

# Capital Area Community Action Agency

**Conference Call in  
Board of Directors Meeting  
September 22, 2020 – 6:00 PM**  
[Join Microsoft Teams Meeting](#) (click link)

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<b>I.</b>	Call to Order	Derrick Jennings, Chair
<b>II.</b>	Agenda Approval	
<b>III.</b>	Sign-in/Attendance/Introductions	Page
<b>IV.</b>	Action – Recommendation for Review and Approval	
	A. Audit – Fiscal Year 2018-19	2
	i) Annual Audit Presentation – Thomas Howell Ferguson, P.A.	
	B. Board Activity	
	i) Board Meeting Minutes – July 28, 2020	3-7
	ii) Board Updates	
	C. Fiscal Report	
	• Narrative	8-10
	• Revenue & Expenditures Agency-wide	11-12
	• Balance Sheet	13
	• Revenue & Expenditures – major programs	14-17
	• Head Start Non Federal Share Match	18
	• Credit Card Activity Spreadsheet and Statements	19-22
	• ESF 15 (Franklin County) Report	23-24
	D. Cost Allocation Plan	25-47
	E. Annual Agency Budget	48
<b>V.</b>	Chief Executive Officer’s Report	49-50
<b>VI.</b>	Chief Operating Officer’s Report	
	A. Program Updates	51-71
	B. Organizational Standards – update	72-77
<b>VII.</b>	Committee Updates	
	A. Budget and Finance	
	B. Personnel	
	C. Program Planning and Oversight	
	D. Public Relations and Fund Development	
<b>VIII.</b>	Chair’s Report	
<b>IX.</b>	Adjournment	

**Next Executive Committee Meeting 10/27/2020 - 5:30 pm – Videoconference or 309 Office Plaza Drive**

**Next Board of Directors Meeting 11/17/2020 – 6:00 pm – Videoconference or Ghazvini Center for Healthcare Education**



United Way of the Big Bend

309 Office Plaza Drive • Tallahassee, Florida • 32301 • 850.222.2043  
[www.CapitalAreaCommunityActionAgency.com](http://www.CapitalAreaCommunityActionAgency.com)



## Margaret Watson

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**From:** Stephanie Sgouros  
**Sent:** Monday, July 27, 2020 3:38 PM  
**To:** Margaret Watson  
**Cc:** Tim Center  
**Subject:** RE: Board of Directors Meeting

Margie,

The Feds have extended the deadline for the audit until December. The Cost Allocation cannot be done until after the audit is complete. Therefore, neither of these items will be presented tomorrow, but rather at the next full Board meeting.

Thanks.

Stephanie

**Stephanie Sgouros, CPA**  
*Finance Director*  
**Capital Area Community Action Agency**  
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**From:** Margaret Watson  
**Sent:** Monday, July 27, 2020 3:05 PM  
**To:** Stephanie Sgouros  
**Cc:** Tim Center  
**Subject:** Board of Directors Meeting

Stephanie,

Per the scheduled Organizational Standards – the Audit and Cost Allocation is due in July. Can you provide an update.

Please let me know if you have any questions.

*Thank you,*  
**Margaret Watson**  
*Executive Assistant*  
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# Capital Area **Community Action** Agency

## Conference Call-in Board of Directors Meeting Minutes July 28, 2020

### **Members in Attendance:**

Derrick Jennings, Chair  
Brent Johnson, Vice-Chair  
Quincee Messersmith, Secretary  
Kara Palmer Smith, Treasurer  
Lauren Johnson, Member-at-Large  
Kim Wilson, Policy Council, Chair  
Lisa Edgar  
Shanetta Keel

### **CACAA Staff:**

Tim Center  
Nina Self  
Margaret Watson  
Stephanie Sgouros  
Kristin Reshard

Member Absent: Allen Jones

The meeting was called to order at 6:05 p.m. by the Chair. A quorum was established.

The Chair asked for a motion to approve the agenda. Ms. Quincee Messersmith made a motion to approve the agenda. It was seconded by Ms. Palmer Smith, and unanimously approved.

### **ACTION ITEMS**

#### **Approval of Minutes**

The Chair asked for a motion to approve the minutes of May 26, 2020. Ms. Edgar questioned if a copy of the CEO Contract was received at the June Executive Committee Meeting. Mr. Center said that the Contract was discussed along with his evaluation during the Executive Committee Meeting. Board members provided feedback, and the contract was executed.

Ms. Edgar made a motion to approve the minutes. It was seconded by Ms. Messersmith, and unanimously approved.

#### **Budget and Finance Committee**

Mr. Center said the committee met and received a copy of the Bylaws for review. They discussed how they would work with the Fiscal Department to present the budget report, and financials before the Board. The next meeting will be August 10, 2020.

The committee asked what would the Board want to receive from the fiscal report in the future? Ms. Sgouros explained that with the exception of the ESF-15 Report and the Financial Narrative, all other financial reports are required.

The Chair said that he would like to see the budget spreadsheet broken down.

## ***FISCAL***

Ms. Sgouros gave the financial report for May 31, 2020. She said we have completed eight months of the fiscal year and, as a benchmark, we would expect the year-to-date actual expenses and revenue to be around 67% of the annual budget with Head Start's around 89% due to the abbreviated 9-month contract. At month end, the Year to Date Actual Revenue and Expenses are 68% and 63% respectively, with mostly restricted net income of \$445,785, including \$69,531 for the SunTrust Grant and nearly \$67,005 for Franklin County Fire Victims.

Year to Date Non-Federal Share (NFS) Match totals \$554,526, or 84% of the \$660,993 total match required for the grant year ending June 30, 2020. Due to COVID-19 the Agency received a waiver for the Non-Federal Share (NFS) Match.

### **New Variances and Explanation**

The Finance Director reviewed the financial report noting no new variances for period ending May 31, 2020.

Ms. Edgar asked why Rent/Space Cost, and General Liability and Property were amended. Ms. Sgouros said that the budget was showing a deficit in the two line-items prior to the grant being extended through March 31, 2021.

The Chair asked for a motion to approve the financial report. Ms. Palmer Smith made a motion to approve the financial report. It was seconded by Ms. Messersmith, and unanimously approved.

### ***Committee Report***

Mr. Center said the committees will report at the next Board meeting on what was discussed at the committee meetings. He gave a brief overview of each of the committee's (Personnel, Program, Membership/Nominating and Public Relations/Fund Development) initial meetings. He said each of the committees will select a committee chair.

At the next Program Committee Meeting a one-page summary of the meeting will be provided by the Program Managers.

Ms. Edgar asked which counties we need representation? Mr. Center explained that we are a Tri-Partite Board representing the Public Sector, Private Sector or their Designee and the Low Income Sector. He said we should be geographically represented from each of the eight counties: Franklin, Gulf, Calhoun, Wakulla, Jefferson, Leon, Gadsden, and Liberty.

Ms. Wilson asked who should be contacted with Community Action Agency to be listed in advertisement. Mr. Center is the contact person for outreach until we hire a staff person.

## **CEO REPORT**

Mr. Center reported that Thomas Howell Ferguson will make a formal presentation at the full Board meeting September 22, 2020.

Mr. Center noted that while our offices have been closed we were open for business. We continue to use proper hygiene by cleaning of surfaces and entry points regularly. As staff enters the building, temperatures are checked daily to make sure nobody has a fever. We have purchased masks for staff and require anybody coming into the building to wear a mask as we continue to practice social distancing.

Mr. Center reported that all but two of the camper trailers in Franklin County have been committed to permanent owners. He said we are submitting a new grant application to DEO for Hurricane Michael disaster recovery in seven of the eight counties we serve.

We received approval from DEO for \$3.1M to serve residents impacted by Hurricane Michael in our region and neighboring Community Action regions. We are scheduled to meet August 6<sup>th</sup> with DEO and Tri-County partner agencies to discuss the details of the award.

He reported that new servers are being ordered to replace the current servers as we are updating computer equipment throughout the Agency.

Mr. Center explained that the LIHEAP CARES Act funding will allow clients up to \$1,000 at 150% of poverty for COVID-19 impacted residents. CSBG CARES Act funding will allow up to \$2,000 a client at 200% of poverty for COVID-19 impacted residents to eliminate residents being evicted from their homes. He announced that we were awarded the Head Start Grant, and working on the refunding application that outlines the details of the award. In addition, we are working on a supplemental Head Start grant for Disaster Recovery funding but will need to apply for funds to purchase land, construct, and renovate facilities.

Mr. Center asked for Board approval to apply for Disaster Recovery funds that will be used to hire a project manager to assist with preparation of the grant application. Ms. Palmer Smith asked if the plan is to submit the application and then once awarded hire the project manager. Mr. Center explained that once awarded the project manager will assist with submitting the five applications for each site: Jefferson, Franklin and three sites in Leon.

Ms. Palmer Smith made a motion for approval to apply for Disaster Recovery funds that will be used to hire a project manager to assist with preparation of the grant application. It was seconded by Ms. Edgar, and unanimously approved.

Mr. Center continues to regularly meet via webinars with partners in the community focusing on advertising to reach COVID-19 impacted residents. He said that Getting Ahead classes are resuming via ZOOM.

## **PROGRAM UPDATES**

### **COO REPORT**

Ms. Self presented the Summary of Programs for the month of June 2020. She reported that the Getting Ahead classes have resumed with 46 participants via ZOOM as well as in person. Staying Ahead has 23 participants.

Ms. Self reported that LIHEAP has 361 clients receiving utility assistance. She said WAP has received authorization to resume work but contractors are not approved to begin work.

Head Start has enrolled 278 students. Franklin, Jefferson and Mabry are 100 percent enrolled.

Ms. Self reported that we have received four resignations since our last meeting. She said a copy of our current vacancy listing is attached. It includes new temporary positions due to the additional grants received.

Ms. Johnson asked if we are reducing class sizes due to COVID-19. Mr. Center said we will try to match the school calendar year with the 7.5 hour a day for teachers. Our plan is to eliminate the Extended Day to maintain the small class sizes. We are planning a Summer VPK program that would total about six weeks which would mean we would be in classes year round.

Ms. Johnson said it was her understanding that we could no longer offer VPK for the next five years due to our Centers receiving low scores. Mr. Center said we are limited to VPK only at South City. We are in the process of writing an appeal on the five-year band, so we anticipate a positive outcome. We can use an alternative location for our VPK program, possibly Mabry, or Louise B Royal.

Ms. Johnson asked do we know when the teachers will return? Mr. Center said the teachers will return August 10<sup>th</sup>. He said orientation will take place the following week. He said our Centers are prepared to open in the upcoming school year.

Ms. Johnson asked do we have a virtual option for our Centers. What are we doing for teachers who could not return due to COVID-19? Mr. Center responded that our goal is to provide support to the teachers and families. Ms. Self explained that we are working with Mr. Krizner, Agency Attorney on what FMLA covers during COVID-19.

Ms. Johnson reported that the School District announced that they plan to bring in a Chief Medical Officer to guide their decisions. Mr. Center said we have incorporated all the best guidelines. Ms. Evans is in charge of our Health and Nutrition, and she works directly with the Department of Health.

The Task Force has been working with all the resources that have been available to us but also from the National Head Start Association and Health and Human Services (HHS), and Early Learning.

**CHAIR'S REPORT**

The meeting adjourned at 7:30 p.m.

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Ms. Quincee Messersmith

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Date

**Financial Statement Narrative  
For the Ten Months Ending July 31, 2020  
Capital Area Community Action Agency**

As of July 31, 2020, we have completed ten months of the fiscal year and, as a benchmark, we would expect the year-to-date actual expenses and revenue to be around 83% of the annual budget with Head Start's near 33% due to the abbreviated 3-month contract. At month end, the Year to Date Actual Revenue and Expenses are 60% and 55% respectively, with mostly restricted net income of \$558,475 including \$68,849 in the SunTrust Grant and \$47,631 for Franklin Co. Fire Victims. A number of new grants have been received by the agency in the last couple of months and, while reflected in the budget, have not been active (i.e. no expenses have been incurred). This has had the effect of understating the revenue and expenditure percentages for the fiscal year for the combined report.

Grant to Date Non-Federal Share (NFS) Match reported totals \$25,359, which is 12% of the \$206,847 total match required for the grant period ending September 30, 2020. A waiver for the shortfall, which was due to COVID-19, is expected.

**Expenditure Variances and Explanations**

The Agency-wide Statement of Revenue and Expenditures tracks year-to-date progress by budget line item. Actual revenues and expenditures are compared to the original budget for each budget line item by amount and percentage.

Some budget line items may be below or above the expected percentage at any given point in the year. This can be caused by something as innocuous as the revenue or expense occurring unevenly at different points of time during the year, such as a one-time insurance payment. In other words, one twelfth of every budget item is not necessarily paid each month. Therefore, when there is a significant variance, explanations are provided. These explanations frequently feature the terms "over budget" or "over the budget benchmark". "Over budget" usually refers to situations where more has been spent in total than was allocated. It may also refer to unexpected expenses that will cause the line item to be overspent by year/grant end. "Over the budget benchmark" refers to items that are currently over what we would expect, if expense were incurred evenly each month. Usually, the items that are "over the budget benchmark" are not incurred evenly each month and are expected to be at or near what was allocated by year/grant end.

It is important to note that, while a specific line item may be over budget, the overall Agency budget should not be over budget. Adjustments are often made at the end of a grant or fiscal year to ensure that all budgets are balanced.

**New Circumstances**

In Fiscal Year 2019-2020, the agency faces an unusual situation. Nearly half (11) of all currently active grants (23) have a grant period that differs from the Agency's fiscal year and none of the Agency's largest grants are on the Agency's same fiscal year.



**Financial Statement Narrative  
For the Ten Months Ending July 31, 2020  
Capital Area Community Action Agency**

What this means is that the Agency-wide Statement of Revenue and Expenses has lost some of its effectiveness. While it is still a good way to judge overall performance such as total revenues, total expenditures and net income/(loss), it is less useful by budget line item with differing fiscal years. (For example, "travel-out-of-area" appears to have a negative budget, but this is just a reduction in a 3 year grant with an overall budget of more than \$20K.)

To compensate for this issue, we have decided to focus on the major programs' statements instead for individual line item budgets. This leaves us with the following variances:

**Copies/Printing/Toner/Paper – is over benchmark budget for Head Start due to a large copier overage charge for July.**

**Postage – is over the budget benchmark due to a postage refill in July in preparation for the new school year. This is expected to even out over the next two months.**

Rent/Space Cost and Communications – is currently over the budget benchmark, but was amended during the LIHEAP and WAP budget modifications, and will come in line soon.

Utilities – is over the benchmark budget by 11% which equates to over an \$8,000 deficit. This is an increase over the prior year's spending. The overages are mainly at Royal and Jefferson. Management has investigated the reason(s) for the increases and implemented solutions, including installing programmable thermostats.

**General Liability and Property Insurance – is over the budget benchmark, but was amended during the LIHEAP budget modification. The 3 month Head Start budget did not include insurance but the last yearly payment was in July.**

Repairs & Maintenance – Recurring – is over the benchmark budget, but will be combined non-recurring.

Repairs & Bldg Maintenance – Nonrecurring – is over the budget due to a large number of repairs at the centers, extra lawn services and several repairs performed by outside sources since there is no longer a maintenance worker on staff.

Equipment Lease - is over the benchmark budget due to the quarterly prepaid postage machine lease deposit. This is expected to even out in subsequent months and was also adjusted in the recent WAP modification.

Vehicle Expense - is over the budget benchmark due to payment of the auto insurance binder which is prepaid and will come in line with the budget in subsequent months.

Technology – was over the budget benchmark due to the annual renewal of the Teaching Strategies Gold subscription as well as a virtual learning software.

**Financial Statement Narrative  
For the Ten Months Ending July 31, 2020  
Capital Area Community Action Agency**

Expendable Equipment – is over budget due to the unexpected purchase of a convection oven as well

Registration Fees – appears to be over the budget benchmark. However, this will be covered by the budget allocation in Meetings/Workshops/Training.

Training/Staff Development - is over the budget benchmark due to a number of trainings in the early part of the fiscal year. It is expected to even out over the year.

***There were also a number of revenue variances, Grants Other Not-For-Profits, Grants All Other Sources, Contributions Restricted, and Other Revenue. All variances were to the good. Most resulted from increased donations received directly and indirectly.***

**Capital Area Community Action Agency  
Statement of Revenues and Expenditures  
For the Ten Months Ending 7/31/2020**

		<b>Total Budget - Original</b>	<b>Current Period Actual</b>	<b>Total Budget Variance - Original</b>	<b>%</b>
<b>Revenue</b>					
Government Contracts - FEDERAL - DIRECT	4000	4,721,982	3,219,133	(1,502,849)	68%
Government Contracts - Federal Indirect	4005	22,145	15,950	(6,195)	72%
Government Contracts - STATE	4010	5,406,178	2,314,242	(3,091,936)	43%
Government Contracts - LOCAL	4020	119,293	90,886	(28,407)	76%
Grants - Other Not-for-Profits	4100	145,219	178,497	33,278	123%
Grants - All Other Sources	4120	27,500	104,694	77,194	381%
Contributions	4200	50,500	15,537	(34,963)	31%
Contributions- Restricted	4210	77,821	105,864	28,043	136%
Commissions-Vending/Photo	4320	2,000	1,444	(556)	72%
Interest Income	4950	0	2,078	2,078	100%
Fringe Pool Revenue	4960	847,984	659,038	(188,946)	78%
Indirect Pool Revenue	4970	620,395	488,449	(131,946)	79%
Other Revenue	4995	4,000	23,939	19,939	598%
<b>Total Revenue</b>		<u>12,045,018</u>	<u>7,219,751</u>	<u>(4,825,267)</u>	60%
<b>Expenditures</b>					
Salaries & Wages	6010	3,353,626	2,266,461	1,087,164	68%
Fringe	6110	862,664	660,333	202,331	77%
FICA	6120	202,984	166,584	36,400	82%
Unemployment	6130	45,000	23,035	21,965	51%
Workers Compensation	6140	50,000	29,378	20,622	59%
Health Insurance	6150	531,880	397,333	134,547	75%
Life Insurance	6160	34,713	23,590	11,123	68%
Retirement	6170	40,000	39,935	65	100%
Staff Screenings	6180	13,864	2,462	11,402	18%
Indirect Costs	6210	645,998	491,354	154,643	76%
Travel - In Area	6310	17,336	7,972	9,364	46%
Travel - Out of Area	6315	(4,180)	0	(4,180)	0%
Office Supplies	6410	18,293	20,463	(2,170)	112%
Program Supplies	6415	30,374	15,822	14,551	52%
Classroom Supplies	6420	113,995	42,543	71,452	37%
Kitchen Supplies	6430	34,189	13,830	20,359	40%
Medical/Dental Supplies	6440	1,575	724	851	46%
Copies/Printing/Toner/Paper	6510	23,027	11,947	11,080	52%
Postage and Delivery Expense	6600	3,864	1,597	2,267	41%
Contractual Services/Professional	6710	370,615	257,972	112,643	70%
Contractual Services – Health/Disabilities	6715	256,801	132,968	123,833	52%
Rent/Space Cost	6810	330,348	244,959	85,389	74%
Utilities	6820	109,344	78,350	30,994	72%
General Liability and Property Insurance	6830	74,727	49,784	24,943	67%
Communications	6840	92,754	68,188	24,565	74%
Repairs & Bldg Maintenance- Recurring	6850	105,462	102,259	3,203	97%

**Capital Area Community Action Agency  
Statement of Revenues and Expenditures  
For the Ten Months Ending 7/31/2020**

Repairs & Bldg Maintenance - Nonrecurring	6855	104,905	28,920	75,985	28%
Equipment Maintenance	6910	33,887	23,780	10,107	70%
Vehicle Expense	6920	41,842	41,130	711	98%
Equipment Lease	6930	13,717	11,697	2,021	85%
Technology	6940	40,973	49,435	(8,462)	121%
Fees, Licenses, and Permits	7010	8,491	2,768	5,723	33%
Dues/Subscriptions	7020	15,192	11,136	4,056	73%
Special Events	7110	2,000	630	1,370	32%
Client Assistance	7210	3,769,365	1,146,519	2,622,847	30%
Equipment (\$5,000 or more)	7310	132,000	0	132,000	0%
Expendable Equipment	7320	44,257	16,428	27,828	37%
Registration Fees	7410	6,859	0	6,859	0%
Meetings/Workshops/Training	7420	38,611	7,546	31,065	20%
Training/Staff Development	7430	35,876	31,472	4,404	88%
Training and Technical Assistance	7435	9,622	0	9,622	0%
Advisory/Board Member Expenses	7440	4,508	1,686	2,822	37%
Advertising	7450	8,244	3,043	5,201	37%
Parent Activities	7460	1,200	132	1,068	11%
Raw Food Cost	7510	211,510	122,309	89,201	58%
Legal Expenses	7530	30,000	10,783	19,217	36%
Interest Expense	7610	12,664	0	12,664	0%
Bank Service Charges	7630	5,700	2,016	3,684	35%
Operating Transfers Out	9000	84,342	0	84,342	0%
Total Expenditures		<u>12,015,017</u>	<u>6,661,275</u>	<u>5,353,742</u>	55%
Excess Revenue over (under) Expenditures		<u>30,000</u>	<u>558,475</u>	<u>528,475</u>	

**Capital Area Community Action Agency  
Balance Sheet  
As of 6/30/2020**

	<u>Current Period Balance</u>
<b>Assets</b>	
Petty Cash	375
Cash Operating Hancock Bank	264,403
Cash - Money Market Hancock Bank	76,988
Cash-Bank Restricted	52,690
Cash - Centennial Bank - Restricted	37,556
PPP Money Market	711,952
Grants Receivable	515,063
Property and Equipment Net	<u>227,308</u>
<b>Total Assets</b>	<u><b>1,886,334</b></u>
<b>Liabilities and Net Assets</b>	
<b>Liabilities</b>	
Accounts Payable	34,098
Accrued Leave	49,802
Accrued Wages	57,450
Accrued Fringe Benefits	2,156
Accrued Taxes	11,548
Contract Advances	41,008
Contingent Liab Sunshine St Micro Obligated	39,114
Liability- Head Start Parent Activity	3,605
Notes Payable	<u>449,006</u>
<b>Total Liabilities</b>	<b>687,787</b>
<b>Net Assets</b>	
<b>Beginning Net Assets</b>	
Unrestricted Net Assets	315,174
Invested Property and Equipment	<u>324,898</u>
<b>Total Beginning Net Assets</b>	<b>640,072</b>
Current Net Income	<u>558,475</u>
<b>Total Net Assets</b>	<u><b>1,198,547</b></u>
<b>Total Liabilities and Net Assets</b>	<u><b>1,886,334</b></u>

**Capital Area Community Action Agency**  
**Head Start Statement of Revenues and Expenditures**  
**For the Month Ending July 31, 2020**

**1064 - Head Start**  
**7/1/2020-9/30/2020**

**33%**

		<b>Total</b>		<b>Total</b>	
		<b>Budget -</b>	<b>Current</b>	<b>Variance -</b>	
		<b>Original</b>	<b>Year Actual</b>	<b>Original</b>	<b>%</b>
<b>Revenue</b>					
Government Contracts - FEDERAL - DIRECT	4000	<u>827,387</u>	<u>67,259</u>	<u>(760,128)</u>	8%
<b>Total Revenue</b>		<u>827,387</u>	<u>67,259</u>	<u>(760,128)</u>	8%
<b>Expenditures</b>					
Salaries & Wages	6010	410,662	0	410,662	0%
Fringe	6110	119,010	16,988	102,022	14%
Staff Screenings	6180	2,237	179	2,058	8%
Indirect Costs	6210	96,188	13,730	82,458	14%
Travel - In Area	6310	875	225	650	26%
Office Supplies	6410	2,735	967	1,768	35%
Program Supplies	6415	8,746	0	8,746	0%
Classroom Supplies	6420	17,125	50	17,075	0%
Medical/Dental Supplies	6440	815	0	815	0%
<b>Copies/Printing/Toner/Paper</b>	<b>6510</b>	<b>1,800</b>	<b>790</b>	<b>1,010</b>	<b>44%</b>
<b>Postage and Delivery Expense</b>	<b>6600</b>	<b>300</b>	<b>194</b>	<b>106</b>	<b>65%</b>
Contractual Services/Professional	6710	4,000	1,232	2,768	31%
Contractual Services – Health/Disabilities	6715	10,059	0	10,059	0%
Rent/Space Cost	6810	40,862	9,599	31,263	23%
Utilities	6820	23,888	5,235	18,653	22%
<b>General Liability and Property Insurance</b>	<b>6830</b>	<b>0</b>	<b>1,521</b>	<b>(1,521)</b>	<b>100%</b>
Communications	6840	13,000	3,670	9,330	28%
<b>Repairs &amp; Bldg Maintenance- Recurring</b>	<b>6850</b>	<b>25,750</b>	<b>10,674</b>	<b>15,076</b>	<b>41%</b>
Repairs & Bldg Maintenance - Nonrecurring	6855	10,750	0	10,750	0%
Equipment Maintenance	6910	4,750	1,460	3,290	31%
Vehicle Expense	6920	7,000	1,136	5,864	16%
Equipment Lease	6930	2,150	577	1,573	27%
Technology	6940	7,560	0	7,560	0%
Fees, Licenses, and Permits	7010	375	0	375	0%
Dues/Subscriptions	7020	625	195	430	31%
Special Events	7110	500	0	500	0%
Expendable Equipment	7320	750	0	750	0%
Meetings/Workshops/Training	7420	100	0	100	0%
Training and Technical Assistance	7435	9,622	0	9,622	0%
Advisory/Board Member Expenses	7440	375	0	375	0%
Advertising	7450	1,875	0	1,875	0%
Parent Activities	7460	300	0	300	0%
Raw Food Cost	7510	<u>2,603</u>	<u>0</u>	<u>2,603</u>	0%
<b>Total Expenditures</b>		<u>827,387</u>	<u>68,420</u>	<u>758,967</u>	8%
<b>Excess Revenue over (under) Expenditures</b>		<u>0</u>	<u>(1,161)</u>	<u>(1,161)</u>	

**Capital Area Community Action Agency**  
**CSBG - Statement of Revenues and Expenditures**  
**From Grant Inception Through 7/31/2020**

CSBG - July 2020

10/01/2016 - 3/31/2021

85%

		<b>Total</b>	<b>Current</b>	<b>Total</b>	
		<b>Budget -</b>	<b>Period</b>	<b>Budget</b>	
		<b>Original</b>	<b>Actual</b>	<b>Variance</b>	<b>%</b>
		<u>Original</u>	<u>Actual</u>	<u>Original</u>	<u>%</u>
<b>Revenue</b>					
Government Contracts - STATE	4010	3,073,978	2,188,481	(885,497)	71%
<b>Total Revenue</b>		<u>3,073,978</u>	<u>2,188,481</u>	<u>(885,497)</u>	<u>71%</u>
<b>Expenditures</b>					
Salaries & Wages	6010	1,194,483	862,666	331,818	72%
Fringe	6110	340,741	256,264	84,477	75%
Staff Screenings	6180	2,562	1,763	799	69%
Indirect Costs	6210	296,068	222,965	73,103	75%
Travel - In Area	6310	37,417	16,657	20,761	45%
Travel - Out of Area	6315	20,398	5,307	15,091	26%
Office Supplies	6410	11,108	7,129	3,979	64%
Copies/Printing/Toner/Paper	6510	17,324	7,205	10,118	42%
Postage and Delivery Expense	6600	4,527	1,253	3,275	28%
Contractual Services/Professional	6710	49,906	24,354	25,552	49%
Rent/Space Cost	6810	132,086	111,432	20,654	84%
Utilities	6820	16,604	11,359	5,244	68%
General Liability and Property Insurance	6830	22,510	17,631	4,879	78%
Communications	6840	52,303	41,178	11,125	79%
Repairs & Bldg Maintenance- Recurring	6850	16,124	9,985	6,139	62%
Equipment Maintenance	6910	16,775	12,444	4,331	74%
<b>Vehicle Expense</b>	<b>6920</b>	<b>54,256</b>	<b>53,935</b>	<b>321</b>	<b>99%</b>
Equipment Lease	6930	7,435	3,834	3,601	52%
Technology	6940	21,467	10,667	10,800	50%
Fees, Licenses, and Permits	7010	11,433	6,745	4,688	59%
Dues/Subscriptions	7020	22,404	15,678	6,727	70%
Client Assistance	7210	650,757	386,314	264,442	59%
Expendable Equipment	7320	23,585	17,564	6,021	74%
Registration Fees	7410	14,666	9,911	4,754	68%
Meetings/Workshops/Training	7420	20,959	15,146	5,813	72%
Training/Staff Development	7430	1,000	0	1,000	0%
Advertising	7450	15,079	3,058	12,022	20%
<b>Total Expenditures</b>		<u>3,073,978</u>	<u>2,132,442</u>	<u>941,536</u>	<u>69%</u>
<b>Excess Revenue over (under) Expenditures</b>		<u>0</u>	<u>56,039</u>	<u>56,039</u>	

**Capital Area Community Action Agency**  
**LIHEAP - Statement of Revenues and Expenditures**  
**From Grant Inception Through 7/31/2020**

LIHEAP - July 2020  
4/1/2017-3/31/2021

83%

		<u>Total</u>	<u>Current</u>	<u>Total</u>	
		<u>Budget -</u>	<u>Period</u>	<u>Budget</u>	
		<u>Original</u>	<u>Actual</u>	<u>Variance -</u>	<u>%</u>
				<u>Original</u>	
<b>Revenue</b>					
Government Contracts - STATE	4010	<u>10,060,665</u>	<u>5,882,489</u>	<u>(4,178,176)</u>	58%
Total Revenue		<u>10,060,665</u>	<u>5,882,489</u>	<u>(4,178,176)</u>	58%
<b>Expenditures</b>					
Salaries & Wages	6010	1,117,957	706,215	411,742	63%
Fringe	6110	319,882	218,656	101,227	68%
Staff Screenings	6180	2,679	771	1,909	29%
Indirect Costs	6210	279,598	191,554	88,044	69%
Travel - In Area	6310	13,511	6,423	7,088	48%
Travel - Out of Area	6315	8,926	674	8,252	8%
Office Supplies	6410	11,500	6,170	5,330	54%
Copies/Printing/Toner/Paper	6510	22,131	12,201	9,930	55%
Postage and Delivery Expense	6600	5,686	2,440	3,246	43%
Contractual Services/Professional	6710	42,500	35,627	6,873	84%
Rent/Space Cost	6810	109,245	86,773	22,472	79%
Utilities	6820	14,465	6,957	7,508	48%
General Liability and Property Insurance	6830	15,550	12,255	3,295	79%
Communications	6840	39,495	29,757	9,738	75%
Repairs & Bldg Maintenance- Recurring	6850	15,568	7,723	7,845	50%
Equipment Maintenance	6910	13,690	7,227	6,463	53%
Vehicle Expense	6920	14,390	3,631	10,759	25%
Equipment Lease	6930	7,475	3,053	4,422	41%
Technology	6940	22,888	9,935	12,953	43%
Fees, Licenses, and Permits	7010	1,150	368	782	32%
Dues/Subscriptions	7020	975	175	800	18%
Client Assistance	7210	7,948,836	4,486,660	3,462,176	56%
Expendable Equipment	7320	18,530	6,957	11,573	38%
Registration Fees	7410	6,400	2,470	3,930	39%
Meetings/Workshops/Training	7420	3,138	235	2,903	7%
Training/Staff Development	7430	2,000	0	2,000	0%
Advertising	7450	<u>2,500</u>	<u>180</u>	<u>2,320</u>	7%
Total Expenditures		<u>10,060,665</u>	<u>5,845,087</u>	<u>4,215,578</u>	58%
Excess Revenue over (under) Expenditures		<u>0</u>	<u>37,403</u>	<u>37,403</u>	



**Capital Area Community Action Agency**  
**WAP Statement of Revenues and Expenditures**  
**From Grant Inception Through 7/31/2020**

WAP - July 2020

10/01/2017-3/31/2021

81%

		<b>Total</b>	<b>Current</b>	<b>Total</b>	
		<b>Budget -</b>	<b>Period</b>	<b>Budget</b>	
		<b>Original</b>	<b>Actual</b>	<b>Variance -</b>	<b>%</b>
		<b>Original</b>	<b>Actual</b>	<b>Original</b>	<b>%</b>
<b>Revenue</b>					
Government Contracts - STATE	4010	2,284,459	861,052	(1,423,407)	38%
Total Revenue		<u>2,284,459</u>	<u>861,052</u>	<u>(1,423,407)</u>	<u>38%</u>
<b>Expenditures</b>					
Salaries & Wages	6010	320,116	209,040	111,075	65%
Fringe	6110	91,294	64,230	27,064	70%
Staff Screenings	6180	200	0	200	0%
Indirect Costs	6210	81,690	56,083	25,607	69%
Travel - In Area	6310	17,000	9,687	7,313	57%
Office Supplies	6410	4,000	3,215	785	80%
Copies/Printing/Toner/Paper	6510	1,500	1,185	315	79%
Postage and Delivery Expense	6600	900	349	551	39%
Contractual Services/Professional	6710	23,314	4,311	19,003	18%
<b>Rent/Space Cost</b>	<b>6810</b>	<b>11,000</b>	<b>11,119</b>	<b>(119)</b>	<b>101%</b>
Utilities	6820	4,000	2,382	1,618	60%
General Liability and Property Insurance	6830	41,628	19,401	22,227	47%
<b>Communications</b>	<b>6840</b>	<b>6,900</b>	<b>6,378</b>	<b>522</b>	<b>92%</b>
Repairs & Bldg Maintenance- Recurring	6850	7,650	1,978	5,672	26%
Equipment Maintenance	6910	2,700	2,230	470	83%
Vehicle Expense	6920	18,000	10,353	7,647	58%
<b>Equipment Lease</b>	<b>6930</b>	<b>850</b>	<b>873</b>	<b>(23)</b>	<b>103%</b>
Technology	6940	850	254	596	30%
Fees, Licenses, and Permits	7010	1,350	1,047	303	78%
Dues/Subscriptions	7020	15,500	5,675	9,825	37%
Client Assistance	7210	1,586,488	391,134	1,195,354	25%
Expendable Equipment	7320	5,000	3,383	1,617	68%
<b>Registration Fees</b>	<b>7410</b>	<b>1,226</b>	<b>1,226</b>	<b>0</b>	<b>100%</b>
Meetings/Workshops/Training	7420	40,402	14,680	25,723	36%
Advertising	7450	900	264	636	29%
Total Expenditures		<u>2,284,459</u>	<u>820,479</u>	<u>1,463,980</u>	<u>36%</u>
Excess Revenue over (under) Expenditures		<u>0</u>	<u>40,573</u>	<u>40,573</u>	

**Capital Area Community Action Agency, Inc.  
Head Start NFS Match Requirements  
For the Month Ending July 31, 2020**

<b>Match Source</b>	<b>Total Needed</b>	<b>YTD</b>	<b>YTD %</b>	<b>Remaining</b>	<b>Remaining %</b>
Government Contracts - Local		3,423			
Grants - Other Not for Profits		-			
In-Kind Revenue		21,936			
VPK		-			
	<b>206,847</b>	<b>25,359</b>	<b>12%</b>	<b>181,488</b>	<b>88%</b>

Capital Area Community Action Agency  
 Vendor Activity  
 From 7/1/2020 Through 7/31/2020

July 2020 Head Start CC Expenses

Vendor ID	Fund Code	GL Code	Activity Code	Effective Date	Expenses	Transaction Description
HANCOCK CC	1064	6920	255	7/27/2020	43.18	#4466, DARREL JAMES, VISAS, 7/27/2020, GAS HS VEHICLE
HANCOCK CC	1064	7020	255	7/27/2020	150.00	#4466, DARREL JAMES, VISAS, 7/27/2020, LDSHP TAL ANNUAL DUES
HANCOCK CC	1064	7020	255	7/27/2020	14.99	#4466, DARREL JAMES, VISAS, 7/27/2020, MTHLY ZOOM SUBSCRIPT
HANCOCK CC	1064	7020	255	7/27/2020	5.19	ACCT#: 8165, NICHELE RICHARDS ROLLE, FB SUBSCRIPTION
HANCOCK CC	1064	7020	255	7/27/2020	25.00	ACCT#: 8165, NICHELE RICHARDS ROLLE, FB SUBSCRIPTION
HANCOCK CC	1064	6180	250	7/27/2020	1.41	ACCT#: 5810, VENITA TREADWELL, 7/27/20, BACKGROUND -
HANCOCK CC	1064	6180	250	7/27/2020	43.25	ACCT#: 5810, VENITA TREADWELL, 7/27/20, BACKGROUND -
HANCOCK CC	1064	6180	255	7/27/2020	1.41	ACCT#: 5810, VENITA TREADWELL, 7/27/20, BACKGROUND-
HANCOCK CC	1064	6180	255	7/27/2020	43.25	ACCT#: 5810, VENITA TREADWELL, 7/27/20, BACKGROUND-
HANCOCK CC	1064	6180	256	7/27/2020	1.41	ACCT#: 5810, VENITA TREADWELL, 7/27/20, BACKGROUND - JANNEH
HANCOCK CC	1064	6180	256	7/27/2020	43.25	ACCT#: 5810, VENITA TREADWELL, 7/27/20, BACKGROUND - JANNEH
HANCOCK CC	1064	6180	256	7/27/2020	1.41	ACCT#: 5810, VENITA TREADWELL, 7/27/20, BACKGROUND - S JONES
HANCOCK CC	1064	6180	256	7/27/2020	43.25	ACCT#: 5810, VENITA TREADWELL, 7/27/20, BACKGROUND - S JONES

Report

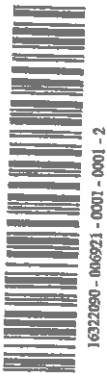
417.00



**HANCOCK  
WHITNEY**

*Visa BusinessCard*  
**Statement of Account**  
Issued by Hancock Whitney Bank

HANCOCK WHITNEY BANK  
PO BOX 61750  
NEW ORLEANS LA 70161-1750



**DARREL JAMES**  
**CAPITAL AREA CAA**  
**309 OFFICE PLZ**  
**TALLAHASSEE FL 32301-2729**

\*\*N0006921

**MEMO STATEMENT**

Account Number

Statement Date

07-27-20

**STATEMENT MESSAGES**

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**TRANSACTION DETAIL**

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
07-01	06-30	2401339018200001947924	8641	TALLHASSEE CHAMBER OF COM HTTP://TALOHA FL	M150.00 ✓
07-01	06-30	24492150182852791442181	5331	PAYPAL *POSITIVEPIN 402-935-7733 OK	M358.25 ✓
07-01	06-30	24141660182017114248094	7333	FASTSIGNS TALLAHASSEE FL	M750.00 ✓
07-07	07-06	24493980188026454078325	5958	ZOOM.US 888-799-9666 CA	M14.99 ✓
07-13	07-09	24692160192100353786735	5542	GATE 1194 Q80 TALLAHASSEE FL	M43.18 ✓

*[Handwritten signature]*  
8/1/20

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
07-27-20	<del>XXXXXXXXXX</del>	
<b>CUSTOMER SERVICE CALL</b>  Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES 1,316.42
		NEW CASH ADVANCES .00
		CREDITS .00
		<b>STATEMENT TOTAL</b> 1,316.42
		TOTAL IN DISPUTE .00
		<b>CREDIT LIMIT</b> 3,000.00



**HANCOCK  
WHITNEY**

HANCOCK WHITNEY BANK  
PO BOX 61750  
NEW ORLEANS LA 70161-1750

*Visa BusinessCard*  
**Statement of Account**  
Issued by Hancock Whitney Bank



16322950 - 006181 - 0001 - 0001 - 2

  
 NICHELE RICHARDS  
 CAPITAL AREA CAA  
 309 OFFICE PLZ  
 TALLAHASSEE FL 32301-2729  
 \*\*N0006101

**MEMO STATEMENT**

Account Number

Statement Date

07-27-20

**STATEMENT MESSAGES**

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**TRANSACTION DETAIL**

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
07-13	07-12	24204290194000327983790	7311	FACEBK NEFCWUNS.J2 650-5434800 CA	M25.00
07-20	07-19	24204290201000183577244	7311	FACEBK TN7QWUJT.J2 650-5434800 CA	M5.19

*Handwritten signature*  
9/4/20

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
07-27-20	[REDACTED]	
<b>CUSTOMER SERVICE CALL</b>  Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES 30.19
		NEW CASH ADVANCES .00
		CREDITS .00
		<b>STATEMENT TOTAL</b> 30.19
		TOTAL IN DISPUTE .00
		CREDIT LIMIT 2,500.00



**HANCOCK  
WHITNEY**

*Visa BusinessCard*  
**Statement of Account**  
Issued by Hancock Whitney Bank

HANCOCK WHITNEY BANK  
PO BOX 61750  
NEW ORLEANS LA 70161-1750



16322990-006839-0001-0001-2



VENITA TREADWELL  
CAPITAL AREA CAA  
309 OFFICE PLZ  
TALLAHASSEE FL 32301-2729

\*\*ND008839

**MEMO STATEMENT**

Account Number

Statement Date

07-27-20

**STATEMENT MESSAGES**

Save time and money. Automatically. For hassle-free details and to start saving with your eligible Hancock Whitney Business Credit Card for FREE today, visit [visasavingsedge.com](http://visasavingsedge.com).

**TRANSACTION DETAIL**

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
07-14	07-13	24431080198400676000110	9399	AHCA *SERVICE FEE BILLERPAYMENT FL	M1.41 ✓
07-14	07-13	24431080198400675000128	9399	AHCA *SERVICE FEE BILLERPAYMENT FL	M1.41 ✓
07-14	07-13	24431080198400675000136	9399	AHCA *SERVICE FEE BILLERPAYMENT FL	M1.41 ✓
07-14	07-13	24431080198400675000144	9399	AHCA *SERVICE FEE BILLERPAYMENT FL	M1.41 ✓
07-14	07-13	24431080195400553000282	9399	AGENCY FOR HEALTHCARE AD BILLERPAYMENT FL	M43.25 ✓
07-14	07-13	24431080195400553000290	9399	AGENCY FOR HEALTHCARE AD BILLERPAYMENT FL	M43.25 ✓
07-14	07-13	24431080195400553000316	9399	AGENCY FOR HEALTHCARE AD BILLERPAYMENT FL	M43.25 ✓
07-14	07-13	24431080195400553000324	9399	AGENCY FOR HEALTHCARE AD BILLERPAYMENT FL	M43.25 ✓

*gc  
apl/w*

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
07-27-20	[REDACTED]	
<b>CUSTOMER SERVICE CALL</b>  Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES 178.64
		NEW CASH ADVANCES .00
		CREDITS .00
		<b>STATEMENT TOTAL</b> 178.64
		TOTAL IN DISPUTE .00
		<b>CREDIT LIMIT</b> 4,000.00

**Franklin County - ESF15  
Donation Revenues & Expenses  
Report for August 2020**

	Date	Revenues	Expenditures	Description	Balance
1	10/01/18	\$ 100.00	\$ -	loan from agency to open checking account	\$ 100.00
2	10/02/18	\$ 224,857.36	\$ -	transfer of donations to agency	\$ 224,957.36
	11/05/18	\$ -	\$ 10,000.00	CD to secure VISA card	\$ 214,957.36
3	11/13/18	\$ -	\$ 200.00	reimburse loan from agency to open checking and savings account (\$100 each)	\$ 214,757.36
4	11/29/18	\$ 10,198.00	\$ -	Community Foundation donation	\$ 224,955.36
5	12/31/18	\$ -	\$ -	No activity	\$ 224,955.36
6	01/14/19	\$ -	\$ 331.72	utility pole for Frances and Edward Estes	\$ 224,623.64
7	01/14/19	\$ -	\$ 225.00	trailer repairs at 605 Wilderness Rd	\$ 224,398.64
8	03/01/19	\$ 12,768.80	\$ -	donation from Emerald Coast Recycling	\$ 237,167.44
9	03/01/19	\$ 3,500.00	\$ -	administrative fees	\$ 240,667.44
10	03/11/19	\$ -	\$ 31.12	check order (deducted from administrative fees received)	\$ 240,636.32
11	05/10/19	\$ -	\$ 550.00	Repairs to two travel trailers housing fire victims	\$ 240,086.32
12	05/10/19	\$ -	\$ 97,701.20	Purchase of 2 homes for fire victim families	\$ 142,385.12
13	05/23/19	\$ -	\$ 175.57	Supplies (deducted from administrative fees received)	\$ 142,209.55
14	06/26/19		\$ 489.00	Apartment Deposit fee for client	\$ 141,720.55
15	07/11/19		\$ 7,400.00	Septic tank & install	\$ 134,320.55
16	07/12/19		\$ 230.00	triler replacement battery	\$ 134,090.55
17	07/12/19		\$ 53,459.50	Purchase of 2 mobile homes for Golden & Johnson	\$ 80,631.05
18	07/12/19		\$ 700.00	Transport & set up trailers for 2 clients (paid out of CUMBAA recyclables donation)	\$ 79,931.05
19	08/02/19		\$ 1,400.00	Water & Sewer Connection - 723 Home Pl.	\$ 78,531.05
20	08/12/19	\$ 5,908.00		CUMBAA recyclables donation (check originally made out to County)	\$ 84,439.05
21	08/16/19		\$ 1,099.76	Repairs and moving for client at 601 Ridge Rd; Repairs at 667 and 701 Ridge Rd.	\$ 83,339.29
22	09/05/19		\$ 10,250.00	Approved Purchase of FEMA Trailer by Limerock client	\$ 73,089.29
23	09/12/19		\$ 1,600.00	Water tap installation for Limerock client	\$ 71,489.29
24	10/30/19	\$ -	\$ -	No activity	\$ 71,489.29
25	11/01/19		\$ 450.00	Repairs for Trailers housing Limerock Fire victims	\$ 71,039.29
26	11/27/19		\$ 3,293.31	Partial Reimbursement for Fiscal Contract Services attributable to ESF 15	\$ 67,745.98
27	12/12/20		\$ 115.00	Replace Battery in client's trailer	\$ 67,630.98
28	01/14/20		\$ 324.99	Repairs to travel trailer housing fire victims	\$ 67,305.99
29	02/29/20	\$ -	\$ -	No activity	\$ 67,305.99
30	03/31/20	\$ -	\$ -	No activity	\$ 67,305.99
31	04/30/20	\$ -	\$ -	No activity	\$ 67,305.99
32	05/31/20	\$ -	\$ -	No activity	\$ 67,305.99
33	06/02/20		\$ 300.00	Transport of Trailer	\$ 67,005.99
34	06/22/20		\$ 5,500.00	Dona Mobile Home Setup	\$ 61,505.99
35	07/02/20		\$ 23,950.00	Reimbursement to CACAA - 3 Travel Trailers to Fire Victims	\$ 37,555.99
36	08/31/20	-	\$ -	No activity	\$ 37,555.99

Name: Tim Center

Title: CEO

Signature: 

Date: \_\_\_\_\_

September 14, 2020





### COST ALLOCATION PLAN

Capital Area Community Action Agency, Inc. has a written Accounting Policies and Procedures Manual. The Sections which are specific to the Cost Allocation Plan are listed below and these policies and procedures describe the cost allocation method that the agency follows for all federal, state and local grants.

Title	Description
Accounting Department Overview	Organization Structure & Departmental Responsibilities
Standards for Financial Systems	Procedures to carry out standards
Administration of Federal Awards	Pre and Post award activities and compliance with regulations
Cost Sharing & Matching	Overview & flow chart
Charging of Costs to Federal Awards	Allow ability of direct, indirect and joint costs. Accounting for specific elements of costs.
Accounts Payable Management	Policies & Procedures for payment
Monitoring Performance	Description of procedures
Budget and Program revisions	Rules to follow
Organization Chart	Agency overview and Head Start Program

The agency operates an Indirect Cost Pool for its administrative expenses. The agency has an indirect cost rate agreement with the cognizant agency-the US Department of Health and Human Services. A copy of the recent Indirect Cost Rate agreement is included in the required document list.

The agency operates a Fringe Pool to disburse the expenses for fringe benefits that the agency pays. The agency charges 28.48% (28.98% effective October 1, 2019) of the direct wages for fringe benefit to all grants where there is a payroll element. This is noted in the Indirect Cost Rate agreement.

## **ACCOUNTING DEPARTMENT OVERVIEW**

### **Organization**

The accounting department consists of the following positions plus additional assistance from the HR/Payroll Director and manages and processes financial information for CACAA. Some positions may be shared. The following positions comprise the accounting department:

- Chief Financial Officer (CFO)
- Finance Director (FD)
- Senior Accountant (SA)
- Fiscal Assistant (FA)

Other officers and employees of Capital Area Community Action Agency, Inc. who have financial responsibilities are as follows:

- Chief Executive Officer (CEO)
- Program Managers (PM)
- Treasurer – Board level (TR)
- Finance Committee – Board level (FC)
- Executive Committee – Board level (EC)
- Full Board of Directors (BOD)

### **Responsibilities**

The primary responsibilities of the accounting department consist of:

- General ledger
- Budgeting
- Cash and investment management
- Asset management
- Grants and contracts administration
- Purchasing
- Accounts receivable and billing
- Cash receipts
- Accounts payable
- Cash disbursements
- Payroll and Benefits recording
- Financial statement processing
- External reporting of financial information
- Bank account reconciliation
- Reconciliation of subsidiary ledgers
- Compliance with government reporting requirements
- Annual audit coordination
- Leases tracking

### **Standards for Financial Management Systems**

In accordance with CFR Title 2, Subtitle A, Chapter II, Part 200, Subpart D, Section 200.302(b)(1) through (7), CACAA maintains a financial management system that provides for the following. Specific procedures to carry out these standards are detailed in the appropriate sections of this manual.

1. Identification, in CACAA's accounts, of all Federal awards received and expended and the Federal programs under which they were received, including, as applicable, the CFDA title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.
2. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements of Sections 200.327 Financial reporting and 200.328 Monitoring and reporting program performance and/or the award.
3. Records that identify adequately the source and application of funds for Federally-sponsored activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.
4. Effective control over, and accountability for, all funds, property, and other assets. CACAA must adequately safeguard all such assets and assure they are used solely for authorized purposes.
5. Comparison of expenditures with budget amounts for each Federal award.
6. Written procedures of payment methods to minimize the time elapsing between the transfer of funds to CACAA from the U.S. Treasury whether the payment is made by electronic funds transfer, or the issuance or redemption of checks, warrants, or payments by other means.
7. Written procedures for determining the allowability of costs in accordance with the provisions of the applicable Federal cost principles and the terms and conditions of the award.

## **ADMINISTRATION OF FEDERAL AWARDS**

### **Definitions**

Capital Area Community Action Agency, Inc. may receive financial assistance from a donor/grantor agency through the following types of agreements:

**Grant:** A financial assistance award given to the Organization to carry out its programmatic purpose.

**Contract:** A mutually binding legal agreement where the Organization agrees to provide goods and/or services and the funder agrees to pay for them.

**Cooperative Agreement:** A legal agreement where the Organization implements a program with the direct involvement of the funder.

Throughout this manual, Federal assistance received in any of these forms will be referred to as a Federal "award."

### **Preparation and Review of Proposals**

Individual departments are responsible for preparing proposals for projects that the department intends to pursue. However, all proposals shall be reviewed by the CFO/FD prior to submission to government agencies or other funding sources. Final proposals shall be reviewed and approved in writing by the Chief Executive Officer or the Chair of the Board of Directors.

### **Post-Award Procedures**

After an award has been made, the following steps shall be taken:

1. Verify the specifications of the grant or contract. The Accounting Department shall review the terms, time periods, award amounts and expected expenditures associated with the award. A Catalog of Federal Domestic Assistance (CFDA) number shall be determined for each award. All reporting requirements under the contract or award shall be summarized.
2. Create new chart of account numbers as necessary. New accounts shall be established for the receipt and expenditure categories in line with the grant or contract budget.
3. Gather documentation in a file established for each grant or contract. The file contains the proposal, correspondence regarding the grant or contract, the final signed award document and all reports submitted to the funding sources.

### **Compliance with Laws, Regulations and Provisions of Awards**

Capital Area Community Action Agency, Inc. recognizes that as a recipient of Federal funds, the Organization is responsible for compliance with all applicable laws, regulations, and provisions of contracts and grants. To ensure that the Organization meets this responsibility, the following policies apply with respect to every grant or contract received directly or indirectly from a Federal agency:

1. For each Federal award, an employee within the department responsible for administering the award will be designated as "grant manager."
2. Each grant manager shall attend a training on grant management prior to beginning his/her role as a grant manager (or as early in their functioning as a grant manager as practical). Thereafter, all grant managers shall attend refresher/update courses on grant management periodically, as needed.
3. The grant manager shall take the following steps to identify all applicable laws, regulations, and provisions of each grant and contract:
  - a. Read each award and prepare a summary of key compliance requirements and references to specific laws and regulations.
  - b. The grants manager will communicate grant requirements to those who will be responsible for carrying them out, or impacted by them.
4. The Accounting Department shall forward copies of applicable laws regulations to the grant manager (such as the CFR, OMB Circulars, pertinent sections of compliance supplements, and other regulations).
5. The grant manager and/or the Accounting Department shall identify and communicate any special changes in policies and procedures necessitated by Federal awards as a result of the review of each award.
6. The grant manager shall take all reasonable steps necessary to identify applicable changes in laws, regulations, and provisions of contracts and grants. Steps taken in this regard shall include, but not be limited to, reviewing subsequent grant and contract renewals, reviewing annual revisions to 2 CFR, Chapter I, Chapter II, Part 200, et. al., and communications with Federal awarding agency personnel.
7. The grant manager shall inform the independent auditors of applicable laws, regulations, and provisions of contracts and grants. The grant manager shall also communicate known instances of noncompliance with laws, regulations, and provisions of contracts and grants to the auditors.

### **Close Out of Federal Awards**

Capital Area Community Action Agency, Inc. shall follow the close out procedures described in 2 CFR, Chapter I, Chapter II, Part 200, et. al and in the grant agreements as specified by the granting agency.

Capital Area Community Action Agency, Inc. and all subrecipients shall liquidate all obligations incurred under the grant or contract within 90 days of the end of the grant or contract agreement. Financial Status Report Forms are filed as a means of formalizing the close out procedure.

## **COST SHARING AND MATCHING (IN-KIND)**

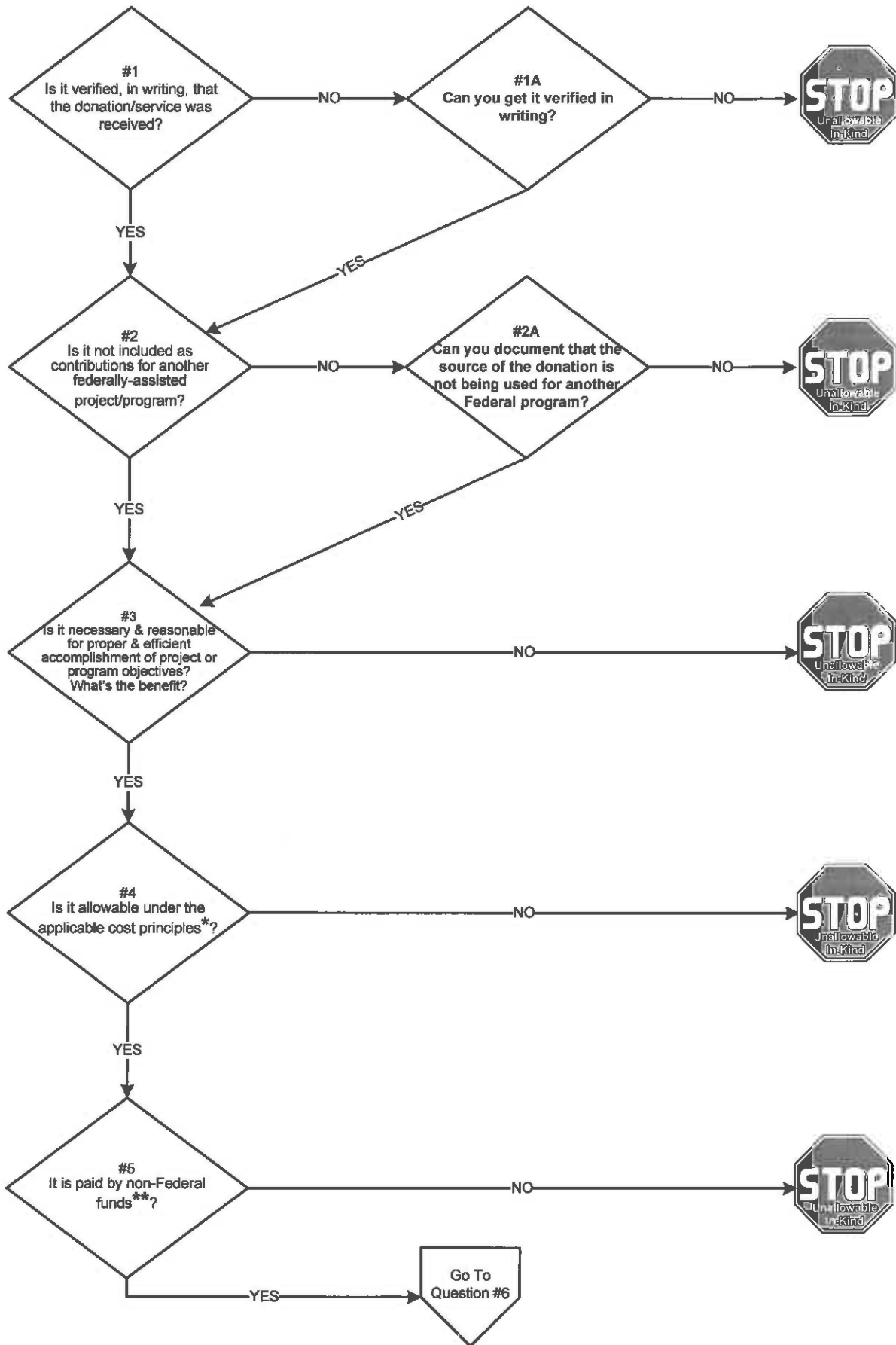
### **Overview**

Capital Area Community Action Agency, Inc. values contributed services and property that are to be used to meet a cost sharing or matching requirement at their fair market values at the time of contribution, unless award documents or Federal agency regulations identify specific values to be used.

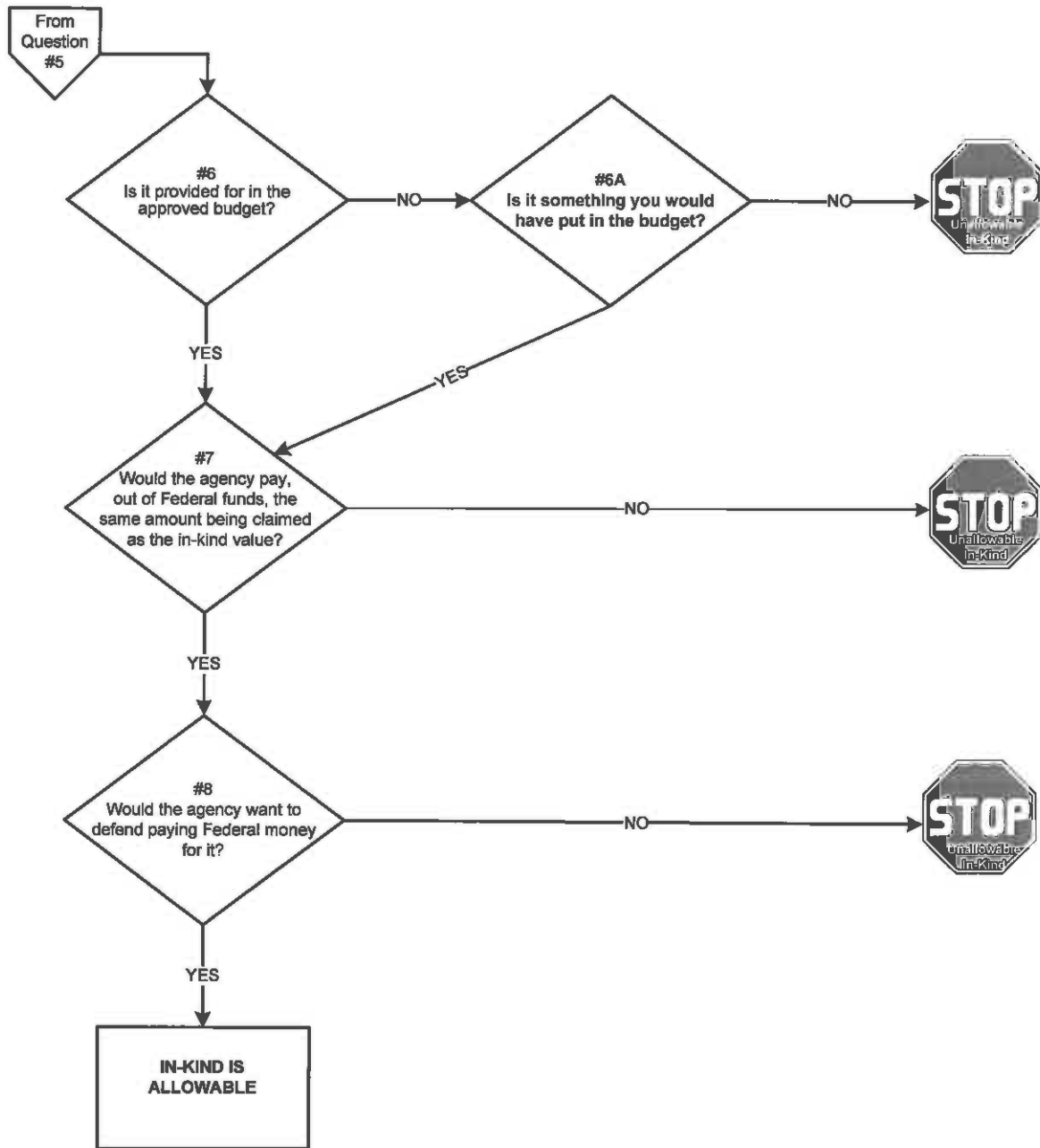
Capital Area Community Action Agency, Inc. shall claim contributions as meeting a cost sharing or matching requirement of a Federal award only if all of the following criteria are met:

1. They are verifiable from CACAA records.
2. They are not included as contributions for any other Federally-assisted project or program.
3. They are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
4. They are allowable under 2 CFR, Chapter I, Chapter II, Part 200, et. al.
5. They are not paid by the Federal government under another award, except where authorized by Federal statute to be used for cost sharing or matching.
6. They are provided for in the approved budget when required by the Federal awarding agency.
7. They conform to all provisions of 2 CFR, Chapter I, Chapter II, Part 200, et. al.
8. In the case of donated space, (or donated use of space), the space is subject to an independent appraisal to establish its value.

Although the following flowchart is from superseded OMB Circulars, it can still be used to determine the allowability of in-kind.







\* OMB Circular A-21 - Colleges and Universities, OMB Circular A-87 - State and Local Units of Government, A-122 - Non-Profit Organizations

\*\* Except where authorized by Federal statute to be used for cost sharing or matching:

Determinations have been made on a case-by-case basis on whether Federal funds from other programs are allowable match for an ACF program. These determinations are based on specific requirements of ACF programs and language in applicable statutes. Specifically:

1. USDA funds are of Federal origin and, therefore, cannot be counted as match.
2. Bureau of Indian Affairs - Indian Self-Determination and Education Assistance Act (P.L. 93-638, as amended). The Act authorizes the use of funds for matching purposes as long as the identified use is specifically related to the approved grant activities.
3. Title XX Social Services Block Grant funds are considered to be Federal funds and, therefore, may not be used as match for ACF programs.
4. Expenditure of funds from the Housing and Community Development Act of 1974, P.L. 93-383 may count as allowable match for a Head Start program for renovation of a building. The determination is dependent on whether or not the Head Start grant is included as part of the "Community Development Program," as required by the Housing and Community Development Act. (Grants Administration Manual, Section 3.05.408(b)(1-4))

## **CHARGING OF COSTS TO FEDERAL AWARDS**

Capital Area Community Action Agency, Inc. charges costs that are reasonable, allowable, and allocable to a Federal award directly or indirectly. All unallowable costs shall be appropriately segregated from allowable costs in the general ledger in order to assure that unallowable costs are not charged to Federal awards.

### **Segregating Unallowable from Allowable Costs**

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

1. The budget and grant or contract for each award shall be reviewed for costs specifically allowable or unallowable.
2. Accounting personnel must be familiar with the allowability of costs provisions of 2 CFR Chapter II, Part 200, Subpart E, "Cost Principles," particularly:
  - a. The list of specifically unallowable costs found in Attachment B (Selected Items of Cost), such as alcoholic beverages, bad debts, contributions, fines and penalties, lobbying, etc.
  - b. Those costs requiring advance approval from Federal agencies in order to be allowable in accordance with Attachment B, such as foreign travel, equipment purchases, etc.
3. No costs shall be charged directly to any Federal award until the cost has been determined to be allowable under the terms of the award and/or 2 CFR Chapter II, Part 200, Subpart E.
4. For each Federal award, an appropriate set of general ledger accounts (or account segments) shall be established in the chart of accounts to reflect the categories of allowable costs identified in the award or the award budget.
5. All items of miscellaneous income or credits, including the subsequent write-offs of uncashed checks, rebates, refunds, and similar items, shall be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to charges that were originally charged to a Federal award or to activity associated with a Federal award. The reduction in expenditures shall be reflected in the year in which the credit is received (i.e., if the purchase that results in the credit took place in a prior period, the prior period shall not be amended for the credit).

### **Criteria for Allowability**

All costs must meet the following criteria from Sections 200.403, .404 and .405, in order to be treated as allowable direct or indirect costs under a Federal award:

1. The cost must be necessary and reasonable for the performance of the federal award and be allocable, considering the following factors:
  - a. Whether the cost is of a type that is generally recognized as ordinary and necessary for the operation of the Organization or the performance of the award;

- b. Restraints or requirements imposed by such factors as sound business practices, arm's length bargaining, Federal, state, local and other laws and regulations, and the terms and conditions of the award;
  - c. Whether the individuals concerned acted with prudence in the circumstances;
  - d. Consistency with established policies and procedures of the Organization, deviations from which could unjustifiably increase the costs of the award.
  - e. Market prices for comparable goods or services for the geographic area.
2. The cost must be allocable to an award by meeting one of the following criteria:
    - a. The cost is incurred specifically for a Federal award;
    - b. The cost benefits both the Federal award and other work, and can be distributed in reasonable proportion to the benefits received; or
    - c. The cost is necessary to the overall operation of the Organization, and is assignable in part to the federal award.
  3. The cost must conform to any limitations or exclusions of 2 CFR Chapter II, Part 200, Subpart E or the Federal award itself.
  4. Treatment of costs must be consistent with policies and procedures that apply uniformly to both Federally financed and other activities of the Organization.
  5. Costs must be accorded consistent treatment.
  6. The cost must be determined in accordance with generally accepted accounting principles (GAAP).
  7. Costs may not be included as a cost of any other Federally financed program in the current or prior periods.
  8. The cost must be adequately documented.

### **Direct Costs**

Direct costs are those costs that can be identified specifically with a Federal award or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Capital Area Community Action Agency, Inc. identifies and charges these costs exclusively to each award or program. (200.413(a))

Each invoice shall be coded with the appropriate account number reflecting which program received direct benefit from the expenditure. Invoices are approved by the appropriate project director and reviewed by the Senior Accountant

Time sheets or personnel activity reports are also submitted on a regular basis, reflecting employees' work and which programs directly benefited from their effort. Time sheets or personnel activity reports

shall serve as the basis for charging salaries directly to Federal awards and non-Federal functions. See the Payroll section of this manual for detailed procedures.

### **Indirect and Joint Costs**

Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular grant or program. Joint costs benefit more than one, but not necessarily all, awards. Indirect costs, but not joint costs, may be allocated to benefiting grants through the use of an indirect cost rate.

Examples of indirect costs are:

- The Accounting Department
- The Human Resources Department
- The Board of Directors

Examples of joint costs are:

- Shared space (rental costs)
- Operation and maintenance of facilities,
- Telephone expenses
- Vehicle insurance

Per Federal guidelines, each grant will be charged its fair share of costs. Any costs not reimbursed by a particular funding source will be charged to corporate or other funds that may cover indirect or joint costs after the allocation process is complete.

### **Indirect Cost Rate**

Capital Area Community Action Agency, Inc. maintains an annual indirect cost rate allocation plan. Each year a new indirect cost rate allocation plan is prepared and submitted to Capital Area Community Action Agency, Inc.'s Cognizant Agency for approval. The indirect cost rate approved is used when determining the overhead applied to each Federal award.

Examples of the types of expenditures normally included in the indirect cost pool are:

1. General administration
2. Salaries and benefits or service contracts of the executive officers, finance, accounting and administrative personnel
3. Equipment purchase and leases
4. Training and Travel of Administrative Staff
5. Insurance
6. Other business related expenses including Board Expense

These rates are submitted to Capital Area Community Action Agency, Inc.'s Cognizant Agency and will be binding on all other Federal agencies and their contracting officers unless specifically prohibited by statute.

Capital Area Community Action Agency, Inc.'s process for developing and submitting its indirect cost rate allocation proposal is:

- 1 Use the audited financial statement as a basis for the Indirect Rate Cost Proposal.
- 2 Prepare Schedule A for the proposal by using the schedule of functional expenses.
- 3 Concentrate on the General and Management (G & M) portion of the schedule of functional expenses for the Indirect Cost.
- 4 Since the column for G & M expenses includes items such as interest expense that are unallowable, back out items that are unallowable.
- 5 CACAA uses the payroll and fringe expenditure and the In-Kind Services amount from the grants to calculate the Indirect Cost rate.
- 6 A narrative and the required certifications are completed.
- 7 The complete package which consists of the cover letter, Narrative, Schedule A, method of calculation, required certification, checklist and a copy of the Audited Financial report, or such combination of documents as required by the Cognizant Agency and which are sent to the Mid Atlantic division.
- 8 The due date varies, but is usually 6 months after the end of the fiscal year. However, the indirect cost rate allocation plan cannot be completed until after the audited financial statements have been issued, usually on or a little before June 30th. Therefore, a four-month extension should be requested.

### **Accounting for Specific Elements of Cost**

Capital Area Community Action Agency, Inc. shall utilize the following methods of charging specific elements of cost to Federal awards as direct or indirect costs:

**Salaries and Wages** – Salaries and wages shall be charged directly and indirectly based on the functions performed by each employee, as documented on each employee’s timesheet (or personnel activity report), as follows

*Direct costs* – The majority of the employees of CACAA charge their time directly since their work is specifically identifiable to specific grants or other (non-Federal) programs or functions of the Organization.

*Indirect costs* – The following staff or contracted functions charge 100 percent of their salary or contract costs indirectly:

- Chief Executive Officer
- Secretary/Receptionist
- Administrative Assistant
- Chief Operating Officer/Personnel Director (except when directing programs)
- Chief Financial Officer
- Finance Director
- Senior Accountant
- Fiscal Assistant
- IT Specialist
- Certain Temporary employees, if any

Compensated absences (leave earned, leave used, and holiday pay) are considered part of salary costs. The accounting system records salaries associated with compensated absences as a direct or indirect cost in the same manner that salary costs are recorded.

**Employee Benefits** – Capital Area Community Action Agency, Inc. incurs costs for the following statutory and non-statutory employee benefits:

- FICA
- Unemployment insurance
- Worker's compensation
- Health insurance
- Contributions to pension plan
- Contribution to Life and short term disability insurance

The total cost of all of the preceding employee benefits shall be determined by adding the costs associated with each benefit. This total employee benefit costs shall then be allocated directly and indirectly in the same proportions as salaries and wages. Each grant is charged a fringe cost rate. The actual costs are disbursed through a fringe cost pool.

**Occupancy Expenses** – Monthly rent expense and related pass-through expenses shall be allocated directly and indirectly, based on approximate square footage of space utilized, or other allocable methodology, as follows:

*Direct costs* – The cost of space occupied by staff whose salaries are directly charged to Federal awards is charged directly to those same awards.

*Indirect costs* – The costs of space occupied by staff whose salaries are indirectly charged is also charged indirectly.

The cost of space associated with common areas, such as hallways, restrooms, and conference rooms, shall be accounted for in the proportion to the direct and indirect cost mentioned above.

**Utilities** – Utilities costs include electricity and water. Such utilities costs shall be charged directly and indirectly in the same proportion as occupancy costs. Where no rent expense is incurred, the utility costs are those that are attributable to the program.

**Supplies and Materials** – To the maximum extent possible, office supplies and materials are charged directly to the grant or program/function that uses the supplies or materials, based on the completion of a supplies usage form, where applicable. All supplies and materials used by staff that are engaged in indirect activities shall be charged indirectly.

**Postage and Shipping** – To the maximum extent possible, postage and shipping costs shall be charged directly to the grant or program/function that benefits from the postage or shipping costs, based on the postage log run on the postage machine and any UPS/FedEx shipping logs.

**Photocopying and Printing** – Photocopying costs include all paper and copy supplies, copier maintenance charges and the actual lease cost or depreciation expense of the copier. Photocopying

costs shall be charged directly and indirectly based on the user codes input into the copier prior to making photocopies.

All printing costs are charged directly to the benefiting grant or program/function.

**Communications** – Communications costs include the costs of local telephone service and long-distance telephone charges, including charges associated with telephone calls, facsimile transmissions, and Internet connections.

Local telephone service costs are charged directly and indirectly based upon the number of telephone units assigned to CACAA. Each telephone unit is identified to either a direct or an indirect activity, as determined annually based on an approximation of time charges of employees associated with each telephone unit.

Long-distance telephone calls are charged either directly or indirectly based upon whether a direct or indirect activity benefits from the transmission.

**Outside Services** – CACAA incurs outside service costs for its annual audit, legal fees, therapists, staff training and Network administration. Outside service costs shall be charged as follows:

*Audit fees* – Cost of the financial statement audit and preparation of Form 990 shall be charged as an indirect cost. Additional audit costs related to that portion of the audit associated with the Single Audit Act shall be charged directly to the audited programs, based on estimates received from the independent CPA firm.

*Legal fees* – Legal fees shall be charged directly to the program/function that benefits from the services. Legal fees that are not identifiable with specific direct grants or programs shall be charged indirectly.

*Therapists and other service providers* – Costs associated with these service providers shall be charged directly to the program/function that benefits from the services. Fees that are not identifiable with specific direct grants or programs shall be charged indirectly.

**Insurance** – To the extent that insurance premiums are associated with insurance coverage for specific grants or programs, those premium costs shall be charged directly. All insurance costs that are not identifiable with specific direct grants or programs (such as the Organization's general liability coverage) shall be charged indirectly.

**Credits** – The applicable portion of any credits resulting from cash discounts, volume discounts, refunds, write-off of stale outstanding checks, trade-ins, scrap sales or similar credits shall be credited directly or indirectly in the same manner as the purchase that resulted in the credit.



## **ACCOUNTS PAYABLE MANAGEMENT**

### **Overview**

Capital Area Community Action Agency, Inc. strives to maintain efficient business practices and good cost control. A well-managed accounts payable function can assist in accomplishing this goal from the purchasing decision through payment and check reconciliation. The following are general policies for accounts payable:

- Assets or expenses and the related liability are recorded by an individual who is not responsible for ordering and receiving.
- The amounts recorded are based on the contractor invoice for the related goods or services.
- The contractor invoice should be supported by an approved purchase order where necessary, and should be reviewed and approved by a Department Director or Program Manager prior to being processed for payment.
- Invoices and related general ledger account distribution codes are reviewed prior to posting to the subsidiary system.

The primary objective for accounts payable and cash disbursements is to ensure that:

1. Disbursements are properly authorized
2. Invoices are processed in a timely manner
3. Contractor credit terms and operating cash are managed for maximum benefits

### **Recording of Accounts Payable**

All valid accounts payable transactions, properly supported with the required documentation, shall be recorded as accounts payable in a timely manner.

Accounts payable are processed on a daily basis and paid on a weekly basis. Information is entered into the system from approved invoices or disbursement vouchers with appropriate documentation attached.

Only original invoices will be processed for payment unless duplicate copies have been verified as unpaid by researching the contractor/vendor records. No contractor statements shall be processed for payment.

### **Accounts Payable Cut-Off**

For purposes of the preparation of the Organization's monthly financial statements, all contractor invoices that are received (approved and supported with proper documentation) by noon on Wednesday of the last week of the month, shall be recorded as accounts payable as of the end of the immediately preceding month if the invoice pertains to goods or services delivered by month-end. For

the year end processing all invoices with the date of service delivery on or before the end of the fiscal year are treated as accounts payable for the fiscal year.

### **Establishment of Control Devices**

The Fiscal Assistant establishes control of invoices as soon as they are received. Contractors are instructed to mail all invoices directly to the Accounts Payable Department.

Upon receipt, each invoice shall be "date received" stamped and distributed to the appropriate personnel for approval.

### **Preparation of a Voucher Package**

Prior to any accounts payable being submitted for payment, a package called a "voucher package" shall be assembled. Each voucher package shall contain the following documents:

- 1 Payment Authorization Request and Purchase Requisition (P.R.), if any
- 2 Contractor invoice (or employee expense report)
- 3 Purchase order, if any
- 4 Any other supporting documentation deemed appropriate

### **Processing of Voucher Packages**

The following procedures shall be applied to each voucher package by the Fiscal Assistant:

1. Check the mathematical accuracy of the contractor invoice.
2. Compare the nature, quantity and prices of all items ordered per the contractor invoice to the purchase order, packing slip or receiving report.
3. Verify the general ledger distribution, using the Organization's current chart of accounts.
4. Obtain the review and approval of the Department Director/Program Manager (or their designee) associated with the goods or services purchased.
5. Check for proper authorized signatures

Approvals by Department Directors Program Managers indicate their acknowledgement of satisfactory receipt of the goods or services invoiced, agreement with all terms appearing on the contractor invoice, agreement with general ledger account coding, and agreement to pay contractor in full. Approvals shall be documented with initials or signatures of the approving individual.

### **Payment Discounts/Avoidance of Late Fees**

To the extent practical, Capital Area Community Action Agency, Inc. takes advantage of all prompt payment discounts offered by contractors. When such discounts are available, and all required documentation in support of payment is available, payments will be scheduled so as to take full advantage of the discounts.

A few vendors send invoices so close to the due date that it is not possible to process a check in time to avoid late fees. If the Agency must do business with that vendor, such as a utility company, then the invoice should be paid by credit card to avoid a late fee. If a credit card usage fee is charged, it should be compared to the late fee and the method chosen which results in the lowest cost to the Agency. Regardless of the method used, late fees or credit card charges must be paid from unrestricted funds.

### **Employee Expense Reports**

Reimbursements for travel expenses, business meals/meal allowances, or other approved costs will be made only upon the receipt of a properly approved and completed expense reimbursement form (see further policies under "Travel and Business Entertainment"). All required receipts must be attached, and a brief description of the business purpose of trip or meeting must be noted on the form. Expense reports will be processed for payment in the next contractor payment cycle if received by the noon Wednesday deadline. Expenses older than one month may not be reimbursed. An extension for one additional month may be made under extenuating circumstances and the approval of the Chief Executive Officer.

### **Reconciliation of A/P Subsidiary Ledger to General Ledger**

At the end of each monthly, quarterly or annual accounting period, the total amount due to contractors per the accounts payable subsidiary ledger shall be reconciled to the total per the accounts payable general ledger account (control account), as applicable. All differences are investigated and adjustments are made as necessary. The reconciliation and the results of the investigation of differences are reviewed and approved by the Senior Accountant.

Also on a monthly basis, the Accounting Department shall perform the following procedures:

1. Check all statements received for unprocessed invoices.
2. Check the purchase order file for open purchase orders more than 60 days old and follow up. This is usually done by the Senior Accountant.

### **Management of Accounts Payable Contractor Master File**

Upon the receipt of an invoice from a new contractor that is not already in Capital Area Community Action Agency, Inc.'s Accounts Payable Contractor Master File, the Fiscal Assistant shall mail (or email) a Form W-9 and a request for completion of the Form W-9, including the contractor's full address and Federal employer identification number.

For all contractors to be paid during a fiscal year, the file shall include all of the following data:

1. Contractor's legal name and any DBA name(s)
2. Street address (payments may be mailed to a P.O. Box, but a street address must be in the file)
3. Federal employer identification number

4. Telephone number
5. Fax number, if any
6. Contact name

Payments shall not be made to any contractor whose file does not comply with the preceding requirements.

On an annual basis, contractors that have not been utilized over the preceding 24-month period may be made inactive from the master contractor file. In addition, on an annual basis an internal review shall be performed of the master contractor file and of payment histories made to each contractor. This analysis, to be performed by the Accounting Department shall consist of the following procedures, at a minimum:

1. Cross-checking of contractors with matching street or P.O. Box addresses
2. Review of payment histories for signs of repeat invoice numbers or other indications of duplicate payments
3. Merging of any duplicate Contractor Files

Any discrepancies noted during this analysis shall be corrected as soon as possible.

#### **Verification of New Contractors**

The Fiscal Assistant will perform additional procedures to validate the legitimacy of new contractors that shall be paid one-time or cumulative payments in excess of \$100,000. For such contractors, the Fiscal Assistant shall request that the purchaser of services or goods to obtain a copy of the business license and liability insurance certification. In certain cases coverage under worker's compensation law may be required.

### **Monitoring Performance**

Capital Area Community Action Agency, Inc. monitors its financial performance by comparing and analyzing actual results with budgeted results. This function shall be accomplished in conjunction with the monthly financial reporting process described earlier.

On a monthly basis, financial reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts are produced by the Accounting Department and distributed to each employee with budgetary responsibilities.

### **Budget and Program Plan Revisions (200.308)**

Capital Area Community Action Agency, Inc. will request prior approval from Federal awarding agencies for any of the following program or budget revisions:

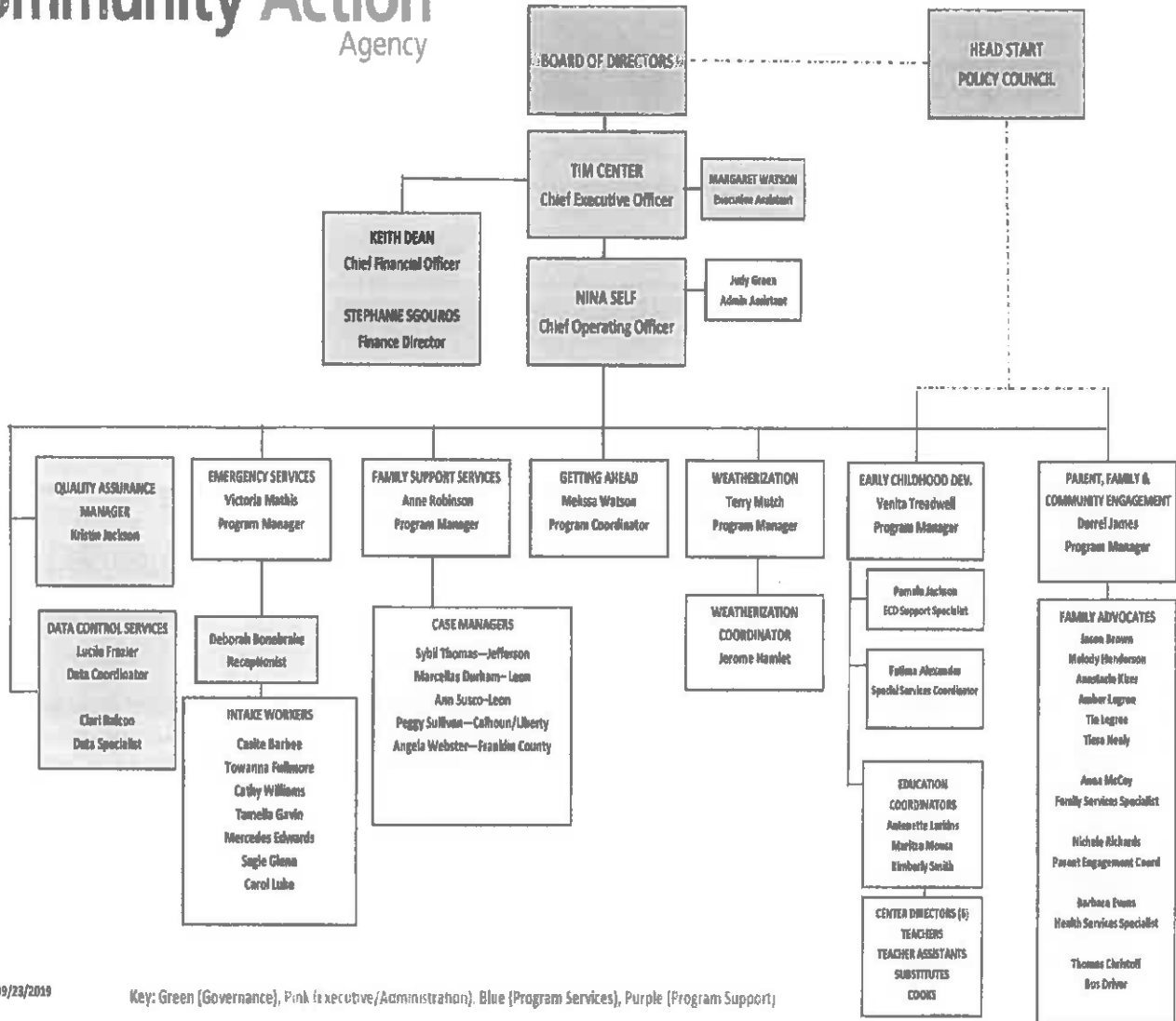
1. Change in the scope or objective of the project or program, even if there is no associated budget revision requiring prior written approval.
2. Change in a key person (Program Director, etc.) specified in the application or award document.
3. The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the Program Director or Management staff.
4. The need for additional Federal funding.
5. The transfer of funds budgeted for participant support costs to other categories of expense.
6. The inclusion, unless waived by the Federal awarding agency, of costs that require prior approval in accordance with Subpart E—Cost Principles of 2 CFR, Chapter II, Part 200.
7. Changes in the approved cost-sharing or matching provided by CACAA.
8. Unless described in the application and funded in the approved awards, the subaward, transfer or contracting out of any work under an award. (However, this provision does not apply to purchases of supplies, materials, equipment or general support services.)

### **Budget Modifications**

After a budget has been approved by the Board of Directors and adopted by the Organization, reclassifications of budgeted expense amounts of less than \$5,000 within a single department may be made by the Department Director/Program Manager, with approval from the Chief Financial Officer/Finance Director. Reclassifications of budgeted expense amounts across departments of greater than \$5,000 but less than \$25,000 may be made only with approval of the Chief Executive Officer.

Reclassifications in excess of the preceding thresholds, and any budget modification resulting in an increase in budgeted expenses or decrease in budgeted revenues, will be made only with approval of the Finance Committee.

# Capital Area Community Action Agency



Updated: 09/23/2019

Key: Green (Governance), Pink (Executive/Administration), Blue (Program Services), Purple (Program Support)

## Proposed Annual Budget FY20-21 Narrative

Due to the Covid19 pandemic, FY20-21 finds the Agency, like most entities, in a state of some uncertainty. Unlike most entities though, the Agency is fortunate to have a number of new, time-limited sources of major funding. This funding totals just over \$3M for FY20-21 from the CARES Act and Disaster Relief Supplemental Funding (see columns in darker blue). This nets to over \$2M in additional funding for the new fiscal year, a significant variance over the previous 5+ years. All other variances of note are explained below, with row code references.

4000 – This increase is mainly due to the COLA received for HeadStart.

4010 & 7210 – This increase consists of CARES Act and Disaster Relief Supplemental Funding.

4120 – One of just two relatively small decreases in revenue comes from the end of the SunTrust grant.

4970 & 6210 – The temporary increase in funding comes with a temporary increase in grant staffing. Indirect Cost is charged on grant staff for administrative expenses. This results in an equal increase in indirect revenue.

4990 & 7810 – This increase is needed in part to meet the new higher HeadStart non-federal share match amount. However, It is expected that all or a portion of the required match will be waived due to the effects of the pandemic on things such as volunteer participation.

6010 & 6110 – Salaries and fringe cost have increased due to anticipated increases in grant staffing and temporary raises for administrative staff.

6710 – This includes an increase in contracted Accounting positions to handle the increased workload of the additional grants, including 40 additional grantor reports and a 20% increase in checks processed.

6920 – This includes funds to purchase additional agency vehicles for grant staff use in performing CARES Act grants' responsibilities.



Capital Area Community Action Agency  
 Statement of Revenue and Expenditures - Unreported Transactions Included In Report  
 From 10/1/2020 Through 9/30/2021

Account	Head Start	Head Start - CACAP	School Readiness Program	USDA / CDFP	WPK	ERIC (COP)	CSMS	CSMS - DMF	CSMS - CARUS	LINMAP	LINMAP CARUS	LINMAP CHERRY CREEK	WAP - WESTFIELD ATTON	TAP	Project Help	Project Share	United Way - Neighboring Counties	United Way - Leon County	Indirect Cost Pool	General Fund	Fundability	Total 2020-21	Total 2019-20	Change In Dollars	% Change
<b>Revenue</b>																									
Government Contracts - FEDERAL - DIRECT	3,655,531																					3,465,531	3,700,354	170,354	5%
Government Contracts - STATE	400		25,845	220,819	104,000																	6,360,885	6,360,885	0	0%
Government Contracts - LOCAL	4020	55,000				317,056	1,559,659	687,027	1,234,221	774,256	15,000		1,457,617	8,000	45,000							122,000	122,000	0	0%
Grants - Other Non-Profit	4100													20,000								160,064	28,001	28,001	39%
Grants - All Other Sources	4120					10,000																90,000	(65,000)	(65,000)	-97%
Contributions	4200																					50,000	50,000	0	0%
Commissions-Vending/Photo	4320																					670,653	670,653	0	0%
Indirect Pool Revenue	4970																					719,038	719,038	0	0%
In-Kind Revenue	4990																					219,019	219,019	0	0%
Other Revenue	4995	4,814,556	55,000	220,819	104,000	10,000	1,559,659	687,027	1,234,221	774,256	15,000		1,457,617	8,000	45,000							11,764,646	11,764,646	0	0%
<b>Total Revenue</b>																						31,000,000	31,000,000	0	0%
Salaries & Wages	6010	1,783,612	21,536	19,175	37,443		384,440	161,250	148,862	67,848	8,573		111,075									3,117,626	3,117,626	0	0%
Range	6110	506,946	6,252	5,557	10,556		102,717	46,731	43,141	25,654	2,483		21,274									994,586	994,586	0	0%
Staff Stipends	6300	2,500	100				213	137	853	229	206		206									4,086	4,086	0	0%
Travel Costs	6110	47,000	5,000	4,491	8,778		88,225	31,249	34,868	20,514	2,000		24,000									69,515	69,515	0	0%
Travel - Out of Area	6315						1,939	1,444	354	314	0		74,000									500	500	0	0%
Travel - Out of State	6315						1,939	1,444	354	314	0		74,000									500	500	0	0%
Office Supplies	6400	7,500					900	3,343	607	1,321			770									21,613	21,613	0	0%
Program Supplies	6415	26,935	259																			500	500	0	0%
Classroom Supplies	6420	44,870	500																			29,116	29,116	0	0%
Kitchen Supplies	6430	7,018																				58,324	58,324	0	0%
Medical/Dental Supplies	6440	500																				20,116	20,116	0	0%
Copies/Printing/Copy Maintenance/Toner/Paper	6500	20,000				749	1,206		1,806	1,295			377									33,221	33,221	0	0%
Postage and Delivery Expenses	6510	1,000					1,000	3,343	607	1,321			770									6,000	6,000	0	0%
Contractual Services - Health/Disabilities	6710	31,000					663															6,000	6,000	0	0%
Contractual Services - Health/Disabilities	6715	159,138	18,625			248	65,219	13,619	7,933	24,141			19,000									45,423	45,423	0	0%
Rest/Space Cost	6510	207,556					14,956	10,267	15,660	3,594			377									20,000	20,000	0	0%
Utilities	6520	77,612					2,000	4,000	3,000				22,227									4,000	4,000	0	0%
General Liability and Property Insurance	6530	28,000					1,982	4,000	3,000				22,227									9,200	9,200	0	0%
Communications	6540	47,000					6,120	2,000	3,000				4,000									70,444	70,444	0	0%
Repairs & Bldg Maintenance - Recurring	6550	95,000					2,700		1,400				5,527									39,277	39,277	0	0%
Repairs & Bldg Maintenance - Nonrecurring	6555	33,772					359						285									35,644	35,644	0	0%
Vehicle Expenses	6560	30,000					1,206	8,207	1,500	64			285									106,249	106,249	0	0%
Treatment Loans	6565	18,000					6,000	6,000	1,500	64			6,715									45,000	45,000	0	0%
Travel - Out of State	6570	18,000					7,465	2,529	1,500	2,400			838									7,800	7,800	0	0%
Fees, Licenses, and Permits	7010	2,500					367		158				9,400									300	300	0	0%
Special Events	7110	2,000					3,556		158				9,400									2,400	2,400	0	0%
Client Assistance	7210	5,000					48,566	823,656	301,420	619,522	1,552		1,195,354	20,000	8,000	36,600	9,833	14,460				4,125,520	4,125,520	0	0%
Expendable Equipment	7300						656	13,133	2,637	900	3,759		1,617									30,466	30,466	0	0%
Registration Fees	7410						389		459				25,723									600	600	0	0%
Meeting/Workshop/Training	7420	500					500		1,808													3,605	3,605	0	0%
Training/Staff Development	7430	40,998																				40,998	40,998	0	0%
Travel and Technical Assistance	7450	4,000																				4,000	4,000	0	0%
Advertising (Postal/Vendor Expenses)	7460	4,200																				4,200	4,200	0	0%
Parent Activities	7460	1,200					3,524	12,000	9,127	250	1,299		636									1,800	1,800	0	0%
Raw Food Cost	7510	42,729																				217,633	217,633	0	0%
Legal Expenses	7520																					30,800	30,800	0	0%
Bank Service Charges	7610																					1,250	1,250	0	0%
In-Kind Services	7610	595,038																				4,410	4,410	0	0%
In-Kind Space	7620	75,000																				1,139	1,139	0	0%
In-Kind Travel	7630	5,000																				95,688	95,688	0	0%
In-Kind Other	7640	32,000																				7,500	7,500	0	0%
In-Kind Materials	7650	12,000																				12,000	12,000	0	0%
<b>Total Expenditures</b>																						11,764,646	11,764,646	0	0%
<b>Excess Revenue over (Under) Expenditures</b>																						19,235,354	19,235,354	0	0%

# Capital Area Community Action Agency

## CHIEF EXECUTIVE OFFICER REPORT SEPTEMBER 2020

### Administrative

- The audit with Thomas Howell Ferguson CPA firm will be completed soon. The deadline was pushed to the end of the year. A formal presentation will be made at a full Board in the fall.
- Client access to offices is managed. All staff and guests in the building have their temperature checked, masks are required, and proper hygiene and cleaning is taking place.
- Risk Management – We closed Franklin County Head Start for two days during Hurricane Sally. Two staff from a classroom tested positive for COVID-19 and are on quarantine. A student's parent tested positive for COVID-19 at a different Center and the class has been put on quarantine through September 24.

**Impact: Better benefits for staff. Better fiscal accountability.**

### Programmatic

- LIHEAP CARES Act funding is in place and staff have been hired to support increased caseload.
- CSBG CARES Act funding is in place and positions have been advertised. Interviews should begin the week of the 21<sup>st</sup>.
- Eastpoint Wildfire Emergency Recovery Response – Staff continue to work on closing out the relief fund and camper inventory.
- Disaster Recovery Support Grant – Positions have been advertised and interviews should begin by September 21<sup>st</sup>. There are several positions in different counties that will last for two years.
- Getting Ahead classes will conclude soon. Meetings via ZOOM have been very successful. An internal facilitator training class has been very successful and should permit us to expand our program offerings in the coming months.
- ALICE Getting Ahead with ECHO per the United Way grant is recruiting now. Three classes will be held over the next twelve months.

**Impact: Redesigning entitlement programs toward more independency services.**

### Communications and Outreach

- Maintain regular meeting schedule with Jim McShane, CareerSource Capital Region.
- Focusing on advertising to reach COVID-19 impacted residents. Working on shared messaging with CareerSource offices to those who have applied for unemployment and welfare and SNAP benefits.

**Impact: Developing the infrastructure necessary to support the Agency mission**

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### **Resource Development**

- Leon CARES grant funding for \$20,000 has been secured to help pay for LIHEAP CARES staffing through December 30, 2020.
- Working on a supplemental Head Start grant for Disaster Recovery funding. Kenneth Taite, General Contractor for Louise B. Royal Head Start Center renovation, may serve as Project Manager for Franklin Renovation, Titus Project on Welaunee, Mahan Drive, Royal (drainage), and Jefferson County.

*Impact: Broaden the community network supporting the Agency efforts and services.*

### **Out of Office**

**Capital Area Community Action Agency, Inc.  
COO Summary of Programs  
For the Month of September 2020**

<b>PROGRAMS:</b>	<b>Getting Ahead</b>	<b>Staying Ahead</b>	<b>Emergency Services</b>	<b>WAP Contract 2017 - 2020</b>		
<b>County</b>	<b>Enrollments or Recruits</b>	<b>Active Participants</b>	<b>Households Served**</b>	<b>Units Projected</b>	<b>In Progress</b>	<b>Completed</b>
Calhoun	0	5	13	14	1	1
Franklin	6	0	34	9	0	2
Gadsden	0	2	26	19	5	4
Gulf	0	0	7	9	0	0
Jefferson	12	9	20	9	2	3
Leon AM	6	3	307	72	7	50
Leon PM	6	0				
Liberty	0	0	3	8	1	0
Wakulla	0	4	14	12	2	4
Train the Trainer	10	0	N/A			
<b>TOTALS</b>	<b>40</b>	<b>23</b>	<b>424</b>	<b>152</b>	<b>18</b>	<b>64</b>

<b>HEAD START 2020 - 2021 Enrollments</b>	<b>Franklin</b>	<b>Jefferson</b>	<b>Mabry</b>	<b>Royal</b>	<b>South City</b>	<b>Total</b>
<b># of Students Registered at 8/12/2020 (Accepted)</b>	20	37	56	42	123	278
<b># of Students Enrolled @ 8/31/2020 (Actually attended)</b>	17	18	20	20	54	129
<b># of Student Withdrawals for month</b>	0	0	0	0	0	0
<b># of Vacancies over 30 days</b>	0	0	0	0	0	0
<b># of Students on Wait List</b>	0	3	14	8	16	41
<b># of VPK Students Registered</b>	N/A	N/A	19	29	60	108
<b>Funded Enrollment (Revised due to COVID-19)</b>	20	37	56	42	123	278
<b>Center Enrollment %</b>	85.00%	48.65%	35.71%	47.62%	43.90%	46.40%
<b>Average Daily Attendance (ADA)</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**NOTES: See attached Family Community Engagement Manager report for additional information on enrollments.**

Students with IEP's 3  
 Students with Concerns 7  
 In Compliance? Yes

Per the 2016 Head Start ERSEA review protocol, programs are expected to reach the 10 percent requirement at any point during the program year. For reviews occurring between October and December, the program must have reached 10 percent at some time during the previous program year. For reviews occurring between January and September, the program must have reached 10 percent at some time during the current program year. Due to the COVID-19 pandemic the 10% is based on the actual enrollment, not the funded enrollment.

# Capital Area Community Action Agency

## MEMORANDUM

TO: TIM CENTER, CEO

FROM: Nina Self, COO

DATE: September 16, 2020

RE: Notes to September 2020 Program Reports

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The following are notes to the COO Summary of Programs:

### PROGRAMS

#### Family Self-Sufficiency Program

Getting Ahead classes continue in Franklin, Jefferson and Leon counties. Participants in all three counties chose to meet in person instead of Zoom. Social distancing is observed, and masks required. The Family Self-Sufficiency program is currently being reviewed and revised in the interim period of recruiting a new Program Manager. Getting Ahead is the foundation of the program, and the leader selected must understand the theory of the program, have experience in vocational rehabilitation to help move the clients beyond the 15-week class, and be able to train and motivate their team in recruiting partners and participants for the program.

We are in the process of recruiting staff for the Disaster Recovery grant. The FSSP Case Managers will work closely with this team to recruit the clients receiving disaster recovery services to offer them Getting ahead, and other services available from the agency. Case Managers are currently recruiting for new sessions to begin in January 2021.

The Train-the-Trainer class has ended with ten graduates. These new trainers will co-facilitate new sessions which will help us expand the program. All graduates are agency employees representing various agency programs. Congratulations to the following graduates:

Sybil Thomas, Marcellas Durham, Peggy Sullivan and Angela Webster – Family Services Case Managers  
Jason Earl Brown, Staci Kizer – Head Start Family Advocates  
Darrel James – Head Start Family Community Engagement Manager  
Venita Treadwell – Head Start Early Childhood Development Manager  
Fatima Oleabhiele-Alexander – Head Start Special Services Coordinator  
Nina Self – Chief Operating Officer



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We are planning to offer Getting Ahead sessions for our staff as professional development. We also would like to do an abbreviated class for the Board members.

### Weatherization

Due to the COVID-19 pandemic, the Department of Economic Opportunity ceased all weatherization work effective April 1, 2020 until an appropriate statewide safety protocol was established and approved. The agency was officially authorized to resume weatherization activities on July 15, 2020, and we actively began entering clients' homes again on August 20, 2020. To date 104 homes have been processed and inspected. Of those 104 homes, 64 have been completed, 18 homes are in pre-inspection or bid process, and 22 are in postponement due to client dwelling issues.

### Head Start

Since the beginning of August, 278 families were enrolled and accepted for the Head Start program. However, only 129 students have actually attended. We find that there are a number of issues that hinder attendance due to COVID-19 such as obtaining up-to-date required medical records, and some families are keeping their child home with older siblings that are doing distance learning. Continued efforts are being made to reach our approved reduced funded enrollment of 278. Applications continue to come in as we attempt to replace children who registered but aren't showing up for enrollment.

School Readiness will be offered at the Mabry and Royal centers. Our goal is to begin extended day services on September 28<sup>th</sup>.

The agency is working closely with the Department of Children and Families and the Department of Health to address any situations with Coronavirus exposure in the classroom. We have had to close a couple of classrooms due to exposure through contact tracing. We continue to practice social distancing, wearing masks, and a strong initiative for cleaning to ensure the health and safety of our students and staff.

## **STAFFING**

### New Employees

Three new Intake Specialists were hired under the LIHEAP CARES grant. Part of their salary and benefits will be paid by the LEON CARES grant of \$20,000 we received that must be used before 12/30/2020. The new employees are all located in the Tallahassee office. They are:

Tabitha Thomas, former Security Professional with the Public Service Commission  
Patricia Brown, former Disability Specialist with the Department of Health  
Sherilda Jenkins, former Regulatory Specialist with the Department of Business & Professional Regulation

### Vacancies

A copy of the current vacancy list is attached to this report. It includes new temporary positions for the Disaster Recovery grant.



# Capital Area **Community Action** Agency

**CURRENT VACANCIES -9/16/2020**

## **FAMILY SUPPORT SERVICES PROGRAM MANAGER**

The Family Support Services Program Manager (FSSP) is responsible for management and oversight of the agency Self-Sufficiency program as outlined and funded by the Community Services Block Grant (CSBG). This includes, but is not limited to: managing staff, develop and ensure compliance with fiscal/budgetary guidelines and program policies and procedures, prepare and submit grant applications, modifications and contracts (including budgets, reports, correspondence, questionnaires and presentations) related to CSBG; ensure compliance with funding contracts and subcontracts, including follow up on issues of non-compliance and deficiencies; and approve or reject any deviation from contract specifications.

Minimum qualifications include a Bachelor's Degree in Social Work, Human Services or related degree with a minimum of 5 years' experience providing social services and/or case management. A minimum of 3 years management and supervisory experience. Knowledge of case management systems. Strong public speaking skills. Ability to demonstrate understanding of and to communicate with those from diverse socio-economic groups specifically including low-income and high risk populations. A Master's degree in Social Work or closely related field is preferred. Salary Range is \$38,000 - \$45,000 annually.

## **FAMILY SERVICES CASE MANAGER - Two Positions: One in Gadsden and One in Wakulla Counties**

The Family Services Case Manager assists families enrolled in the Agency's Family Self-Sufficiency Program (FSSP) in development and implementation of a plan to address employment, housing, educational, social and other challenges in order to become self-sufficient. Essential functions include conducting a family assessment to determine needs, assess any emergency services needed, identify partnerships with other community agencies that provide family services, and outreach to attract participants and partners for the program. Preferred candidate should have experience in facilitating small group sessions.

An Associates' degree and two (2) years of experience working in a social service program is required. B.A. degree in Social Work preferred. Good computer skills required. Applicant must have case management experience, preferably in a social work environment. Beginning Salary Range: \$16.00 – 17.00/hour based on experience.

## **INTAKE WORKER – Three positions: One in Franklin/Gulf, One in Calhoun/Liberty and One in Jefferson Counties**

The Intake Worker is directly responsible for greeting and providing emergency services to clients by identifying need and linking them to Agency services or referral to secure appropriate services external to the Agency. Duties include interviewing program clients to identify crisis and determine eligibility for various programs; assist clients with

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understanding and completing various forms and applications; and keeping accurate records on all clients receiving services through the agency.

This position requires a high school diploma/GED, excellent communication/ customer services skills, demonstrated ability to work well with diverse populations. A.A/A.S. degree preferred. Candidate must have transportation and valid drivers' license for State of Florida. This is a full-time, 40 hours per week position with an hourly rate of \$11.00/hour.

**The following position is a full-time (40 hours/week), temporary position funded by the Coronavirus Aid, Relief, and Economic Security Act, 2020 (CARES Act) for the Low Income Home Energy Assistance Program (LIHEAP) and Community Services Block Grant Program (CSBG). The expiration date is noted by each position.**

### **COMMUNITY OUTREACH CASE MANAGER – One Position in Leon County, Expiration 9/30/2022**

The Community Outreach Case Manager position is a part of the Family Self Sufficiency Program (FSSP), and will work with other members of the team to develop and implement an outreach program to recruit program participants, mentors and business partners. They will also create marketing materials to educate the public on agency resources available through the CARES Act. This position will also assist clients that have economic needs due to loss of employment because of the Coronavirus pandemic. This assistance may include processing services for rent, utilities, emergency shelter, food, medicine and other needs.

An Associates' degree and two (2) years of experience working in a social service program and/or community outreach is required. B.A. degree in Social Work preferred. Good computer skills required. Applicant must have case management experience, preferably in a social work environment. Beginning Salary Range: \$16.00 – 17.00/hour based on experience.

#### **To apply –**

**Visit our website for application:**

[www.cacaainc.org](http://www.cacaainc.org)

**Mail or drop off application:**

309 Office Plaza Drive  
Tallahassee, Florida 32301

**Fax:**

(850) 201-2057

**Scan and Email to:**

[hr@cacaainc.org](mailto:hr@cacaainc.org)



# Capital Area Community Action Agency

Capital Area Community Action Agency, Inc. has been awarded funds as appropriated by the Disaster Relief Act, 2019 (Public Law 116-20). The Community Services Block Grant – Disaster Relief Supplemental Funds (CSBG-DRSF) shall provide additional assistance to individuals and families in Florida who continue to have human and social services needs as a result of damage inflicted by Hurricane Michael and are unable to meet these needs through other means. This grant is scheduled to expire September 30, 2022.

## **Project Manager**

We are seeking an experienced Disaster Recovery Project Manager (DRPM) to plan and oversee a wide variety of construction projects on homes damaged by Hurricane Michael. These homes are located in the counties of Leon, Wakulla, Franklin, Gulf, Gadsden, Calhoun and Liberty in the State of Florida. The DRPM must have previous experience in construction management projects and be knowledgeable of regulations and permits required.

Candidate must possess a BS/BA degree in Architecture, Building Science, Engineering, Construction Management, or another related field. Project Management Professional (PMP or an equivalent certification would be considered an asset. Must have 5+ years' experience in construction in some supervisory capacity. Experience with disaster recovery program management; Social Services Block Grant (SSBG), HUD, CDBG, CDBG-DR, and/or FEMA programs are a plus. Salary range: \$58,000 - \$63,000 annually.

## **Grant Manager**

Under the general direction of management, the Disaster Recovery Grant Manager (DRGM), in this professional position is responsible for programmatic and fiscal monitoring. The DRGM must demonstrate the ability to work independently of close supervision, and be able to schedule and accomplish work plans in a timely and sufficient manner. The DRGM has overall responsibility for monitoring the grant, analyzing results, and identifying deficiencies in contractor performance. The DRGM is responsible for preparing, maintaining and reconciling a variety of accounting records and reports, and assisting with internal reviews and external audits

Must possess a Bachelor's Degree in Accounting, Business, Finance, Marketing, Career Counseling, Human Services, or Public Administration and possess a minimum of five (5) years equivalent work experience. A Masters in Business Administration or Certified as Public Accountant license may be substituted for two years general experience. Knowledge of governmental accounting including fund accounting preferred. Salary range: \$45,000 - \$50,000 annually.

## **Case Manager (4 positions)**

The Agency is seeking four (4) Disaster Recovery Case Managers that will service the following areas: Leon/Wakulla; Franklin/Gulf; Liberty/Calhoun, and Gadsden.



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The Case Manager will work with the Long-Term Recovery Groups in assigned counties to determine the eligibility and assess the needs of each family identified by the group for assistance. They will also assess any emergency services needed by the family and coordinate for immediate service delivery.

An Associate's degree and minimum of 3 years of experience in case management or vocational rehabilitation is required. A Bachelor's degree may substitute for 2 years of experience.

Experience with disaster recovery program management; a Social Services Block Grant (SSBG), HUD, CDBG, CDBG-DR, and/or FEMA program is a plus.

Please note the counties you are applying for. Salary range: \$30,000 - \$34,000 annually

**Administrative Assistant**

The Administrative Assistant will provide administrative support for the Disaster Recovery office. This position provides administrative support to the Disaster Recovery office staff as needed. This may include assisting the Project Manager in management of their schedule, calendar and appointments; review and process payments to contractors and other expenses of the department; prepare monthly reports on progress of assigned projects (schedules & costs); and, process travel reimbursements, authorizations for payment and purchase orders for the DR office.

Requirements include an Associate's degree and minimum of 3 years of experience in office administration. Experience with disaster recovery program management; a Social Services Block Grant (SSBG), HUD, CDBG, CDBG-DR, and/or FEMA program is a plus.

Salary: \$14.00 - \$16.00/hour

**To apply --**

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# Capital Area Community Action Agency

**MEMORANDUM**

TO: Tim Center, Chief Executive Officer  
 FROM: Melissa Watson  
 RE: Getting Ahead Board Update for September 2020

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**Current Enrollments as of 09/15/2020**

County	Starting Enrollments	Current Enrollments	*Group A	*Group B	*Group C	*Group D-ALICE
Calhoun/Liberty	Recruiting					
Gadsden	Recruiting					
Jefferson	14	12	0	11		1
Leon (a.m.)	9	6	1	2	1	2
Leon (p.m.)	12	6	0	3	3	0
Wakulla	Recruiting					
Franklin	6	6		2		4
Gulf	0	0	0	0	0	
Train the Trainer	12	10	0	2	8	10
<b>TOTAL</b>	<b>53</b>	<b>40</b>	<b>1</b>	<b>20</b>	<b>12</b>	<b>17</b>

As a result of COVID-19, we like many other organizations needed to make adjustments to our “new normal”. We will continue to take precautions to ensure the safety of staff and those whom we serve.

The next sessions for Getting Ahead classes will begin the week of January 25, 2021

**Calhoun/Liberty**

- North Florida Head Start has resumed classes. The Head Start Director states that as soon as they are acclimated to this “new normal”, they will be more than glad to resume the partnership to offer Getting Ahead to parents and staff. The case manager will maintain contact.
- The case manager is currently doing LIHEAP to provide coverage for Calhoun/Liberty county until a Intake person has been hired.

## **Gadsden**

- We will continue to offer Getting Ahead While Getting Out, once it is safe to return to the jail.
- We continue to maintain contact with partnerships in the county
- Life Changing Faith Church, First Lady Smith has agreed to offer Getting Ahead to their congregation
- We will continue to work with Adult Education, Head Start and other local organizations to recruit for Getting Ahead

## **Jefferson**

- Jefferson is currently in the 4<sup>th</sup> week of classes
- Partnerships with Somerset School Parent Liaison Tomyra Byrd, Jefferson County Jail Victims Advocate Marie Righedon, Early Head Start Director Melissa Morgan, as well as other local organizations are being maintained for referrals to the Getting Ahead Program. The Adult Education Program is currently not available locally. Residents are being redirected to North Florida College and Tallahassee Community College. We will maintain partnerships with these entities for referrals

## **Wakulla**

- Program Coordinator will continue to maintain a presence in the Youth and other meetings via Zoom.
- We will begin to make contact with Head Start and Adult Education, Wakulla High School for referrals to participate in the upcoming Getting Ahead classes

## **Leon**

- Train the Trainer session has ended.
- Leon A.M. class has lost three participants due to Covid 19. They have been offered the opportunity to resume the next session of classes in January 2021. Class will end in approximately one month
- Leon P.M. has lost half its class due to various reasons of health, work and school obligations. Class will end in approximately one month
- A meeting has been set for Thursday, September 17, 2020 via Zoom with Desiree Gorman and Kimberly Moore from Tallahassee Workforce to discuss a partnership to offer Getting Ahead to their population

## **Franklin**

- The Getting Ahead class will end in approximately two weeks
- 1 of the six (16.7%) obtained an increase in wages
- 1 of the six (16.7%) obtained reliable transportation
- 1 of the six (16.7%) obtained a driver's license

# Capital Area Community Action Agency

## MEMORANDUM

**TO:** Tim Center, Chief Executive Officer  
**FROM:** Victoria Mathis, Emergency Services Program Manager  
**RE:** Board Update for August 2020 – *Emergency Services*  
**DATE:** September 10, 2020

*National Performance Indicator*

*Goal 6: Low-Income People, Especially Vulnerable Populations, Achieve Their Potential By Strengthening Family and Other Supportive Environments. This report started October 1st 2019 and will end September 30<sup>th</sup> 2020.*

*Low Income Home Energy Assistance Program*

Below is the total unduplicated number of households/individuals served for August 2020.

County	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	April 2020	May 2020	June 2020	July 2020	Aug 2020	Sept. 2020	County
<i>Calhoun</i>	36/73	19/45	13/24	23/46	2/49	11/23	0/0	6/13	22/48	24/72	13/31		169/424
<i>Franklin</i>	33/63	7/13	1/4	12/23	9/20	6/10	0/0	14/25	14/28	20/45	34/71		150/302
<i>Gadsden</i>	22/67	18/41	19/47	21/39	25/57	21/37	2/3	12/37	23/64	50/131	26/66		239/589
<i>Gulf</i>	15/31	7/12	6/6	5/5	6/8	6/10	0/0	4/5	6/9	23/56	7/12		85/154
<i>Jefferson</i>	14/31	19/46	31/55	22/34	21/64	52/102	13/7	9/21	12/38	8/17	20/37		221/452
<i>Leon</i>	258/754	171/510	186/559	228/654	149/393	103/204	35/92	206/556	276/738	292/821	307/826		2211/6107
<i>Liberty</i>	8/15	9/19	4/8	16/35	9/23	5/6	0/0	4/7	4/5	10/23	3/4		72/145
<i>Wakulla</i>	25/83	5/11	7/19	12/21	18/39	5/12	0/0	5/14	4/9	8/21	14/31		103/260
<b>Total</b>	411/1117	255/697	267/722	339/857	239/653	209/404	50/102	260/678	361/939	435/1186	424/1078		3250/8433

Additional information listed below:

Number of Single Parent's assisted.

Female	<b>666</b>
Male	<b>407</b>
Total Emergency Services Utility Assistance (from Donated Funds) = <b>60</b>	
Emergency Rental Assistance = <b>8</b>	



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# Capital Area Community Action Agency

## MEMORANDUM

**FROM:** Terry Mutch  
**RE:** Weatherization Assistance Program  
**DATE:** September 14, 2020

**Current total contract amount: \$2,140,708**

**Completion date: TBD**

As of September 14 2020, 104 homes have been processed and inspected. Of those 104 homes, 64 homes have been completed and inspected, 18 homes are currently in pre-inspection, bid process or are currently in the process of being weatherized and 22 homes are in postponement/deferral stage due to client or dwelling issues.

Due to the COVID-19 pandemic, the Department of Economic Opportunity ceased all weatherization work effective April 1, 2020 until an appropriate statewide safety protocol is established and approved. Several agencies (including Capital Area Community Action Agency) are working together to establish an effective work plan for DEO to review and utilize in developing the protocol. The Agency was officially authorized to resume weatherization activities July 15, 2020. After meeting with contractors to establish proper safety protocols and client etiquette, we actively began entering clients' homes again on August 20, 2020.

*\*Projected numbers are based on the current average cost per unit of \$4500 and not the \$7212 maximum cost which gives a more realistic picture of the number of units that need to be completed. The final number can be more or less than the current projection based on that average cost.*

### Weatherization at a Glance

County	2015-16 Contract Units Completed	2016-17 Contract Units Completed	2017-2020 Contract Units Projected*	2017-2020 Contract Units In progress	2017-2020 Contract Units Completed
Calhoun	-	-	14	1	1
Franklin	2	0	9	0	2
Gadsden	11	4	19	5	4
Gulf	2	2	9	0	0
Jefferson	2	3	9	2	3
Leon	51	36	72	7	50
Liberty	-	0	8	1	0
Wakulla	4	2	12	2	4
<b>Total</b>	<b>72</b>	<b>47</b>	<b>152</b>	<b>18</b>	<b>64</b>



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Capital Area  
**Community Action**  
Agency

**MEMORANDUM**

**TO:** Head Start Policy Council and Board of Directors  
**FROM:** Tim Center, CEO and Head Start Director  
**RE:** Head Start Director's Report  
**DATE:** September 14, 2020

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The following memo serves as my update to the Community Action Head Start Policy Council and Board of Directors.

**Staffing**

Centers opened and most staff reported to work. We closed one classroom temporarily in South City based on reduced staff capacity. Two weeks after the beginning of pre-services, a classroom staff member tested positive for COVID-19 at Mabry Head Start. That employee is doing well and is at home. The co-teacher tested positive. Both are quarantined. They will return after 14 days and no symptoms.

At Royal Head Start, a parent tested positive and the student had been in class. Therefore, all staff and students are under a 14-day quarantine and were encouraged to be tested by the Department of Health.

**Facilities**

There are no facility updates.

**Curriculum**

The iPads have been set up and are slowly being deployed to permit attendance and management reports be tracked in real-time. Also, the iPads can be used in the classroom to enhance the curriculum. Backpacks are being distributed to the families with quarantined students. These backpacks will re-enforce the curriculum and permit data tracking. Teachers are working on home support and contact for the quarantined students.

**Enrollment**

South City still has capacity. Attendance has not reached 100% at all the Centers. Staff continue to work with families to encourage attendance and educate families about safety steps being implemented.



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## **Federal and State Regulations**

Community Action Head Start continues to work with and follow local health and education regulations.

# Capital Area Community Action Agency

## MEMORANDUM

TO: Tim Center  
FROM: Venita Treadwell, Early Childhood Education Manager  
RE: Board Report  
DATE: September 14, 2020

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This year Pre-Service was implemented through ZOOM conferencing. The teachers loved the new technology and the convenience of logging in from their classroom where they were already setting up the classroom environment. The required annual 10-hour DCF training has been fulfilled.

Franklin Head Start and Jefferson Head Start opened on Wednesday, August 26<sup>th</sup>, followed by all Leon County Head Starts on August 31<sup>st</sup>. We were very excited that the rehearsals conducted on drop-off, pick-up, and cleaning, helped to make opening on the first day with new procedures, run very smoothly.

Classrooms are practicing social distancing, wearing masks, and changing the meal service from family style dining to serving each child. We have a strong initiative for cleaning and staff are using the wand to mist the room as well and cleaning with soap, water and bleach. Our ZONO Sanitizing cabinets are still on back order and we expect delivery very soon. ZONO is a sanitizing system that teachers can load classroom supplies into and set a timer.

We have experienced some Coronavirus classroom situations but have worked very closely with the Department of Children and Families and the Department of Health to ensure that all decisions to send staff and children home have met the highest expectations of health and safety.

We are planning to conduct all Home Visits and our Meet and Greet via ZOOM. Some of the teaching staff completed the step of Meet and Greet. The parents have been great about embracing the new systems. The parents were excited to know that children will receive a pencil box with supplies to discourage sharing during the pandemic.

Any child sent home due to Covid-19 related issues will receive an activity backpack with lessons to keep them busy for their isolation period. In addition to the backpack, they will receive calls from their teacher to check their progress and listen to stories. Teachers will also support the families with directions on how to help their children stay connected and provide videos of staff delivering the Teaching Strategies Curriculum.

Thank you for your continued support.



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## Family and Community Engagement Manager

### Monthly Monitoring Report – August 2020

#### Program Status

- Total number of enrollments for **August** of the **2020-21** school year:
  1. Franklin County Head Start - **17 of 20** families accepted
  2. Jefferson County Head Start - **18 of 37** families accepted
  3. Louis B. Royal Head Start - **20 of 42** families accepted
  4. Mabry Street Head Start - **20 of 56** families accepted
  5. South City Head Start - **54 of 123** families accepted
- **129 of 278** families were enrolled for Head Start since the beginning of school in August
  - All families who registered for Head Start did not enroll their child during the month of August. Families report that it's too early to enroll due to COVID-19, some are having issues with obtaining up-to-date medical records, and some families are keeping their younger siblings home since older siblings are being home schooled. **Community Action will serve 278 families for the upcoming 2020-21 school year, not our traditional 378**

#### Policy Council

- 7 participants were in attendance for Policy Council
- The Refunding Application for Head Start was approved and permission was granted to submit to the Office of Head Start
- The 2019-2020 Head Start Self-Assessment was shared

#### Family and Community Engagement Activities

- 3 staff meetings, 2 COVID-19 planning meetings, 4 management meetings, 2 Parent Orientations

#### Transportation

- Power distributor modular replaced on 2003 Chevy van

#### Children Health Requirements

Immunizations and Physical examinations	236 Immunizations 229 Physical Examinations
Established medical homes	169
Established dental homes and received dental exams	13 Dental Homes 39 Dental Exams
Hearing screenings	166
Vision screenings	169
Vision Referrals	0

- Health and Kitchen supplies were ordered

### **Family and Community Engagement**

- 8 volunteers were active for August
- 46 hours of In Kind was reported for August

### **Corrective Action and Follow Up**

- **COVID-19 Policy and Procedure:** Policy and Procedure was explained during Parent Orientations and information will be placed on the company website.
- **Funded Enrollment:** Continued efforts are being made to reach funded enrollment. Applications continue to come in as we attempt to replace children who registered but is not showing up for enrollment.
- **Extended Day:** Contracts for School Readiness has not been completed for Louise B. Royal and Mabry. South City Head Start is ineligible to offer School Readiness.
- **Orientation:** Parent Orientation was completed on August 18 and 19 via Zoom.

### **Strengths**

- Drop off and Pick-up procedures have been implemented at each Head Start center.
- Smaller classrooms for 2020-21 school year will allow for each class to be a “bubble”
- Glick grant was awarded to assist families with COVID related issues
- Program makes use of Zoom, ChildPlus and other technology to keep families engaged with the program

### **Areas of Concern**

- All families enrolling for the 2020-21 school year
- Safely serving families during the 2020-21 school year
- Extended day program

# Quality Counts

August 2020



## Vital Statistics

(Pulled September 14, 2020 beginning @ 1645 hours for August 31, 2020)

Note: Students reported in Franklin and Jefferson Counties August 26, 2020 and August 29, 2020 in Leon County.

### Enrollment

Compliance

**NO**

Current Enrollment

**128**

Cumulative Enrollment

**192**

Note: Due to the COVID 19 pandemic in an effort to increase physical distance we have reduced our enrollment to 278.

(Report s 2001 & 2005)

### Disability Services

Compliance

**YES**  
See Note

Students with Disabilities

**3**

Students with Concerns

**7**

### Disability Services



#### NOTES:

- Per the 2016 Head Start ERSEA review protocol, programs are expected to reach the 10 percent requirement at any point during the program year. For reviews occurring between October and December, the program must have reached 10 percent at some time during the previous program year. For reviews occurring between January and September, the program must have reached 10 percent at some time during the current program year.
- Due to the COVID-19 pandemic the 10% is based on actual enrollment not funded enrollment. <http://tiny.cc/DHSCAMP2> start at 47 minutes 0 seconds

August 2020

# Attendance

Compliance

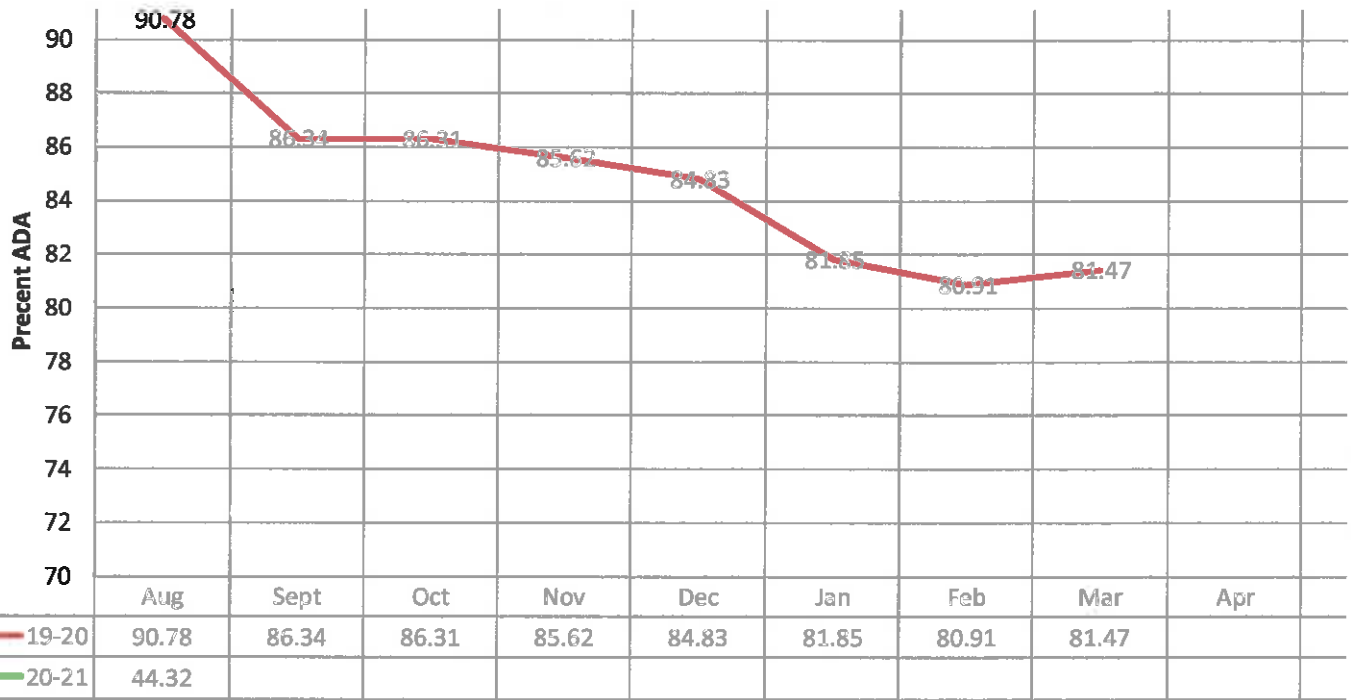
**YES**

Funded Attendance

**44.32**

Actual Attendance

**95.22**



**NOTES:**

- According to OHS CAMP Session 2 Q&A, attendance is defined as each day a child receives services. Examples of eligible services for virtual are home visits and educational sessions. <http://tiny.cc/OHSCAMP2> start at 48 minutes 27 seconds
- Due to the COVID 19 pandemic in an effort to increase physical distance we have reduced our enrollment to 278.
- Per OHS Camp Session 1, Programs will not be penalized for low attendance or variation during the 2020-2021 program year. However, it is critically important that programs track and analyze the cause of absences for all children regardless of what type of services they are receiving. <http://tiny.cc/OHSCAMP1> start at 18 minutes 30 seconds
- Due to local COVID transmission rates, the uncertainty of public education, and safety concerns parents are hesitant to send their young children to Head Start or any child care provider, according to local trends.

(Pulled September 14, 2020 beginning @ 1947 hours for August 24-31, 2020)



# 2020-2021 Goals Progress



Long Term Goals	Objectives	Outcomes
Become the provider of choice for families experiencing homelessness with children 3-4 years old.	Develop a written plan to support children in families experiencing homelessness.	
	Develop or enhance partnerships with various agencies that will be needed to serve children in families experiencing homelessness.	
	Target outreach efforts directed at families experiencing homelessness to facilitate families' participation in Head Start.	
	Increase the number of children in families experiencing homelessness served.	
Make Head Start facilities the model for best practice early childhood safety.	Develop a plan to regularly update indoor and outdoor materials and equipment to comply with best practices.	
	Ensure staff receive timely training on environmental health and safety practices.	Extended duration of pre-service to allow all staff to be trained on COVID-19 procedures during pre-service.
	Relocate, remodel, or repair facilities, materials, and equipment when needed to model best practices in environmental health and safety.	Supply pencil boxes were assigned to students. Supplies prepared and provided for families during quarantine.
Encourage and support staff in continually expanding their knowledge and skills to implement the best practices.	Support a teaching staff with credentials in accordance with the revised Head Start Act Requirements. This includes 50% of Teachers with a bachelor degree and 50% of Teacher Assistants with associate degree.	The program is currently supporting 8 teachers with improving their education. (1=MS/4=BS/2=AS/1=CDA).
	Support staff training outside of the agency to enhance employee skills and professional networks.	
	Identify and train staff of special topics that are local, regional, and national issues.	
Provide families with the skills needed to transition out of poverty.	Increase parental awareness of program offered educational experience designed to increase their self sufficiency.	
	Increase the number of parents whom participate in agency offered educational experiences.	
Broaden the impact and reach of services provided.	Increase the number of Head Start eligible children we can serve.	
	Provide services to ALICE (Asset Limited, Income Constrained, Employed) families and their children who qualify for subsidized care.	
	Establish and consistently offer a set number of full working day slots.	
Promote healthy families.	Provide structured activities to promote physical and mental well being.	

# Department of Children & Families Violations

August 2020

**Inspections This Month**



**Violations This Month**



**Cumulative 20-21 Violations**




(DCF Inspection Reports)

We had no inspections and therefore no violations during the month of August 2020.

Mabry Street Family Enrichment Center was not able to complete the annual onsite renewal due to COVID-19 which resulted in the license being placed in a provisional status. Failure to achieve compliance while in provisional period may result in suspension or revocation of the license.



		<p align="center"><b>CSBG Program Information Memorandum</b></p>	<p align="center"><b>SB-IM-20-02</b></p>
<b>PROGRAM:</b>	Community Assistance Block Grant (CSBG) Program		
<b>SUBJECT:</b>	Submission of FFY 2021 Organizational Standards		
<b>DATE:</b>	August 28, 2020		

**Purpose**

To inform CSBG Eligible Entities that the FFY 2021 Organizational Standards and Community Action Plan (CAP) must be submitted to DEO through the *CaseManager-NewGen* CSBG Organizational Standards Module by **January 4, 2021**.

**Background**

In 2012, OCS funded a cooperative agreement for the CSBG Organizational Standards Center of Excellence (COE). The two-year cooperative agreement coordinated – with input from local, State, and national partners – the development and dissemination of a set of organizational standards for eligible entities for the purpose of ensuring that all CSBG eligible entities have the capacity to provide high-quality services to low-income individuals and communities. The purpose of the organizational standards is to ensure that all eligible entities have appropriate organizational capacity, not only in the critical financial and administrative areas important to all nonprofit and public human service agencies, but also in areas of unique importance for CSBG-funded eligible entities.

**Content**

Attachment A provides the final FFY 2021 Guide to Organizational Standards Assessment. This guide contains all the information necessary for agencies to compile and submit their documents for assessment.

Attachment B provides the FFY 2021 Community Action Plan template. This document is to be completed and submitted with Organizational Standards.

**Inquiries**

For technical assistance regarding these instructions, please contact:  
CSBG Program Staff – Assigned Contract Manager  
Bureau of Economic Self-Sufficiency  
Florida Department of Economic Opportunity  
107 East Madison Street, MSC-400  
Tallahassee, FL 32399  
(850) 717-8450

**Submission**

The deadline for all agencies to submit their FFY 2021 Organizational Standards and completed Community Action Plan is **January 4, 2021**. Please contact your DEO contract manager for assistance.

**Attachments**

- A. FFY 2021 Guide to Organizational Standards
- B. FFY 2021 Community Action Plan Template (in Word)

Board Meeting Month	Org. Std. #	Description	Freq.	Board Agenda	Upload
JANUARY	1.1	The organization will provide DEO with a roster showing members of the low income sector.	On going	N/A	Completed
	1.3	The organization provides each customer with a customer satisfaction survey to determine how well customers are being served.	On going	N/A	Completed
	2.1	The organization has demonstrated partnerships across the community with other anti-poverty organizations within the area by agreements and MOUs	On Going	N/A	Completed
	2.3	The organization communicates to the community residence via the website. The website provides a list of programs the agency currently offers.	on going	N/A	Completed
	2.4	The organization documents the number of volunteers and hours mobilized in support of its activities via sign in sheets.	on going	N/A	Completed
	4.2	The Organization will complete, date and sign the Community Action Plan	On going	10/27/2020 Needs Board Approval	
	4.3	The Organization will complete, date and have Community Action Plan signed by the Certified ROMA trainer or trainer on staff	On going	10/27/2020 Needs Board Approval	
MARCH	4.4	The governing board will receive annual updates on success on strategies included in the Community Action Plan. The department managers provide updated reports every other month for review to the Chief Operating Officer to share with the	Annually	3/24/2020	Completed
	4.5	The organization has a written succession plan in place for the CEO/ED, approved by the governing board, which contains procedures for covering an emergency/unplanned, short term absence of 3 months	Maintain	3/24/2020	Completed
	5.1	The organization's governing board is structured in compliance with the Community Service Block Grant (CSBG) Act according to the Boards Bylaws and Board Roster 1. At least one third democratically-selected representatives of the low-income community; 2. One-third local elected officials (or their representatives); and 3. The remaining membership from major groups and interest in the community.	On Going	4/28/2020	Completed

Board Meeting Month	Org. Std. #	Description	Freq.	Board Agenda	Upload
	5.2	The organization's governing board has written procedures that document a democratic selection process for low-income board members according to the bylaws including procedure to document democratic selection	On Going	4/28/2020	Completed
	5.5	The organization's governing board meets in accordance with the frequency and quorum requirements and fills board vacancies as set out in its bylaws	Maintain	N/A	Completed
	5.7	The organization has a process to provide a structured orientation for governing board members within 6 months of	Maintain	N/A	Completed
	5.9	The organization's governing board receives programmatic reports at each regular board meeting	Maintain	11/1/2020	
	6.5	The governing board has received an update(s) on progress meeting the goals of the strategic plan within the past 12 months.	Annually	1/28/2020	Completed
	7.2	The organization provides all new employees with a copy of the Employee Handbook; all staff are notified of employment	Maintain	N/A	Completed
<b>MAY</b>	7.4	The governing board conducts a performance appraisal of the CEO/Executive Director within each calendar year.	Annually	5/26/2020 Needs Board Review	Completed
	7.5	The governing board reviews and approves CEO/Executive Director compensation within every calendar year.	Annually	5/26/2020 Needs Board Review	Completed
	7.6	The organization has a policy in place for regular written evaluation of employees by their supervisors	Maintain	N/A	Completed
	7.7	The organization has a whistle blower policy that has been approved by the governing board.	Ongoing	5/26/2020 Needs Board Review	Completed
	7.8	All staff participates in a new employee orientation within 60 days of hire.	Ongoing	N/A	Completed
	7.9	The organization conducts or makes available staff development/training (including ROMA) on an ongoing basis. All participants will complete sign in sheets, received an agenda and training materials.	Maintain	N/A	Completed
<b>JUNE</b>	8.1	The organization's annual audit (or audited financial statements) is completed by a Certified Public Accountant within the allotted timeframe of 1 year.	Annually	9/22/2020	

Board Meeting Month	Org. Std. #	Description	Freq.	Board Agenda	Upload
JULY	8.2	All findings from the prior year's annual audit have been assessed by the organization and addressed where the governing board has deemed it appropriate and board minutes will reflect the review of the audit.	Annually	9/22/2020	
	8.3	The organization's auditor presents the audit to the governing board.	Annually	9/22/2020	
	8.4	The governing board formally receives and accepts the audit to reflect the approval of the audit by the board	Annually	9/22/2020	
	8.12	The organization documents how it allocates shared cost through an indirect cost rate plan or through a written cost allocation plan.	Annually	11/17/2020	
SEPTEMBER	8.6	The IRS Form 990 is completed annually and made available to the governing board for review.	Annually	11/17/2020	
	8.7	The governing board receives financial reports at each regular meeting that include the following: 1. Organization-wide report on revenue and expenditures that compares budget to actual, categorized by program; and 2. Balance sheet/statement of financial position and copies of the financial report will be	Monthly	11/1/2020	
	8.8	All required filings and payments related to payroll withholdings are completed on time.	Bi-weekly	9/22/2020	
	8.9	The governing board annually approves an organization-wide budget.	Annually	9/22/2020	Needs Board Approval
	8.13	The organization has a written policy in place for record retention and destruction.	Maintain		
	9.1	The organization has systems in place to track and report client demographics and services customers receive via in house data base. The data base the agency is currently using is SHAH New Gen.	Ongoing		
	9.2	The organization has a system or systems in place to track family, agency, and/ or community outcomes via the agency data	Maintain		
	9.3	The organization has presented to the governing board for review or action within the past 12 months, an analysis of the agency's outcomes and operational programs, adjustments and improvements identified via minutes, notes and reports	Annually		

Board Meeting Month	Org. Std. #	Description	Freq.	Board Agenda	Upload
	9.4	The organization submits its annual Community Service Block Grant (CSBG) Information Survey (IS Survey) data report, and it reflects client demographics and organization-wide outcomes.	Annually		
January 2021		<b>SUBMIT</b>			