\$ 2,494,989	\$ 1,787,599
Fees receivable	930,276	785,336
Grants receivable	387,242	427,036
Other receivables	1,589	624
Prepaid expenses	99,014	130,204
Inventory	46,477	43,699
Total current assets	<u>3,959,587</u>	<u>3,174,498</u>
<b>PROPERTY AND EQUIPMENT:</b>		
Vehicles, furniture and equipment	919,050	844,105
Building and land	1,241,225	1,241,225
Property and equipment, at cost	2,160,275	2,085,330
Less: Accumulated depreciation	<u>1,306,939</u>	<u>1,225,966</u>
Total property and equipment, net	<u>853,336</u>	<u>859,364</u>
Total assets	<u>\$ 4,812,923</u>	<u>\$ 4,033,862</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable	\$ 46,534	\$ 80,741
Accrued expenses	527,345	417,374
Refundable advances	519,357	217,377
Current portion of long-term debt	<u>28,117</u>	<u>27,111</u>
Total current liabilities	1,121,353	742,603
LONG-TERM DEBT, net of current portion	<u>190,521</u>	<u>218,204</u>
Total liabilities	<u>1,311,874</u>	<u>960,807</u>
<b>NET ASSETS:</b>		
Without donor restrictions	<u>3,501,049</u>	<u>3,073,055</u>
Total net assets	<u>3,501,049</u>	<u>3,073,055</u>
Total liabilities and net assets	<u>\$ 4,812,923</u>	<u>\$ 4,033,862</u>

The accompanying notes are an integral part of these statements.



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

**STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2021**  
(With Comparative Totals for 2020)

	<u>2021</u>	<u>2020</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Revenue:		
Grant revenue	\$ 6,474,889	\$ 5,309,744
Medicaid and Managed-Medicaid fees	3,808,573	3,742,661
In-kind contributions	517,464	327,453
Service fees	48,156	59,418
Other revenue	243,840	150,292
	<hr/>	<hr/>
Total revenue	11,092,922	9,589,568
Expenses:		
Early childhood development	3,629,368	3,080,373
Consumer directed care	3,378,825	3,448,890
Women, infants and children	991,341	960,057
Family development	986,822	787,864
Energy services	782,403	440,995
Management and general	896,169	761,239
	<hr/>	<hr/>
Total expenses	10,664,928	9,479,418
Change in net assets without donor restrictions	427,994	110,150
NET ASSETS - beginning of year	<hr/> 3,073,055	<hr/> 2,962,905
NET ASSETS - end of year	<hr/> <u>\$ 3,501,049</u>	<hr/> <u>\$ 3,073,055</u>

The accompanying notes are an integral part of these statements.

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

**STATEMENT OF FUNCTIONAL REVENUE AND EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

(With Comparative Totals for 2020)

	Program							Totals	
	Early Childhood Development	Consumer Directed Care	Women, Infants and Children	Family Development	Energy Services	Total Programs	Management and General	2021	2020
<b>REVENUE:</b>									
Grant revenue	\$ 3,766,674	\$ -	\$ 1,045,790	\$ 840,520	\$ 821,905	\$ 6,474,889	\$ -	\$ 6,474,889	\$ 5,309,744
Medicaid and Managed-Medicaid fees	-	3,808,573	-	-	-	3,808,573	-	3,808,573	3,742,661
In-kind contributions	272,095	-	-	245,108	-	517,203	261	517,464	327,453
Service fees	16,745	-	-	155	31,256	48,156	-	48,156	59,418
Other revenue	72,809	90,124	-	45,319	718	208,970	34,870	243,840	150,292
<b>Total revenue</b>	<b>4,128,323</b>	<b>3,898,697</b>	<b>1,045,790</b>	<b>1,131,102</b>	<b>853,879</b>	<b>11,057,791</b>	<b>35,131</b>	<b>11,092,922</b>	<b>9,589,568</b>
<b>EXPENSES:</b>									
Salary	2,165,568	2,789,265	251,992	450,736	355,698	6,013,259	477,066	6,490,325	6,048,979
Fringe benefits	538,783	489,474	52,914	102,739	85,859	1,269,769	117,020	1,386,789	1,186,637
In-kind	272,095	-	-	245,108	-	517,203	261	517,464	327,453
Program costs	-	-	649,410	55,818	217	705,445	-	705,445	679,889
Lease and rental	136,692	13,053	575	32,263	11,163	193,746	33,428	227,174	236,624
Program supplies	104,749	50	5,078	13,613	174,953	298,443	1,738	300,181	255,381
Food	101,170	-	-	194	-	101,364	5,597	106,961	79,230
Professional and contracted services	41,732	3,114	9,446	7,105	5,866	67,263	5,436	72,699	62,287
Repairs and maintenance	20,495	-	119	5,131	34,988	60,733	73,982	134,715	71,516
Travel	3,387	19,895	-	3,628	280	27,190	3,577	30,767	33,282
Office	29,734	26,924	6,822	7,791	21,295	92,566	14,513	107,079	94,904
Training and conferences	55,244	241	595	10,468	13,036	79,584	6,055	85,639	45,833
Depreciation	34,887	-	-	4,462	7,520	46,869	33,259	80,128	64,614
Insurance	7,994	-	853	4,520	5,783	19,150	29,663	48,813	45,699
Audit and legal	10,247	8,575	3,092	2,878	3,308	28,100	1,853	29,953	29,052
Telephone and internet	23,835	352	4,111	7,370	12,914	48,582	1,616	50,198	39,294
Interest	-	-	-	728	-	728	10,210	10,938	10,306
Miscellaneous	82,756	27,882	6,334	32,270	49,523	198,765	80,895	279,660	168,438
<b>Total expenses before allocations</b>	<b>3,629,368</b>	<b>3,378,825</b>	<b>991,341</b>	<b>986,822</b>	<b>782,403</b>	<b>9,768,759</b>	<b>896,169</b>	<b>10,664,928</b>	<b>9,479,418</b>
Management and general allocation	336,683	243,057	54,584	82,824	68,345	785,493	(785,493)	-	-
<b>Total expenses</b>	<b>3,966,051</b>	<b>3,621,882</b>	<b>1,045,925</b>	<b>1,069,646</b>	<b>850,748</b>	<b>10,554,252</b>	<b>110,676</b>	<b>10,664,928</b>	<b>9,479,418</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 162,272</b>	<b>\$ 276,815</b>	<b>\$ (135)</b>	<b>\$ 61,456</b>	<b>\$ 3,131</b>	<b>\$ 503,539</b>	<b>\$ (75,545)</b>	<b>\$ 427,994</b>	<b>\$ 110,150</b>

The accompanying notes are an integral part of these statements.

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

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2021**  
(With Comparative Totals for 2020)

	<u>2021</u>	<u>2020</u>
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ 427,994	\$ 110,150
Adjustments to reconcile change in net assets to cash flow from operating activities:		
Depreciation	80,128	64,614
Bad debt expense	300,000	300,000
Changes in:		
Receivables	(444,940)	(142,137)
Other assets	38,829	(19,790)
Prepaid expenses	31,190	(42,683)
Inventory	(2,778)	(13,162)
Accounts payable	(34,207)	8,777
Accrued expenses	109,971	102,061
Refundable advances	<u>301,980</u>	<u>132,622</u>
Net cash flow from operating activities	<u>808,167</u>	<u>500,452</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchases of property and equipment	<u>(74,100)</u>	<u>(130,627)</u>
Net cash flow from investing activities	<u>(74,100)</u>	<u>(130,627)</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from borrowings on long-term debt	-	50,000
Principal payments on long-term debt	<u>(26,677)</u>	<u>(13,989)</u>
Net cash flow from financing activities	<u>(26,677)</u>	<u>36,011</u>
<b>CHANGE IN CASH</b>	<b>707,390</b>	<b>405,836</b>
CASH - beginning of year	<u>1,787,599</u>	<u>1,381,763</u>
CASH - end of year	<u>\$ 2,494,989</u>	<u>\$ 1,787,599</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Cash paid during the year interest	<u>\$ 10,938</u>	<u>\$ 10,306</u>

The accompanying notes are an integral part of these statements.

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/ Pass-Through Grantor/Program Title	Assistance Listing Number	Contract/Grantor Number	Federal
Department of Health and Human Services:			
Head Start Cluster -			
Head Start	93.600	N/A	\$ 3,294,716
COVID-19 Head Start	93.600	N/A	<u>143,787</u>
Total Head Start Program			3,438,503
Pass through NYS Division of Housing and Community Renewal			
Low-Income Home Energy Assistance	93.568	NYS DHCR,C0902024-19-21	116,004
Low-Income Home Energy Assistance	93.568	NYS DHCR,HEAP	30,461
Low-Income Home Energy Assistance	93.568	NYS DHCR,C09324-2022	<u>342,857</u>
Total Low-Income Home Energy Assistance			<u>489,322</u>
Pass through New York State Department of State			
Community Services Block Grant Cluster -			
Community Services Block Grant	93.569	C1000755-2021	60,984
Community Services Block Grant	93.569	C1000755-2020	205,019
COVID-19 Community Services Block Grant	93.569	C1001793-2020-2022	<u>134,896</u>
Total Community Services Block Grant			<u>400,899</u>
Total Department of Health and Human Services			<u>4,328,724</u>
Department of Energy:			
Pass through NYS Division of Housing and Community Renewal			
Weatherization Assistance Program for Low-Income Persons	81.042	C092024-19-21	62,697
Weatherization Assistance Program for Low-Income Persons	81.042	C09324-2022	<u>218,998</u>
Total Department of Energy			<u>281,695</u>
Department of Agriculture:			
Pass through New York State Department of Health			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC):			
Administrative grant	10.557	CO3455	371,554
Food vouchers	10.557	Food vouchers	<u>649,410</u>
Total Special Supplemental Nutrition Program for Women, Infants, and Children			<u>1,020,964</u>
Pass through New York State Department of Health			
Child and Adult Care Food Program	10.558	N/A	118,952
WIC Farmers' Market Nutrition Program	10.572	N/A	728
Pass through Hunger Solutions New York			
Child Nutrition Cluster -			
Supplemental Nutrition Assistance Program	10.561	N/A	<u>32,852</u>
Total Department of Agriculture			<u>152,532</u>
Total			<u>\$ 5,783,915</u>

The accompanying notes are an integral part of this schedule.

# CORTLAND COUNTY COMMUNITY ACTION PROGRAM, INC.

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

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### 1. THE ORGANIZATION

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

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

#### **Basis of Accounting**

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

#### **Financial Reporting**

The Organization reports its activities and the related net assets by net asset categories. Net assets without donor restrictions include resources that are available for the support of operating activities. At December 31, 2021 and 2020, all of the Organization's net assets were without donor restrictions.

#### **Comparative Information**

The financial statements include certain prior year summarized comparative information in total but not by functional expense classification. Such information does not include sufficient detail to constitute a presentation in accordance with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the financial statements of the Organization as of and for the year ended December 31, 2020, from which the summarized information was obtained.

#### **Cash**

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

#### **Fees Receivables**

The Organization receives revenue from Medicaid and Managed-Medicaid. Revenue from Medicaid and Managed-Medicaid are recognized at approved rates when the Organization satisfies their performance obligations under contracts by transferring services to individuals. The Organization's performance obligations are to provide consumer directed personal assistance for chronically ill or physically disabled individuals. The transaction price is based on established charges for services provided.

In addition, the Organization receives revenue from private individuals by providing services. Service fees revenue is recognized at published rates when the Organization satisfies their performance obligations under contracts by transferring services to individuals. The Organization's performance obligations are to provide early childhood development and energy services. The transaction price is based on established charges for services provided.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Fees Receivables (Continued)

The Organization expects to collect established charges. The Organization performs an assessment of an individual's ability to pay for the services provided prior to performing services.

Revenue under Medicaid and Managed-Medicaid agreements are subject to audit and retroactive adjustment. Provisions for estimated third-party payer settlements are provided in the period the related services are rendered. Settlements with third-party payers for retroactive revenue adjustments due to audits, reviews or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing resident care using the most likely outcome method.

These settlements are estimated based on the terms of the payment agreement with the payer, correspondence from the payer and historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews and investigations. Differences between the estimated amounts accrued and interim and final settlements are reported in the year of settlement.

Laws and regulations governing the Medicaid program are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

Performance obligations for all of the Organization's services are provided and consumed at a point in time, using the output method, and therefore these types of fees allocated to performance obligations are not left unsatisfied or partially unsatisfied at the end of the reporting period.

The Organization's review individual contracts, at the time of performance, in order to determine estimated uncollectable accounts due from third party payers or private pay individuals and records these implicit price concessions as a direct reduction to revenue.

### Grants Receivable and Revenue

The Organization receives grants to assist in carrying out its programs from federal, state, and local government grants. Unconditional grants are recognized as revenues in the period received or promised. Conditional grants are not recognized as revenues until the conditions on which they depend are substantially met. A receivable is recognized to the extent support earned exceeds cash advances. Amounts received in advance of related costs being incurred and the related services provided are recorded as refundable advances in the accompanying statement of financial position. The Organization has adopted a policy whereby all government and other contracts be recorded as without donor restrictions if the restriction is satisfied in the same reporting period as received.

Conditional grants were received with the following conditions as of December 31, 2021:

Federal grants	\$ 1,240,675
Other than federal grants	<u>300,675</u>
	<u>\$ 1,541,350</u>

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Grants Receivable and Revenue**

Grants receivable represent amounts due to the Organization under grant agreements where conditions were substantially met at year end. Receivables are stated at the amount management expects to collect from outstanding balances. The Organization considers all receivables to be fully collectible; accordingly, no allowance for doubtful accounts has been recorded at December 31, 2021 and 2020. If amounts become uncollectable, they will be charged to bad debt expense when the determination is made. Unpaid balances remaining after the stated payment terms are considered past due.

### **Inventory**

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

### **Property and Equipment**

Property and equipment are stated at cost and depreciated using the straight-line method over the estimated useful lives of the related assets which range from 5 to 39 years. The Organization capitalizes property and equipment in excess of \$1,000 that have a useful life greater than one year.

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

### **Contributions**

Unconditional contributions are recognized as support in the period received. Conditional contributions are not recognized as support until the conditions on which they depend are substantially met. Conditional grants and contracts received that were not fully recognized before year end had conditions of meeting expenditure of eligible costs.

### **In-Kind Contributions**

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

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

### **Income Taxes**

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

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Expense Allocation

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

### Estimates

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

## 3. LIQUIDITY

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

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

	<u>2021</u>	<u>2020</u>
Cash	\$ 2,494,989	\$ 1,787,599
Fees receivable	930,276	785,336
Grants receivable	387,242	427,036
Other receivables	<u>1,589</u>	<u>624</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,814,096</u>	<u>\$ 3,000,595</u>

## 4. FEES, GRANTS AND OTHER RECEIVABLES

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

	<u>2021</u>	<u>2020</u>
Medicaid and Managed-Medicaid	\$ 879,196	\$ 726,340
Department of Health and Human Services	40,463	116,129
Office of Child and Family Services	64,518	106,949
Department of Agriculture	77,298	68,716
Division of Housing and Community Renewal	122,197	52,772
Other receivables	<u>135,435</u>	<u>142,090</u>
	<u>\$ 1,319,107</u>	<u>\$ 1,212,996</u>



#### 4. FEES, GRANTS AND OTHER RECEIVABLES (Continued)

The Organization's receivables from the Medicaid and Managed-Medicaid represented approximately 67% and 60% of fees and grants receivable at December 31, 2021 and 2020, respectively. During 2021 and 2020, the Organization derived approximately 34% and 39% of its total revenue from Medicaid and Managed-Medicaid, respectively. Total fees, grants and other receivables was \$1,212,996 at December 31, 2019.

#### 5. FINANCING ARRANGEMENTS

##### Long-Term Debt

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

	<u>2021</u>	<u>2020</u>
Loan payable to a local bank in monthly payments of \$1,587, including interest at 4.25% through November 2034. This mortgage is secured by the related real estate.	\$ 188,782	\$ 199,289
Loan payable to a local bank in monthly payments of \$1,461, including interest at 3.25% through September 2023. This mortgage is secured by substantially all of the Organization's assets.	<u>29,856</u>	<u>46,026</u>
	218,638	245,315
Less: Current portion	<u>(28,117)</u>	<u>(27,111)</u>
Long-term portion	<u>\$ 190,521</u>	<u>\$ 218,204</u>
Future maturities of long-term debt are as follows:		
2022	\$ 28,117	
2023	24,733	
2024	12,310	
2025	12,843	
2025	13,400	
Thereafter	<u>127,235</u>	
	<u>\$ 218,638</u>	

##### Line-of-Credit

The Organization has a \$200,000 line-of-credit with a local bank. The line-of-credit bears interest at prime (3.25% at December 31, 2021). There were no borrowings outstanding on the line-of-credit at December 31, 2021 and 2020.

#### 5. RETIREMENT PLAN

The Organization sponsors a 401(k) defined contribution retirement plan (the Plan). All full-time employees who meet certain service and age requirements are eligible to participate in the Plan. The Organization's contributions to the Plan are discretionary and were up to 3% in 2021 and 2020. For the years ended December 31, 2021 and 2020, the Organization made discretionary contributions of \$104,709 and \$96,346, respectively.

## 6. COMMITMENTS

The Organization has several non-cancelable operating leases, primarily for program sites, which expire through July 2025. Leases with respect to program sites generally do not exceed a one-year period or the remaining length of the grant contracts funding the program. Total rent expense amounted to \$164,275 and \$184,566 for the years ended December 31, 2021 and 2020, respectively.

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

2022	\$	194,360
2023		106,845
2024		<u>20,000</u>
	\$	<u>321,205</u>

## 7. CONTINGENCIES

### Grants

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

### COVID-19

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

## 8. SUBSEQUENT EVENTS

Management has evaluated subsequent events through November XX, 2022, which is the date the financial statements were available to be issued.

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

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2021**

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**1. GENERAL**

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

**2. BASIS OF ACCOUNTING**

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

**3. NONMONETARY ASSISTANCE**

Nonmonetary assistance is reported in the schedule of expenditures of federal awards at fair value of the WIC checks received. The total federal share of food instruments distributed by the Organization amounted to \$649,410.

**4. INDIRECT COSTS**

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

**5. SUBRECIPIENTS**

The Organization does not have any subrecipients of federal awards.

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

November XX, 2022

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Cortland County Community Action Program, Inc.'s (a New York nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities and change in net assets, functional revenue and expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November XX, 2022.

**Report on Internal Control over Financial Reporting**

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

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

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

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

**Report on Compliance and Other Matters**

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

**Purpose of This Report**

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

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

November XX, 2022

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

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Cortland County Community Action Program, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Cortland County Community Action Program, Inc.'s major federal programs for the year ended December 31, 2021. Cortland County Community Action Program, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Cortland County Community Action Program, Inc.'s complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Cortland County Community Action Program, Inc.'s and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Cortland County Community Action Program, Inc.'s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Cortland County Community Action Program, Inc.'s federal programs.

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

(Continued)

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Cortland County Community Action Program, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Cortland County Community Action Program, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Cortland County Community Action Program, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Cortland County Community Action Program, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Cortland County Community Action Program, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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

(Continued)

**Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

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**Part I - Summary of Auditor's Results**

**Financial Statements**

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

Unmodified

Internal control over financial reporting:  
Material weakness(es) identified?  
Significant deficiencies identified?

yes       no  
 yes       none reported  
 yes       no

Noncompliance material to financial statements noted?

**Federal Awards**

Internal control over major programs:  
Material weakness(es) identified?  
Significant deficiencies identified?

yes       no  
 yes       none reported

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

Unmodified

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

yes       no

Identification of major federal programs:

**CFDA Number**

**Program Title**

U.S. Department of Agriculture:

93.600 Head Start Cluster – Head Start and COVID-19 Head Start

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

\$750,000

Auditee qualified as low-risk auditee

yes       no

**Part II – Summary Status of Prior Year Audit Findings**

There were no findings in the prior year.

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

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

**2021**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public Inspection

**A** For the **2021** calendar year, or tax year beginning and ending

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>CORTLAND COUNTY COMMUNITY ACTION PROGRAM</b>		<b>D</b> Employer identification number <b>16-1004653</b>
	Doing business as		<b>E</b> Telephone number <b>607-753-6781</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>10,575,458.</b>
	<b>32 NORTH MAIN STREET</b>		<b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code <b>CORTLAND, NY 13045</b>		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>F</b> Name and address of principal officer: <b>GREG RICHARDS</b> <b>SAME AS C ABOVE</b>		If "No," attach a list. See instructions	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: ▶ <b>WWW.CAPCO.ORG</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1974</b>	<b>M</b> State of legal domicile: <b>NY</b>

<b>Part I Summary</b>		Prior Year	Current Year
<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>TO PROVIDE PROGRAMS AND RESOURCES THAT PROMOTE SELF-RELIANCE AND DIGNITY</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>15</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>15</b>
	<b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	<b>473</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>275</b>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>5,348,942.</b>	<b>6,518,740.</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>3,802,079.</b>	<b>3,856,729.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>1,033.</b>	<b>1,094.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>110,061.</b>	<b>198,895.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>9,262,115.</b>	<b>10,575,458.</b>
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0.</b>
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0.</b>	<b>0.</b>
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		<b>7,235,616.</b>	<b>7,877,114.</b>
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<b>0.</b>	<b>0.</b>
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0.</b>			
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		<b>1,916,349.</b>	<b>2,270,350.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>9,151,965.</b>	<b>10,147,464.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>110,150.</b>	<b>427,994.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> <b>4,033,862.</b>	<b>End of Year</b> <b>4,812,923.</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>960,807.</b>	<b>1,311,874.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>3,073,055.</b>	<b>3,501,049.</b>

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer	Date			
	<b>GREG RICHARDS, EXECUTIVE DIRECTOR</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>BETTINA LIPPHARDT</b>	Preparer's signature <b>BETTINA LIPPHARDT</b>	Date <b>11/10/22</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00956232</b>
	Firm's name ▶ <b>BONADIO &amp; CO., LLP</b>	Firm's EIN ▶ <b>16-1131146</b>	Phone no. (315) 422-7109		
	Firm's address ▶ <b>432 NORTH FRANKLIN STREET</b> <b>SYRACUSE, NY 13204</b>				

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

Part III Statement of Program Service Accomplishments

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 3,357,273. including grants of \$ ) (Revenue \$ 88,639. ) EARLY CHILD DEVELOPMENT - PROVIDES EDUCATIONAL, HEALTH, NUTRITION, DENTAL, MENTAL HEALTH AND FAMILY SERVICES TO 3-4 YEAR OLD CHILDREN AND THEIR FAMILIES EARLY HEAD START PROVIDES THE SAME SUPPORTS TO INFANTS, TODDLERS AND PREGNANT WOMEN. 193 CHILDREN SERVED.

4b (Code: ) (Expenses \$ 782,403. including grants of \$ ) (Revenue \$ 31,974. ) ENERGY SERVICES PROVIDES RESOURCES AND SERVICES THAT ENSURE HOMES ARE MORE ENERGY EFFICIENT, HELP REDUCE ENERGY COSTS AND MAKE THE HOME A HEALTHY AND SAFE PLACE TO LIVE. ENERGY SAVING MEASURES PROVIDED TO HOMES INCLUDE INSULATION, HEATING SYSTEMS, HOT WATER TANK SYSTEMS, AIR SEALING, INSPECTING COMBUSTION APPLIANCES, TESTING EFFICIENCY OF REFRIGERATORS, INSTALLING CO & SMOKE DETECTORS, AND A HEALTH AND SAFETY CHECK OF THE HOME.

4c (Code: ) (Expenses \$ 3,378,825. including grants of \$ ) (Revenue \$ 3,898,197. ) CONSUMER DIRECTED PERSONAL ASSISTANCE PROGRAM (CDPAP) ALLOWS PEOPLE WITH A DISABILITY LIVE IN THE COMMUNITY AS INDEPENDENTLY AS POSSIBLE, AND TAKE AN ACTIVE, RESPONSIBLE ROLE IN PLANNING THEIR PERSONAL CARE NEEDS. THESE SERVICES CAN INCLUDE BASIC HOUSEKEEPING, PERSONAL CARE, OR HIGH LEVEL NURSING SERVICES. CDPAP ALSO PROVIDES EMPLOYMENT OPPORTUNITIES FOR PERSONAL CARE AIDES. 167 INDIVIDUALS SERVED.

4d Other program services (Describe on Schedule O.) (Expenses \$ 1,733,055. including grants of \$ ) (Revenue \$ 6,139.)

4e Total program service expenses 9,251,556.

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules** (continued)

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

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 17 regarding employee counts, tax filings, and organizational activities.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 15; 1b Enter the number of voting members included on line 1a... 15; 2 Did any officer, director, trustee, or key employee have a family relationship... X; 3 Did the organization delegate control over management duties... X; 4 Did the organization make any significant changes to its governing documents... X; 5 Did the organization become aware during the year of a significant diversion of the organization's assets... X; 6 Did the organization have members or stockholders... X; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body... X; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... X; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? X; b Each committee with authority to act on behalf of the governing body? X; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O... X

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? X; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? X; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 X; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? X; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done X; 13 Did the organization have a written whistleblower policy? X; 14 Did the organization have a written document retention and destruction policy? X; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official X; b Other officers or key employees of the organization X; If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? X; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NY
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[X] Own website [ ] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
MARTHA ALLEN - (607) 753-6781
32 NORTH MAIN STREET, CORTLAND, NY 13045

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DOROTHY GLENNON EXECUTIVE DIRECTOR	40.00			X				97,666.	0.	3,613.
(2) MARTHA ALLEN FISCAL DIRECTOR	40.00			X				68,925.	0.	7,224.
(3) SHELLEY WARNOW BOARD PRESIDENT	1.00	X		X				0.	0.	0.
(4) BILLIE MACNABB BOARD VICE-PRESIDENT	1.00	X		X				0.	0.	0.
(5) LYNNE SYPHER BOARD SECRETARY	1.00	X		X				0.	0.	0.
(6) HELEN SPAULDING BOARD TREASURER	1.00	X		X				0.	0.	0.
(7) DOUGLAS BENTLEY BOARD MEMBER	1.00	X						0.	0.	0.
(8) SARAH BESHES BOARD MEMBER	1.00	X						0.	0.	0.
(9) APRIL DENNISON BOARD MEMBER	1.00	X						0.	0.	0.
(10) JEANETTE DIPPO BOARD MEMBER	1.00	X						0.	0.	0.
(11) MELISSA ALVORD BOARD MEMBER	1.00	X						0.	0.	0.
(12) ELLA DILORIO BOARD MEMBER	1.00	X						0.	0.	0.
(13) MARY BETH MATHEY BOARD MEMBER	1.00	X						0.	0.	0.
(14) PENNY PRIGNON BOARD MEMBER	1.00	X						0.	0.	0.
(15) MARY BLISS BOARD MEMBER	1.00	X						0.	0.	0.
(16) LARRY WOOLHEATER BOARD MEMBER	1.00	X						0.	0.	0.
(17) PATRICIA SCHAAP BOARD MEMBER	1.00	X						0.	0.	0.





**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	6,474,889.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	43,851.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f			6,518,740.			
Program Service Revenue	<b>2 a</b> MEDICAID AND MANAGED MEDICAID FEE	<b>Business Code</b>	621610	3,808,573.	3,808,573.		
	<b>b</b> SERVICE FEES		900099	48,156.	48,156.		
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f			3,856,729.			
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			1,094.		1,094.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities				
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>					
	<b>c</b> Gain or (loss)	<b>7c</b>					
<b>d</b> Net gain or (loss)							
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>						
<b>b</b> Less: direct expenses	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>						
<b>b</b> Less: direct expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities							
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>						
<b>b</b> Less: cost of goods sold	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
Miscellaneous Revenue	<b>11 a</b> MISCELLANEOUS REVENUE	<b>Business Code</b>	900099	198,895.	198,895.		
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
	<b>e Total.</b> Add lines 11a-11d			198,895.			
<b>12 Total revenue.</b> See instructions			10,575,458.	4,055,624.	0.	1,094.	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	177,428.		177,428.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,323,734.	6,013,259.	310,475.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	99,679.	93,827.	5,852.	
9 Other employee benefits	411,122.	370,945.	40,177.	
10 Payroll taxes	865,151.	804,997.	60,154.	
11 Fees for services (nonemployees):				
a Management				
b Legal	1,853.		1,853.	
c Accounting	28,100.	28,100.		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	72,699.	67,263.	5,436.	
12 Advertising and promotion				
13 Office expenses	157,277.	141,148.	16,129.	
14 Information technology				
15 Royalties				
16 Occupancy	361,889.	254,479.	107,410.	
17 Travel	30,767.	27,190.	3,577.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	85,639.	79,584.	6,055.	
20 Interest	10,938.	728.	10,210.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	80,128.	46,869.	33,259.	
23 Insurance	48,813.	19,150.	29,663.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>WIC PASSTHROUGH EXPENSE</b>	649,410.	649,410.		
b <b>PROGRAM MATERIALS AND S</b>	300,181.	298,443.	1,738.	
c <b>FOOD</b>	106,961.	101,364.	5,597.	
d <b>DIRECT BENEFICIARIES</b>	56,035.	56,035.		
e All other expenses	279,660.	198,765.	80,895.	
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>10,147,464.</b>	<b>9,251,556.</b>	<b>895,908.</b>	<b>0.</b>
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	681,279.	<b>1</b>	133,917.
	<b>2</b> Savings and temporary cash investments .....	1,106,320.	<b>2</b>	2,361,072.
	<b>3</b> Pledges and grants receivable, net .....	427,036.	<b>3</b>	387,242.
	<b>4</b> Accounts receivable, net .....	785,960.	<b>4</b>	931,865.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....	43,699.	<b>8</b>	46,477.
	<b>9</b> Prepaid expenses and deferred charges .....	130,204.	<b>9</b>	99,014.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 2,160,275.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 1,306,939.	859,364.	<b>10c</b> 853,336.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....		4,033,862.	<b>16</b>	4,812,923.
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	498,115.	<b>17</b>	573,879.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	217,377.	<b>19</b>	519,357.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	245,315.	<b>23</b>	218,638.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....		960,807.	<b>26</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	3,073,055.	<b>27</b>	3,501,049.
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	3,073,055.	<b>32</b>	3,501,049.
	<b>33</b> Total liabilities and net assets/fund balances .....	4,033,862.	<b>33</b>	4,812,923.

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,575,458.
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,147,464.
3	Revenue less expenses. Subtract line 2 from line 1	3	427,994.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,073,055.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,501,049.

**Part XII Financial Statements and Reporting**

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

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

Form 990 (2021)

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021**

Open to Public Inspection

Name of the organization **CORTLAND COUNTY COMMUNITY ACTION PROGRAM** Employer identification number **16-1004653**

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

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	4834459.	5171595.	5458339.	5348942.	6518740.	27332075.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	4834459.	5171595.	5458339.	5348942.	6518740.	27332075.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						27332075.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4 .....	4834459.	5171595.	5458339.	5348942.	6518740.	27332075.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....		2,065.	1,079.	1,033.	1,094.	5,271.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....		25,579.	64,741.	110,061.	198,895.	399,276.
<b>11 Total support.</b> Add lines 7 through 10						27736622.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	98.54 %
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 .....	<b>15</b>	99.21 %
<b>16a 33 1/3% support test - 2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2020.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2021.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2020.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ..... ►

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2021</b> (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2020</b> Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ..... ►

**b 33 1/3% support tests - 2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ..... ►

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



**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.			
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
<b>2a</b>			
<b>2b</b>			
<b>3a</b>			
<b>3b</b>			

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

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

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

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2021 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2021</b>	<b>(iii) Distributable Amount for 2021</b>
<b>1</b> Distributable amount for 2021 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2021			
<b>a</b> From 2016			
<b>b</b> From 2017			
<b>c</b> From 2018			
<b>d</b> From 2019			
<b>e</b> From 2020			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2021 distributable amount			
<b>i</b> Carryover from 2016 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2021 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2021 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2017			
<b>b</b> Excess from 2018			
<b>c</b> Excess from 2019			
<b>d</b> Excess from 2020			
<b>e</b> Excess from 2021			

Schedule A (Form 990) 2021

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

Multiple horizontal lines for supplemental information.

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

**Name of the organization** CORTLAND COUNTY COMMUNITY ACTION PROGRAM **Employer identification number** 16-1004653

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X .....

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

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

b Assets included in Form 990, Part X .....

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

Schedule D (Form 990) 2021

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

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

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

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

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Term endowment  \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes    | No |
|---|--------|----|
| (i) Unrelated organizations   | 3a(i)  |    |
| (ii) Related organizations  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		84,317.		84,317.
b Buildings		1,156,908.	549,668.	607,240.
c Leasehold improvements				
d Equipment		415,350.	335,770.	79,580.
e Other		503,700.	421,501.	82,199.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>853,336.</b>

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

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

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



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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 11,092,922. Adjustments include net unrealized gains, donated services, and recoveries of prior year grants, totaling 517,464. Final total revenue after adjustments is 10,575,458.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 10,664,928. Adjustments include donated services and prior year adjustments, totaling 517,464. Final total expenses after adjustments is 10,147,464.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Multiple horizontal lines provided for entering supplemental information.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

CORTLAND COUNTY COMMUNITY ACTION PROGRAM

Employer identification number

16-1004653

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

WIC - WOMEN INFANTS & CHILDREN IS A SUPPLEMENTAL NUTRITION AND  
EDUCATION PROGRAM FOR INFANTS, CHILDREN AND PREGNANT OR BREAST FEEDING  
WOMEN. THE PROGRAM PROVIDES NUTRITIOUS FOODS, NUTRITION EDUCATION, AND  
BREAST FEEDING COUNSELING TO 2,496 WOMEN AND CHILDREN AGES BIRTH TO  
FIVE YEARS OLD WIC IS EFFECTIVE IN IMPROVING HEALTH OF PREGNANT WOMEN,  
NEW MOTHERS AND THEIR INFANTS.

EXPENSES \$ 991,341. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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

EXPENSES \$ 741,714. INCLUDING GRANTS OF \$ 0. REVENUE \$ 6,139.

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

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

Name of the organization CORTLAND COUNTY COMMUNITY ACTION PROGRAM	Employer identification number 16-1004653
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FORM 990, PART VI, SECTION B, LINE 12C:

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

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

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

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

UPON REQUEST