

Capital Area Community Action Agency

Conference Call in
Executive Committee Meeting
Agenda
Tuesday, June 28, 2022 – 5:30 pm
309 Office Plaza Drive, Tallahassee, FL
[Click here to join the meeting](#)

I. Call to Order	Quincee Messersmith, Chair	
II. Agenda Approval		
III. Sign-in/Attendance/Introductions		<u>Page</u>
IV. Action – Recommendation for Review and Approval		
A. Approval of Minutes		
i) Executive Committee Minutes – April 26, 2022		2-5
B. Financial Report		
• Narrative		6-8
• Revenue & Expenditures Agency-wide		9-10
• Balance Sheet		11
• Revenue & Expenditures – major programs		12-18
• Head Start Non-Federal Share Match		19
• Credit Card Activity Spreadsheet and Statements		20-29
C. Head Start Refunding Application		30-50
V. For Information Purposes		
A. Annual Audit		51-90
VI. Chief Executive Officer's Report		91-92
VII. Chair's Report		
VIII. Adjournment		

Next Executive Committee Meeting August 23, 2022 - 5:30 pm – Microsoft Teams Video

Next Board of Directors Meeting July 26, 2022 – 6:00 pm – Ghazvini Center for Healthcare Education



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Capital Area
Community Action
Agency

Executive Committee
Meeting Minutes
April 26, 2022

Members in Attendance:

Quincee Messersmith, Chair
Brent Couch, Vice-Chair
Lisa Edgar, Secretary
Shanetta Keel, Treasurer
Melissa Miller, Member-At-Large

CACAA Staff:

Tim Center
Nina Self
Margaret Watson
Kate Beam

The meeting was called to order at 5:38 PM, by the Chair. A quorum was established.

The Chair asked for a motion to approve the agenda. Ms. Edgar, made a motion to approve the agenda. It was seconded by Ms. Miller, and was unanimously approved.

ACTION ITEMS

Approval of Minutes

The Chair asked for a motion to approve the minutes of February 22, 2022. Ms. Edgar, made a motion to approve the minutes of February 22, 2022. It was seconded by Ms. Miller, and unanimously approved.

FINANCIAL REPORTS

Ms. Beam, Finance Director, presented the financial reports for the five months ending February 28, 2022. She said that we have completed five months of the fiscal year, and as a benchmark, expect the year-to-date actual expenses and revenue to be around 42% of the annual budget with some Head Start expenses closer to 50%. At month end, the Year to Date Actual Revenue and Expenses are 35% and 33% respectively, with a restricted net income of \$441,759.

Ms. Edgar asked the Finance Director to elaborate on the budget variances? Mr. Center explained that generally speaking the budgets are in-line.

Ms. Beam said that when the Agency wide-variances are over budget. She forecasts the line-items will come in line with the budget. If they do not, then she questions if we are not estimating properly, and do we need to plan next budget year.

The Chair asked for a motion to accept the financial reports. Ms. Edgar made the motion to accept the financial reports. It was seconded by Ms. Miller, and unanimously approved.

CEO REPORT

Mr. Center presented the CEO report for the month of February 28, 2022. He said the Department of Economic Opportunity (DEO) will be visiting the Agency, the first week in March. He said the monitoring will be the first monitoring since May, 2018.

Mr. Center reported that Thomas Howell Ferguson has begun the audit of FY 2019-2020. In the past, the Finance Department has taken the lead on the audit. This year the Program Staff and Managers were included to see the type of information being requested from the auditors. We had a meeting with the auditor's team, to discuss the issue of the deadlines. The goal is to meet the deadline by June 30, 2022. The audit report will be submitted to the Board at the July Board meeting.

It was reported that we in the process of reviewing the Contract for Thomas Howell Ferguson. Thomas Howell Ferguson Government Consultants, will monitor the Agency May 17, 2022.

A civil law suit has been filed by a former employee alleging discrimination. We are working with our insurance company for representation. Mr. Center said there is nothing scheduled until December 2022.

Mr. Center reported that the DRSF funds have been spent. We are working with DEO to reallocate funds for Stage 3 direct client services. He said there may be some funding available from Suwannee River Economic Council.

The Getting Ahead classes are underway with the Transition Ceremony scheduled for June 9, 2022.

Mr. Center reported that the Head Start Focus Area 1 was completed last week. Head Start is proposing a summer extension program at the Louise B Royal Head Start Center for six weeks. He said we are working on staffing arrangements and a tentative budget is available. The Agency received a COLA for the Head Start staff, and will be preparing a budget to bring before the Board at the May meeting, and the Policy Council.

Head Start Transition Ceremony will be held via Zoom, May 2022. An onsite parade of cars is scheduled for the graduation ceremony.

Mr. Center reported that DEO has requested that the Agency take over the Weatherization Program from Suwannee River Economic Council for nine counties. The Agency will also lead the State Housing Initiative Partnership Program Funds (SHIP), administered by the Florida Housing Finance Corporation, to facilitate renovations, rehabilitations, and substandard housing for low-income families and may provide some reconstruction work, for low-income families purchasing a home.

Ms. Edgar asked that the Board hear more information at the next meeting about the dynamics and context and opportunities of the SHIP Program. Mr. Center said that the SHIP Partnership is a temporary responsibility for the Agency.

Ms. Messersmith asked how many other SHIP Programs do we administer? Mr. Center replied this is an expansion of business with mission aligned.

The Agency has signed a contract for the Franklin County Head Start office. Kenneth Taite, Haggai Construction General Contractor, can begin working on the renovation of the Van Johnson Complex wing.

It was reported that Ms. Reshard has taken a position with another Agency. We plan to contract with Ms. Reshard to assist with some upcoming projects including the Head Start Refunding Application.

Ms. Edgar said she is curious about how the Agency plans to meet the requirements that Ms. Reshard helped to fulfil? She also apologized for not being able to attend the Head Start Focus Area 1 Monitoring. Mr. Center explained that Ms. Rashard's vacancy presents an opportunity to be fulfilled by other staff in the Agency. He said it also allowed us to take the opportunity to look at Succession Planning.

Ms. Edgar asked that the DEO Monitoring be explained or is there a role for Board Members? Mr. Center said the DEO Monitoring was held via ZOOM, and we had a Policy Council member join the call, and there were a few staff answering questions.

The DEO Monitoring will be held May 23-27, at the main office of LIHEAP, CSBG, and WAP. DEO will be at the office for five-days reviewing files, travelling to homes that was weatherized by WAP. They will also review Board files.

Regular monthly Head Start Management calls with Region IV HHS Office Specialist are held. The regular monthly meetings continue with Jim McShane, Career Source Capital Region, UPHS, FACA, and Annual meetings. Participated in the Florida Head Start Association Director's Affiliate Meetings and Board Meeting.

CHAIR'S REPORT

Ms. Self said we have two different functions this year for Mr. Center's Performance Evaluation. The 2021-2022 CEO Performance Evaluation that ends June 30, 2022, and the 2021-2022 CEO Contract is due to expire June 30, 2022. The timelines are different for each because of the process. She reviewed the timelines, and asked that all responses be returned by May 3, 2022.

The Performance Evaluation has been completed in the past through survey monkey. Once approved, the Chair will review with the CEO. It will then be shared with the Board. She asked the Board to provide written comments.

Ms. Self mentioned that the Board may want to include some other Best Practices in the evaluation. She suggests that once the Personnel Committee reconvenes they may want to review Executive Compensation for the CEO. She said that she would present the Performance Evaluation before the Agency Attorney Bill Krizner to review.

Meeting adjourned at 6:45 PM.

Ms. Lisa Edgar, Secretary

Date

**Financial Statement Narrative
For the 7 Months Ending April 30, 2022
Capital Area Community Action Agency**

As of April 30, 2022, we have completed seven months of the fiscal year and, as a benchmark, we would expect the year-to-date actual expenses and revenue to be around 58% of the annual budget with some Head Start expenses closer to 70%. At month end, the Year to Date Actual Revenue and Expenses are 50% and 47% respectively, with a restricted net income of \$408,062.

Non-Federal Share (NFS) Match at April 30, 2022, is \$427,460 of the \$620,300 target.

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.

In Fiscal Year 2021-2022, more than half of all currently active grants have a grant period that differs from the Agency's fiscal year and only one of the Agency's largest grants are on the Agency's same fiscal year.

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.

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

**Financial Statement Narrative
For the 7 Months Ending April 30, 2022
Capital Area Community Action Agency**

Agency Wide Variances

- Unemployment – is over the benchmark budget and expected. After employees reach their thresholds, usually in the first quarter or beginning of the second quarter calendar year, then only new employees are subject to this tax.
- Workers Compensation- is over budget benchmark due to hazard pay in December from COVID funds and will come within budget over the next few months.
- Staff Screening - is over budget due to an influx of new employees.
- Program Supplies - is slightly over the benchmark budget with additional supplies being purchased for Covid response but should align with the Head Start percentages and fall within acceptable range for year end.
- Contractual Services – Health/Disabilities – is over the benchmark budget for agency wide range but it is exclusively a Head Start program expense so lines up with the Head start school year expense range.
- ***Special Events – is over budget and offset with over the budget revenue special events. These items pertains to Head Start extras that are unallowable for grant expenditures.***
- Miscellaneous Expenses – is an unallowable contract expense and therefore must be charged to the General Fund.
- **Revenue Accounts** that are currently over the annual budget are due to carryforwards from previous years.

CSBG-DRSF & CSBG Variances

- Program Supplies - is at budget for CSBG budget due to not having a budget.
- Office Supplies – is over budget CSBG DRSF due to the initial purchase needed and overage will be considered in the next Mod.
- Communications – is slightly over budget in CSBG due to increased communication expenses.
- Repairs and Maintenance – Nonrecurring is over the benchmark budget for CSBG DRSF but should come into line over the course of the grant.
- Vehicle Expense - is over budget in CSBG due to the purchase of a vehicle during a prior year in the contract plus additional expenses. While a portion of the budget was added during the last mod, it does not cover the entire balance.

WAP Variances

- Copies / Printing / Copier Expenses - is over budget and will be covered by available funds in Office Supplies.

Head Start Variances

- Staff Screenings - is over the benchmark budget but should come within and acceptable range over the course of the year.
- Program Supplies – is over the budget benchmark but this is a front loaded expense and should stay within budget for the year.

**Financial Statement Narrative
For the 7 Months Ending April 30, 2022
Capital Area Community Action Agency**

- Contractual Services – Health/Disabilities – is slightly over benchmark budget due to a large number of assessments in March. This should even out over the summer months but there is also funding available in Head Start ARPA.
- Repairs and Maintenance – Recurring – is over budget benchmark in Head Start but when combined with Nonrecurring, it is right on track. There is also funding in Head Start ARPA that could be utilized for these expenses.
- Registrations, Meetings / Workshops / Training and Training/Staff Development – are slightly over budget due to a number of early school year opportunities as well as Covid related expenses. The total of these is a relatively small amount currently, \$24, but there is a prior period adjustment that will result in an overage of approximately \$1500 for the year.
- Advertising – is over budget due to an enrollment campaign.

LIHEAP ARPA Variances

- ***General Liability and Property Insurance - is over benchmark budget and will go over budget due to the DEO mandate requiring all LIHEAP expenses to be expensed here until the funds are depleted. The original budget prepared did not take into account the modifications to this program as they were unknown.***

**Capital Area Community Action Agency
Statement of Revenues and Expenditures
For the 7 months Ended April 30, 2022**

		Total Budget - Original	Current Year Actual	Total Budget Variance - Original	%
Revenue					
Government Contracts - FEDERAL - DIRECT	4000	4,306,159	2,339,693	(1,966,466)	54%
Government Contracts - Federal Indirect	4005	0	1,015	1,015	100%
Government Contracts - STATE	4010	8,899,302	3,935,520	(4,963,782)	44%
Government Contracts - LOCAL	4020	108,500	91,682	(16,818)	84%
Grants - Other Not-for-Profits	4100	40,774	40,290	(484)	99%
Grants - All Other Sources	4120	7,500	65,285	57,785	870%
Contributions	4200	1,000	8,384	7,384	838%
Contributions- Restricted	4210	24,101	24,549	448	102%
Special Events	4300	2,000	5,529	3,529	276%
Commissions-Vending/Photo	4320	0	3,776	3,776	100%
Interest Income	4950	0	201	201	100%
Fringe Pool Revenue	4960	850,000	534,164	(315,836)	63%
Indirect Pool Revenue	4970	682,428	404,900	(277,528)	59%
Other Revenue	4995	<u>1,000</u>	<u>37,909</u>	<u>36,909</u>	3791%
Total Revenue		<u>14,922,764</u>	<u>7,492,899</u>	<u>(7,429,865)</u>	50%
Expenditures					
Salaries & Wages	6010	3,763,746	1,842,668	1,921,079	49%
Fringe	6110	1,114,534	534,176	580,357	48%
FICA	6120	200,000	130,968	69,032	65%
Unemployment	6130	40,000	35,892	4,108	90%
Workers Compensation	6140	40,000	28,240	11,760	71%
Health Insurance	6150	435,000	242,261	192,739	56%
Life Insurance	6160	30,000	16,543	13,457	55%
Retirement	6170	52,000	28,544	23,456	55%
Staff Screenings	6180	5,156	3,301	1,855	64%
Indirect Costs	6210	861,816	409,800	452,016	48%
Travel - In Area	6310	43,282	5,625	37,657	13%
Travel - Out of Area	6315	14,489	0	14,489	0%
Office Supplies	6410	42,333	13,457	28,876	32%
Program Supplies	6415	23,724	17,928	5,797	76%
Classroom Supplies	6420	55,810	17,126	38,684	31%
Kitchen Supplies	6430	29,889	8,717	21,172	29%
Medical/Dental Supplies	6440	1,650	0	1,650	0%
Copies/Printing/Copier	6510	33,930	15,991	17,939	47%
Postage and Delivery Expense	6600	11,968	2,716	9,252	23%
Contractual Services/Professional	6710	532,618	183,868	348,750	35%
Contractual Services – Health/Disabilities	6715	205,007	154,476	50,531	75%
Rent/Space Cost	6810	481,952	217,181	264,772	45%
Utilities	6820	162,856	62,911	99,944	39%
General Liability and Property Insurance	6830	67,991	44,453	23,538	65%
Communications	6840	119,205	57,582	61,623	48%

**Capital Area Community Action Agency
Statement of Revenues and Expenditures
For the 7 months Ended April 30, 2022**

Repairs & Bldg Maintenance- Recurring	6850	158,004	91,732	66,272	58%
Repairs & Bldg Maintenance -	6855	96,007	11,502	84,505	12%
Equipment Maintenance	6910	41,403	14,683	26,720	35%
Vehicle Expense	6920	101,358	49,356	52,002	49%
Equipment Lease	6930	18,368	7,090	11,278	39%
Technology	6940	57,303	27,788	29,515	48%
Fees, Licenses, and Permits	7010	6,135	1,596	4,539	26%
Dues/Subscriptions	7020	27,207	7,442	19,765	27%
Special Events	7110	3,000	3,588	(588)	120%
Client Assistance	7210	5,383,089	2,604,027	2,779,061	48%
Equipment (\$5,000 or more)	7310	244,561	0	244,561	0%
Expendable Equipment	7320	49,091	4,237	44,854	9%
Registration Fees	7410	15,600	1,705	13,895	
Meetings/Workshops/Training	7420	19,944	22,587	(2,643)	68%
Training/Staff Development	7430	1,900	1,170	730	
Training and Technical Assistance	7435	46,488	31,785	14,703	68%
Advisory/Board Member Expenses	7440	3,500	1,148	2,352	33%
Advertising	7450	49,548	7,347	42,201	15%
Parent Activities	7460	1,200	0	1,200	0%
Raw Food Cost	7510	217,403	117,858	99,545	54%
Miscellaneous Expenses	7520	0	113	(113)	100%
Legal Expenses	7530	8,000	1,699	6,302	21%
Interest Expense	7610	1,000	0	1,000	0%
Bank Service Charges	7630	3,700	1,962	1,738	53%
Total Expenditures		<u>14,922,764</u>	<u>7,084,837</u>	<u>7,837,927</u>	47%
Excess Revenue over (under) Expenditures		<u>0</u>	<u>408,062</u>	<u>408,062</u>	

**Capital Area Community Action Agency
Balance Sheet
For the Month Ending April 30, 2022**

	<u>Current Period Balance</u>
Assets	
Cash Operating Hancock Bank	1,070,667
Health Insurance Imprest Account	2,552
Cash-Sunshine State/The First - Micro Loan	66,453
Petty Cash	375
Cash-Hancock-HS Parent Activity	1,057
FLEXIBLE SAVING ACCOUNT-HANCOCK BANK	20,154
Cash - Centennial Bank (Franklin County)	11,074
Money Market Account - Hancock Bank	43,226
Accounts Receivable	137,876
Grants Receivable	1,050,875
Property and Equipment Net	488,475
Total Assets	<u>2,892,785</u>
Liabilities and Net Assets	
Liabilities	
Accounts Payable	131,950
Accrued Expenses - Other	59,512
Accrued Wages	158,226
Accrued Flexible Savings	(279)
Accrued Fringe Benefits	6,666
Contract Advances	108,531
Due to Grantor	56,679
Contingent Liab Sunshine St Micro Unobligated	23,217
Liability- Head Start Parent Activity	7,079
Notes Payable	135,558
Deferred Income	<u>89,761</u>
Total Liabilities	776,900
Net Assets	
Beginning Net Assets	
Unrestricted Net Assets	1,382,925
Invested Property and Equipment	<u>324,898</u>
Total Beginning Net Assets	1,707,823
Current Net Income	<u>408,062</u>
Total Net Assets	<u>2,115,885</u>
Total Liabilities and Net Assets	<u>2,892,785</u>

Capital Area Community Action Agency
CSBG - Statement of Revenues and Expenditures
From Grant Inception Through April 30, 2022

		Total Budget - Original	Current Period Actual	Total Budget Variance Original	%
Revenue					
Government Contracts - STATE	4010	<u>3,667,245</u>	<u>2,957,871</u>	<u>(709,374)</u>	81%
Total Revenue		<u>3,667,245</u>	<u>2,957,871</u>	<u>(709,374)</u>	81%
Expenditures					
Salaries & Wages	6010	1,386,333	1,207,727	178,607	87%
Fringe	6110	396,340	345,482	50,859	87%
Staff Screenings	6180	3,062	1,985	1,077	65%
Indirect Costs	6210	342,662	295,059	47,603	86%
Travel - In Area	6310	50,767	22,563	28,204	44%
Travel - Out of Area	6315	27,398	5,307	22,091	19%
Office Supplies	6410	17,108	16,846	262	98%
Program Supplies	6415	0	359	(359)	100%
Copies/Printing/Copier	6510	23,324	13,081	10,243	56%
Postage and Delivery Expense	6600	6,927	2,381	4,547	34%
Contractual Services/Professional	6710	67,906	39,943	27,963	59%
Rent/Space Cost	6810	177,626	171,204	6,422	96%
Utilities	6820	25,004	17,223	7,781	69%
General Liability and Property Insurance	6830	29,010	26,433	2,577	91%
Communications	6840	67,903	68,297	(394)	101%
Repairs & Bldg Maintenance- Recurring	6850	26,538	16,508	10,030	62%
Equipment Maintenance	6910	20,675	16,069	4,606	78%
Vehicle Expense	6920	65,056	68,639	(3,583)	106%
Equipment Lease	6930	8,635	5,919	2,716	69%
Technology	6940	23,043	14,880	8,162	65%
Fees, Licenses, and Permits	7010	12,633	7,094	5,539	56%
Dues/Subscriptions	7020	29,484	26,710	2,775	91%
Client Assistance	7210	753,742	489,679	264,062	65%
Equipment (\$5,000 or more)	7310	16,664	824	15,840	5%
Expendable Equipment	7320	25,985	23,823	2,162	92%
Registration Fees	7410	18,916	10,884	8,032	
Meetings/Workshops/Training	7420	20,959	23,397	(2,438)	86%
Training/Staff Development	7430	1,000	995	5	
Training and Technical Assistance	7435	1,745	0	1,745	0%
Advertising	7450	<u>20,799</u>	<u>11,800</u>	<u>8,999</u>	57%
Total Expenditures		<u>3,667,245</u>	<u>2,951,109</u>	<u>716,136</u>	80%
Excess Revenue over (under) Expenditures		<u>0</u>	<u>6,761</u>	<u>6,761</u>	

**Capital Area Community Action Agency
CSBG DRSF - Statement of Revenues and Expenditures
From Grant Inception Through April 30, 2022**

	79%	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	%
Revenue					
Government Contracts - STATE	4010	<u>4,239,327</u>	<u>2,333,178</u>	<u>(1,906,149)</u>	55%
Total Revenue		<u>4,239,327</u>	<u>2,333,178</u>	<u>(1,906,149)</u>	55%
Expenditures					
Salaries & Wages	6010	995,530	297,098	698,432	30%
Fringe	6110	288,503	86,099	202,404	30%
Staff Screenings	6180	1,070	696	374	65%
Indirect Costs	6210	232,821	69,522	163,299	30%
Travel - In Area	6310	26,050	6,605	19,445	25%
Travel - Out of Area	6315	8,100	0	8,100	0%
Office Supplies	6410	9,600	8,296	1,304	86%
Copies/Printing/Copier Maintenance/Toner/Paper	6510	8,700	2,881	5,819	33%
Postage and Delivery Expense	6600	4,050	255	3,795	6%
Contractual Services/Professional	6710	134,000	8,638	125,362	6%
Rent/Space Cost	6810	104,986	79,850	25,136	76%
Utilities	6820	20,161	11,883	8,278	59%
General Liability and Property Insurance	6830	16,500	3,460	13,040	21%
Communications	6840	46,988	19,387	27,601	41%
Repairs & Bldg Maintenance- Recurring	6850	14,464	7,390	7,074	51%
Repairs & Bldg Maintenance - Nonrecurring	6855	450	384	66	85%
Equipment Maintenance	6910	18,880	950	17,930	5%
Vehicle Expense	6920	111,000	46,665	64,335	42%
Equipment Lease	6930	4,200	2,014	2,186	48%
Technology	6940	12,176	3,940	8,236	32%
Fees, Licenses, and Permits	7010	1,800	60	1,740	3%
Dues/Subscriptions	7020	7,080	0	7,080	0%
Client Assistance	7210	2,077,519	1,660,651	416,868	80%
Equipment (\$5,000 or more)	7310	31,484	824	30,660	3%
Expendable Equipment	7320	25,900	5,336	20,564	21%
Registration Fees	7410	4,850	0	4,850	
Meetings/Workshops/Training	7420	0	460	(460)	5%
Training and Technical Assistance	7435	3,745	0	3,745	
Advertising	7450	<u>28,720</u>	<u>9,835</u>	<u>18,885</u>	34%
Total Expenditures		<u>4,239,327</u>	<u>2,333,178</u>	<u>1,906,149</u>	55%
Excess Revenue over (under) Expenditures		<u>0</u>	<u>0</u>	<u>0</u>	

Capital Area Community Action Agency
WAP - Statement of Revenues and Expenditures
From Grant Inception Through April 30, 2022

		Total Budget - Original	Current Period Actual	Total Budget Variance - Original	%
Revenue					
Government Contracts - STATE	4010	2,914,205	1,339,396	(1,574,808)	46%
Other Revenue	4995	<u>0</u>	<u>27,160</u>	<u>27,160</u>	100%
Total Revenue		<u>2,914,205</u>	<u>1,366,556</u>	<u>(1,547,648)</u>	47%
Expenditures					
Salaries & Wages	6010	442,805	352,884	89,921	80%
Fringe	6110	126,848	101,474	25,375	80%
Staff Screenings	6180	200	0	200	0%
Indirect Costs	6210	110,907	86,010	24,896	78%
Travel - In Area	6310	19,839	11,776	8,062	59%
Office Supplies	6410	5,233	4,141	1,092	79%
Copies/Printing/Copier	6510	2,036	2,259	(223)	111%
Postage and Delivery Expense	6600	1,289	709	580	55%
Contractual Services/Professional	6710	25,660	6,628	19,033	26%
Rent/Space Cost	6810	28,487	20,508	7,979	72%
Utilities	6820	6,147	4,204	1,943	68%
General Liability and Property Insurance	6830	55,102	31,948	23,154	58%
Communications	6840	14,491	11,391	3,101	79%
Repairs & Bldg Maintenance- Recurring	6850	9,677	3,652	6,025	38%
Equipment Maintenance	6910	4,481	3,607	874	80%
Vehicle Expense	6920	26,000	21,620	4,380	83%
Equipment Lease	6930	1,936	1,668	267	86%
Technology	6940	1,204	591	613	49%
Fees, Licenses, and Permits	7010	1,431	1,089	342	76%
Dues/Subscriptions	7020	16,022	6,200	9,822	39%
Client Assistance	7210	1,933,815	636,503	1,297,312	33%
Equipment (\$5,000 or more)	7310	2,285	1,180	1,105	52%
Expendable Equipment	7320	10,902	6,129	4,773	56%
Registration Fees	7410	8,702	3,776	4,926	36%
Meetings/Workshops/Training	7420	48,374	16,910	31,464	
Advertising	7450	<u>10,331</u>	<u>1,076</u>	<u>9,255</u>	10%
Total Expenditures		<u>2,914,205</u>	<u>1,337,932</u>	<u>1,576,272</u>	46%
Excess Revenue over (under) Expenditures		<u>0</u>	<u>28,624</u>	<u>28,624</u>	

Capital Area Community Action Agency
LIHEAP - Statement of Revenues and Expenditures
From Grant Inception Through April 30, 2022

		Total	Current	Total	
	92%	Budget -	Period	Budget	
		Original	Actual	Variance -	
				Original	%
Revenue					
Government Contracts - STATE	4010	<u>12,932,424</u>	<u>9,709,555</u>	<u>(3,222,868)</u>	75%
Total Revenue		<u>12,932,424</u>	<u>9,709,555</u>	<u>(3,222,868)</u>	75%
Expenditures					
Salaries & Wages	6010	1,485,835	1,104,579	381,256	74%
Fringe	6110	426,493	317,463	109,030	74%
Staff Screenings	6180	3,567	1,710	1,858	48%
Indirect Costs	6210	365,481	235,228	130,254	64%
Travel - In Area	6310	16,181	6,972	9,209	43%
Travel - Out of Area	6315	8,926	674	8,252	8%
Office Supplies	6410	17,500	11,004	6,496	63%
Copies/Printing/Copier	6510	25,131	16,532	8,599	66%
Postage and Delivery Expense	6600	8,086	3,274	4,812	40%
Contractual Services/Professional	6710	57,500	40,714	16,786	71%
Rent/Space Cost	6810	183,913	125,596	58,317	68%
Utilities	6820	31,265	11,174	20,091	36%
General Liability and Property Insurance	6830	21,550	17,465	4,085	81%
Communications	6840	53,895	39,582	14,313	73%
Repairs & Bldg Maintenance- Recurring	6850	24,568	12,426	12,142	51%
Equipment Maintenance	6910	15,790	9,171	6,619	58%
Vehicle Expense	6920	14,990	3,631	11,359	24%
Equipment Lease	6930	9,575	4,257	5,318	44%
Technology	6940	25,851	11,625	14,227	45%
Fees, Licenses, and Permits	7010	1,150	380	770	33%
Dues/Subscriptions	7020	1,275	175	1,100	14%
Client Assistance	7210	10,072,277	7,642,510	2,429,767	76%
Equipment (\$5,000 or more)	7310	16,057	0	16,057	0%
Expendable Equipment	7320	26,530	6,957	19,573	26%
Registration Fees	7410	7,400	2,470	4,930	33%
Meetings/Workshops/Training	7420	4,138	1,545	2,593	25%
Training/Staff Development	7430	2,000	0	2,000	
Advertising	7450	<u>5,500</u>	<u>2,663</u>	<u>2,837</u>	48%
Total Expenditures		<u>12,932,424</u>	<u>9,629,773</u>	<u>3,302,650</u>	74%
Excess Revenue over (under) Expenditures		<u>0</u>	<u>79,782</u>	<u>79,782</u>	

**Capital Area Community Action Agency
LIHEAP ARPA - Statement of Revenues and Expenditures
From Grant Inception Through April 30, 2022**

		Total Budget - Original	Current Period Actual	Total Budget Variance - Original	%
Revenue					
Government Contracts - STATE	4010	<u>1,149,793</u>	<u>135,313</u>	<u>(1,014,480)</u>	12%
Total Revenue		<u>1,149,793</u>	<u>135,313</u>	<u>(1,014,480)</u>	12%
Expenditures					
Salaries & Wages	6010	127,291	0	127,291	0%
Fringe	6110	36,889	0	36,889	0%
Indirect Costs	6210	29,717	0	29,717	0%
Travel - In Area	6310	1,000	(231)	1,231	-23%
Office Supplies	6410	1,200	0	1,200	0%
Copies/Printing/Copier	6510	1,698	0	1,698	0%
Postage and Delivery Expense	6600	600	0	600	0%
Contractual Services/Professional	6710	14,100	0	14,100	0%
Rent/Space Cost	6810	13,400	0	13,400	0%
Utilities	6820	3,000	0	3,000	0%
General Liability and Property Insurance	6830	1,000	689	311	69%
Communications	6840	1,800	0	1,800	0%
Repairs & Bldg Maintenance- Recurring	6850	3,000	0	3,000	0%
Equipment Maintenance	6910	1,800	0	1,800	0%
Equipment Lease	6930	1,800	0	1,800	0%
Technology	6940	2,939	0	2,939	0%
Client Assistance	7210	894,259	134,855	759,404	15%
Equipment (\$5,000 or more)	7310	13,800	0	13,800	0%
Advertising	7450	<u>500</u>	<u>0</u>	<u>500</u>	0%
Total Expenditures		<u>1,149,793</u>	<u>135,313</u>	<u>1,014,480</u>	12%
Excess Revenue over (under) Expenditures		<u>0</u>	<u>0</u>	<u>0</u>	

**Capital Area Community Action Agency
Head Start - Statement of Revenues and Expenditures
For the Seven Months Ended April 30, 2022**

		Total Budget - Original	Current Year Actual	Total Budget Variance - Original	%
Revenue					
Government Contracts - FEDERAL - DIRECT	4000	<u>3,740,116</u>	<u>2,117,287</u>	<u>(1,622,829)</u>	57%
Total Revenue		<u>3,740,116</u>	<u>2,117,287</u>	<u>(1,622,829)</u>	57%
Expenditures					
Salaries & Wages	6010	1,799,540	1,014,561	784,979	56%
Fringe	6110	521,507	294,193	227,314	56%
Staff Screenings	6180	2,500	1,965	535	79%
Indirect Costs	6210	437,053	236,999	200,054	54%
Travel - In Area	6310	2,000	869	1,131	43%
Office Supplies	6410	9,000	3,723	5,277	41%
Program Supplies	6415	16,000	15,474	527	97%
Classroom Supplies	6420	42,500	15,955	26,545	38%
Kitchen Supplies	6430	7,000	6	6,994	0%
Medical/Dental Supplies	6440	500	0	500	0%
Copies/Printing/Copier	6510	10,000	6,015	3,985	60%
Postage and Delivery Expense	6600	1,500	992	508	66%
Contractual Services/Professional	6710	15,000	4,935	10,065	33%
Contractual Services - Health/Disabilities	6715	163,170	139,639	23,531	86%
Rent/Space Cost	6810	218,629	117,263	101,366	54%
Utilities	6820	107,000	51,029	55,971	48%
General Liability and Property Insurance	6830	20,000	13,687	6,313	68%
Communications	6840	42,000	28,828	13,172	69%
Repairs & Bldg Maintenance- Recurring	6850	85,000	77,093	7,907	91%
Repairs & Bldg Maintenance -	6855	39,519	11,502	28,017	29%
Equipment Maintenance	6910	18,000	10,217	7,783	57%
Vehicle Expense	6920	25,000	11,469	13,531	46%
Equipment Lease	6930	7,500	3,071	4,429	41%
Technology	6940	31,000	17,559	13,441	57%
Fees, Licenses, and Permits	7010	2,000	563	1,437	28%
Dues/Subscriptions	7020	5,000	2,610	2,390	52%
Special Events	7110	1,000	0	1,000	0%
Expendable Equipment	7320	10,000	0	10,000	0%
Registration Fees	7410	0	27	(27)	
Meetings/Workshops/Training	7420	500	1,227	(727)	101%
Training/Staff Development	7430	1,500	770	730	
Training and Technical Assistance	7435	40,998	31,675	9,323	77%
Advisory/Board Member Expenses	7440	2,500	0	2,500	0%
Advertising	7450	2,500	3,253	(753)	130%
Parent Activities	7460	1,200	0	1,200	0%
Raw Food Cost	7510	<u>52,000</u>	<u>116</u>	<u>51,884</u>	0%
Total Expenditures		<u>3,740,116</u>	<u>2,117,287</u>	<u>1,622,829</u>	57%
Excess Revenue over (under) Expenditures		<u>0</u>	<u>0</u>	<u>0</u>	

**Capital Area Community Action Agency
Head Start ARPA - Statement of Revenues and Expenditures
From Grant Inception Through April 30, 2022**

		Total Budget - Original	Current Period Actual	Total Budget Variance - Original	%
Revenue					
Government Contracts - FEDERAL - DIRECT	4000	<u>452,277</u>	<u>44,292</u>	<u>(407,985)</u>	10%
Total Revenue		<u>452,277</u>	<u>44,292</u>	<u>(407,985)</u>	10%
Expenditures					
Salaries & Wages	6010	87,247	29,078	58,169	33%
Fringe	6110	25,284	8,427	16,857	33%
Indirect Costs	6210	21,190	6,788	14,402	32%
Medical/Dental Supplies	6440	1,000	0	1,000	0%
Contractual Services/Professional	6710	89,115	0	89,115	0%
Contractual Services – Health/Disabilities	6715	20,000	0	20,000	0%
Repairs & Bldg Maintenance- Recurring	6850	30,000	0	30,000	0%
Repairs & Bldg Maintenance -	6855	10,000	0	10,000	0%
Equipment (\$5,000 or more)	7310	153,441	0	153,441	0%
Expendable Equipment	7320	10,000	0	10,000	0%
Advertising	7450	<u>5,000</u>	<u>0</u>	<u>5,000</u>	0%
Total Expenditures		<u>452,277</u>	<u>44,292</u>	<u>407,985</u>	10%
Excess Revenue over (under) Expenditures		<u>0</u>	<u>0</u>	<u>0</u>	

**Capital Area Community Action Agency, Inc.
 Head Start NFS Match Requirements
 For the Month Ending April 30, 2022**

Match Source	Total Needed	YTD	YTD %	Remaining	Remaining %
Government Contracts - Local		37,369			
Grants - Other Not for Profits		8,059			
In-Kind Revenue		238,101			
VPK/SR		143,932			
	620,300	427,460	69%	192,840	31%

Head Start CC Expenses April 2022

Vendor ID	Fund Code	GL Code	Activity Code	Effective Date	Expenses Transaction Description
HANCOCK CC	1064	7435	000	4/27/2022	1,500.00 #6700, TIM CENTER, VISA, 4/27/2022, FACA, 2 HS STAFF
HANCOCK CC	1064	7435	255	4/27/2022	690.00 #6700, TIM CENTER, VISA, 4/27/2022, UPHS, 6 HS STAFF
HANCOCK CC	1064	7435	255	4/27/2022	999.00 #0419, KRISTIN JACKSON , VISA 4/27/2022 (JAMES&ROLLE)
HANCOCK CC	1064	7435	255	4/27/2022	20.00 #4466, DARREL JAMES, VISA, 4/27/2022, BAGGAGE K SMITH FACA
HANCOCK CC	1064	7435	255	4/27/2022	20.00 #4466, DARREL JAMES, VISA, 4/27/2022, BAGGAGE K SMITH FACA
HANCOCK CC	1064	6920	255	4/27/2022	40.00 #4466, DARREL JAMES, VISA, 4/27/2022, CAR WASH HS VEHICLE
HANCOCK CC	1064	6920	255	4/27/2022	53.00 #4466, DARREL JAMES, VISA, 4/27/2022, GAS HS VEHICLE
HANCOCK CC	1064	6920	255	4/27/2022	61.01 #4466, DARREL JAMES, VISA, 4/27/2022, GAS HS VEHICLE
HANCOCK CC	1064	6920	255	4/27/2022	53.00 #4466, DARREL JAMES, VISA, 4/27/2022, GAS HS VEHICLE
HANCOCK CC	1064	6920	255	4/27/2022	56.01 #4466, DARREL JAMES, VISA, 4/27/2022, GAS HS VEHICLE
HANCOCK CC	1064	7435	255	4/27/2022	857.20 #4466, DARREL JAMES, VISA, 4/27/2022, TICKET, D JAMES
HANCOCK CC	1064	7435	255	4/27/2022	219.20 #4466, DARREL JAMES, VISA, 4/27/2022, TICKET, K SMITH FACA
HANCOCK CC	1064	7435	255	4/27/2022	857.20 #4466, DARREL JAMES, VISA, 4/27/2022, TICKET, N ROLLE
HANCOCK CC	1064	7435	255	4/27/2022	219.20 #4466, DARREL JAMES, VISA, 4/27/2022, TICKET, N ROLLE FACA
HANCOCK CC	1064	7420	255	4/27/2022	199.90 #4466, DARREL JAMES, VISA, 4/27/2022, ZOOM
HANCOCK CC	1064	6920	255	4/27/2022	62.00 #4466, DARREL JAMES, VISA, 4/27/2022, GAS HS VEHICLE
HANCOCK CC	1064	6850	251	4/27/2022	70.96 #6982, FATIMA OLEABHIELE ALEXANDER, VISA, 4/27/2022, ACE
HANCOCK CC	1064	7435	255	4/27/2022	10.50 #8165, NICHELE RICHARDS ROLLE, VISA, 4/27/2022, SUNPASS
HANCOCK CC	1064	7450	258	4/27/2022	4.67 #7366, NINA SINGLETON SELF, VISA, 4/27/2022, INDEED-COOK
HANCOCK CC	1064	7450	255	4/27/2022	551.33 #7366, NINA SINGLETON SELF, VISA, 4/27/2022, INDEED-FAMADV
HANCOCK CC	1064	7435	255	4/27/2022	1,850.00 #7366, NINA SINGLETON SELF, VISA, 4/27/2022, JAMES & ROLLE
HANCOCK CC	1064	6420	250	4/27/2022	7.92 #5810, VENITA TREADWELL, VISA, 4/27/2022, CLSRM SUPPLIES
HANCOCK CC	1064	6420	251	4/27/2022	3.96 #5810, VENITA TREADWELL, VISA, 4/27/2022, CLSRM SUPPLIES
HANCOCK CC	1064	6420	251	4/27/2022	31.45 #5810, VENITA TREADWELL, VISA, 4/27/2022, CLSRM SUPPLIES
HANCOCK CC	1064	6420	252	4/27/2022	7.60 #5810, VENITA TREADWELL, VISA, 4/27/2022, CLSRM SUPPLIES
HANCOCK CC	1064	6420	252	4/27/2022	7.92 #5810, VENITA TREADWELL, VISA, 4/27/2022, CLSRM SUPPLIES
HANCOCK CC	1064	6420	256	4/27/2022	15.84 #5810, VENITA TREADWELL, VISA, 4/27/2022, CLSRM SUPPLIES
HANCOCK CC	1064	6420	256	4/27/2022	26.96 #5810, VENITA TREADWELL, VISA, 4/27/2022, CLSRM SUPPLIES
HANCOCK CC	1064	6420	258	4/27/2022	3.96 #5810, VENITA TREADWELL, VISA, 4/27/2022, CLSRM SUPPLIES
LOWES	1064	6420	256	4/1/2022	244.15 #82130109106598, HEAD START, CLASSROOM SUPPLIES, APRIL
Total					8,743.94



Handwritten: 5/15/22

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

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DARREL JAMES
CAPITAL AREA CAA
309 OFFICE PLAZA DR
TALLAHASSEE FL 32301-2729

**N0016205

MEMO STATEMENT

Account Number

Statement Date

04-27-22

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Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
04-04	03-31	24692182091100814481424	5542	GATE 1194 Q80 TALLAHASSEE FL	M58.01
04-08	04-04	24692182095100798596841	5542	GATE 1194 Q80 TALLAHASSEE FL	M82.00
04-07	04-06	24011842096000041230143	4814	ZOOM.US 888-799-9668 WWW.ZOOM.US CA	M199.90
04-11	04-08	24943002098634001127948	3001	AMERICAN AIR0012419349951 FORT WORTH TX KIMBERLY SMITH DEPARTURE: 05-10-22 TLH MQ B MIA MQ B TLH	M20.00
04-11	04-08	24943002098634001127955	3001	AMERICAN AIR0012419350099 FORT WORTH TX KIMBERLY SMITH DEPARTURE: 05-10-22 TLH MQ B MIA MQ B TLH	M20.00
04-11	04-08	24692182098100615482737	8999	SQ *MILES TO WASH TALLAHASSEE FL	M40.00
04-11	04-08	24943002098634001121529	3001	AMERICAN AIR0012419308987 FORT WORTH TX SMITH/KIMBERLY DEPARTURE: 05-10-22 TLH MQ B MIA MQ B TLH	M219.20
04-11	04-08	24943002098634001121537	3001	AMERICAN AIR0012419308988 FORT WORTH TX THOMAS/SYBIL DEPARTURE: 05-10-22 TLH MQ B MIA MQ B TLH	M219.20
04-11	04-08	24943002098634001147052	3001	AMERICAN AIR0012419310161 FORT WORTH TX RICHARDS/NICHELE DEPARTURE: 05-10-22 TLH MQ B MIA MQ B TLH	M239.20
04-18	04-11	24692182102100418711832	5542	GATE 1194 Q80 TALLAHASSEE FL	M61.01
04-18	04-15	24692182108100737247447	5542	GATE 1194 Q80 TALLAHASSEE FL	M53.00
04-25	04-23	24692182114100118770919	5542	GATE 1194 Q80 TALLAHASSEE FL	M58.00
04-27	04-25	24717052116871160928891	8058	DELTA AIR 0062313011500.DELTA.COM-CA JAMES/DARREL J DEPARTURE: 05-01-22 TLH DL B ATL DL B BWI DL T ATL DL T TLH	M857.20

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
04-27-22	[REDACTED]	
CUSTOMER SERVICE CALL Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES 2,956.92
		NEW CASH ADVANCES .00
		CREDITS .00
		STATEMENT TOTAL 2,956.92
		TOTAL IN DISPUTE .00
		CREDIT LIMIT 5,000.00



HANCOCK WHITNEY BANK
 PO BOX 81750
 NEW ORLEANS LA 70161-1750

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Visa BusinessCard
Statement of Account
 Issued by Hancock Whitney Bank

MEMO STATEMENT

Account Number

Statement Date

04-27-22

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
✓ 04-27	04-25	24717062116871160929809	3068	DELTA AIR 0062319011601 DELTA.COM CA RICHARDS/NICHLE DEPARTURE: 05-01-22 TLH DL B ATL DL B BWI DL T ATL DL T TLH	M867.20



**HANCOCK
WHITNEY**

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



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KRISTIN JACKSON
CAPITAL AREA CAA
309 OFFICE PLAZA DR
TALLAHASSEE FL 32301-2729

** 0000001

MEMO STATEMENT

Account Number



Statement Date

04-27-22

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Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
04-07	04-06	24755422097130973814845	8299	CHILDCARE EDUCATION INSTI 770-5649667 GA	M999.00

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
04-27-22	[REDACTED]	
CUSTOMER SERVICE CALL Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES 999.00
		NEW CASH ADVANCES .00
		CREDITS .00
		STATEMENT TOTAL 999.00
		TOTAL IN DISPUTE .00
		CREDIT LIMIT 2,000.00



**HANCOCK
WHITNEY**

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



00000000 - 012566 - 0001 - 0001 - 2

FATIMA OLEABHIELE
CAPITAL AREA CAA
309 OFFICE PLAZA DR
TALLAHASSEE FL 32301-2729

** 0000001

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Statement of Account
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MEMO STATEMENT

Account Number



Statement Date

04-27-22

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Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
04-14	04-13	24431062104400180001162	5251	ACE HDWE APALACHICOLA FL	M70.96

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
04-27-22	[REDACTED]	
CUSTOMER SERVICE CALL		NEW PURCHASES AND OTHER CHARGES 70.96
Toll Free 1-800-448-8812		NEW CASH ADVANCES .00
		CREDITS .00
		STATEMENT TOTAL 70.96
		TOTAL IN DISPUTE .00
		CREDIT LIMIT 2,000.00



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

Visa BusinessCard
Statement of Account
Issued by Hancock Whitney Bank

5/15/14

0014BXAA - 005382 - 0001 - 0001 - 2

MEMO STATEMENT

Account Number

Statement Date

04-27-22



NICHELE RICHARDS
CAPITAL AREA CAA
309 OFFICE PLAZA DR
TALLAHASSEE FL 32301-2729

**N0005382

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Post Date	Trans Date	Reference Number	MGC	Transaction Description	Amount
✓ 04-04	04-01	24226882092400006598877	5411	WAL-MART #4520 TALLAHASSEE FL	M200.00
✓ 04-06	04-05	24481082095083276090789	4784	SUNPASS*ACC111762084 888-865-5352 FL - ?	M10.50
✓ 04-14	04-13	24228382104400006406083	5411	WAL-MART #4520 TALLAHASSEE FL	M200.00

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
04-27-22	[REDACTED]	
CUSTOMER SERVICE CALL Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES 410.50
		NEW CASH ADVANCES .00
		CREDITS .00
		STATEMENT TOTAL 410.50
		TOTAL IN DISPUTE .00
		CREDIT LIMIT 2,500.00

Handwritten signature



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

VISA BUSINESS CARD
Statement of Account
Issued by Hancock Whitney Bank

MEMO STATEMENT

Account Number

[REDACTED]

Statement Date

04-27-22

001482AAA - 0044350 - 0001 - 0001 - 2

NINA SINGLETON
 **N0004450

CAPITAL AREA CAA

309 OFFICE PLAZA DR

TALLAHASSEE FL 32301-2729

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Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
04-04	04-01	24692162091100886762775	8999	INDEED 203-584-2400 CT	M55.63
04-19	04-18	24692162108100641399989	8999	INDEED 203-584-2400 CT	M500.37
04-25	04-22	24137552113630165266030	8220	UCONN MARKETPLACE 860-4868454 CT	M1,850.00

Handwritten initials: MS

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
04-27-22	[REDACTED]	
CUSTOMER SERVICE CALL Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES 2,408.00
		NEW CASH ADVANCES .00
		CREDITS .00
		STATEMENT TOTAL 2,408.00
		TOTAL IN DISPUTE .00
		CREDIT LIMIT 10,000.00

Handwritten initials/signature



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

via Business
Statement of Account
Issued by Hancock Whitney Bank

0014BXAA - 004280 - 0001 - 0001 - 2

MEMO STATEMENT

Account Number

Statement Date

04-27-22



TIM CENTER
CAPITAL AREA CAA
309 OFFICE PLAZA DR
TALLAHASSEE FL 32301-2729

**N0004260

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TRANSACTION DETAIL

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
04-01	03-31	24908412090143858686103	5818	BLN'GINGER SOFTWARE IN 866-3127733 MA	M74.88
04-05	04-04	249430020946834001192961	3001	AMERICAN AIR0012418315785 FORT WORTH TX CENTER/TIMOTHY DEPARTURE: 04-28-22 TLH MQ:G MIA MQ S TLH	M889.20
04-07	04-05	74943002099978000721428	3001	AMERICAN AIR0012418315795 FORT WORTH TX CENTER/TIMOTHY DEPARTURE: 04-28-22 TLH AA G MIA AA S TLH	M70.00cr
04-07	04-05	24388942098830195111939	8299	FLORIDA ASSOCIATION.FO 850-2244774 FL	M750.00
04-07	04-05	24388942098830195111947	8299	FLORIDA ASSOCIATION.FO 850-2244774 FL	M750.00
04-13	04-11	24388942102630183137203	8299	FLORIDA ASSOCIATION.FO 850-2244774 FL	M750.00
04-18	04-18	24943002106700794294328	5784	ADOBE AROPRO SUBS 408-538-6000 CA	M14.99
04-19	04-18	24055232109400621190847	9399	NIC*-FL SUNBIZ.ORG EGOV.COM FL	M70.00
04-19	04-18	24055232109400621193171	9399	NIC*-FL SUNBIZ.ORG EGOV.COM FL	M70.00
04-19	04-18	24692182108100620151597	8398	IN *LEADERSHIP.FLORIDA ST 850-5211220 FL	M575.00
04-20	04-19	24011342109000039478295	4814	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	M299.90
04-21	04-20	24692182110100241968213	5968	GAN*1558TALLHDEMOCCIRQ 888-428-0491 IN	M78.10
04-21	04-20	24559302110900011296219	8398	UNITED PARTNERS FOR HUMAN 850-2968330 FL	M3,680.00

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
04-27-22	[REDACTED]	
CUSTOMER SERVICE CALL Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES 7,477.07
		NEW CASH ADVANCES .00
		CREDITS 70.00
		STATEMENT TOTAL 7,407.07
		TOTAL IN DISPUTE .00
		CREDIT LIMIT 22,000.00



**HANCOCK
WHITNEY**

Visa BusinessCard
Statement of Account
Issued by Hancock Whitney Bank

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



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

** 0000001

MEMO STATEMENT

Account Number
[REDACTED]

Statement Date
04-27-22

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Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
04-12	04-11	24455012101141005121568	5411	WAL-MART #4520 TALLAHASSEE FL	M74.16
04-14	04-13	24137462104001561043747	5411	WINN-DIXIE #0086 TALLAHASSEE FL	M31.45
04-15	04-14	24692162104100083123301	5947	TCT* RHYME UNIVERSITY 877-472-3738 MN	M3,588.45

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
04-27-22	[REDACTED]	
CUSTOMER SERVICE CALL Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES 3,694.06
		NEW CASH ADVANCES .00
		CREDITS .00
		STATEMENT TOTAL 3,694.06
		TOTAL IN DISPUTE .00
		CREDIT LIMIT 4,000.00

Lowe'sSM Business Advantage

CAPITAL AREA COMM ACTION
Account Number [REDACTED]

VISIT US at www.lowes.com/credit
Customer Service: 1-800-444-1401

Previous Balance	\$0.00
- Payments	\$0.00
- Other Credits	\$0.00
+ Purchases/Debits	\$244.15
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
New Balance	\$244.15
Credit Limit	\$11,000.00
Available Credit	\$10,755.00
Statement Closing Date	05/02/2022
Days in Billing Cycle	30

New Balance	\$244.15
Total Minimum Payment Due	\$29.00
Payment Due Date	05/28/2022

Promotional Expiration Information

NOTE: YOU HAVE A PROMOTIONAL PURCHASE EXPIRING. SEE PROMOTIONAL PURCHASE SUMMARY FOR DETAILS.

Promotional Purchase Summary

The applicable terms of your promotional purchase(s) are below. NO INTEREST promotions are not assessed interest charges during the promotional period. For each promotional purchase, standard account terms will apply to any remaining balance after the Expiration Date. To make more than one payment, you can pay online at the online address stated above or you can mail in your payment to the address on the remit stub. This address is also available from our automated customer service system.

Purchase Date	Purchase Amount	Promotion Type	Accrued INTEREST CHARGES	Billed INTEREST CHARGES	Payoff Amount	Expiration Date
04/11/2022	\$244.15	No Interest With Payment	\$0.00	\$0.00	\$244.15	07/02/2022

Transaction Summary

Tran Date	Post Date	Reference Number/ Invoice Number	Description of Transaction or Credit	Amount
04/11	04/11	05120	STORE 0417 TALLAHASSEE FL	\$244.15

CUSTOMER SERVICE: For Account Information log on to www.lowes.com/credit. This account is not registered. The authentication code is: 1RTT595, or call toll-free 1-800-444-1408.

PAYMENT DUE BY 5 P.M. (ET) ON THE DUE DATE.

NOTICE: We may convert your payment into an electronic debit. See reverse for details, Billing Rights Information and other important information.

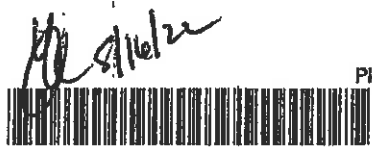
7009 0009 YNS 1 7 2 220502 PAGE 1 of 5 9296 0011 8508 01F87009 2381

Detach and mail this portion with your check. Do not include any correspondence with your check.

Account Number: [REDACTED]

LOWE'S PROS

\$29.00	05/28/2022	\$244.15
---------	------------	----------



Payment Enclosed: \$

New address or email? Print changes on back.

CAPITAL AREA COMM ACTION
309 OFFICE PLAZA DR
TALLAHASSEE FL 32301-2729

238117
#304

Make Payment to: **LOWES BUSINESS ACCT/SYNCB**
P.O. BOX 530970
ATLANTA, GA 30353-0970



00029000051389 000290000024415 000798213 0109106 59822



ADMINISTRATION FOR
CHILDREN & FAMILIES

Office of Head Start | 330 C St., SW, 4th Floor, Washington DC 20201 | eclkc.ohs.acf.hhs.gov

April 29, 2022

Grant No. 04CH011648

Dear Head Start Grant Recipient:

An application for funding for the upcoming budget period must be submitted by July 1, 2022.

The following table reflects the annual funding and enrollment levels available to apply for:

Funding Type	Head Start
Program Operations	\$3,803,130
Training and Technical Assistance	\$40,998
Total Funding	\$3,844,128

Program	Head Start
Federal Funded Enrollment	378

Period of Funding: 10/01/2022 - 09/30/2023

Application Submission Requirements

The application must be prepared and submitted in accordance with the *Head Start Grant Application Instructions with Guidance, Version 3 (Application Instructions)* for a continuation application. It must be submitted on behalf of the Authorizing Official registered in the HSES.

Incomplete applications will not be processed.

Application Instructions are available on the home page of HSES. Please review the instructions carefully prior to preparing the application. Submission guidance can be found in the "Resources" section of the HSES.

Please contact Deirdre Mitchell, Head Start Program Specialist, at 404-562-2858 or deirdre.mitchell@acf.hhs.gov or Pattie Jones, Grants Management Specialist, at 404-562-2397 or pattie.jones@acf.hhs.gov with questions regarding the *Application Instructions*.

For assistance submitting the application in HSES, contact help@hsesinfo.org or 1-866-771-4737.

Funding is contingent upon the availability of federal funds and satisfactory performance under the terms and conditions of the current budget period.

Program Improvement (One-Time) Requests

Grant recipients encountering program improvement needs that cannot be supported by the agency budget are invited to apply for one-time funding. This funding must be applied for separately through the appropriate amendment in HSES. Program Improvement requests are prioritized and subject to funding availability. For questions regarding program improvement needs and requests, please contact the regional office.

Thank you for your cooperation and timely submission of the grant application.

Sincerely,

/Desmond Clayton/

Desmond Clayton
Regional Program Manager
Office of Head Start

Capital Area Community Action Agency
 Proposed Head Start Budget
 For Period 7/1/21 - 6/30/22

DRAFT

	A	B	I	J	K	L	M	N	O	P	Q
1	Federal Funding										
2	7.5 hrs/day x 206 days = 1545 hours		HEAD START	CCFP	TOTAL PROGRAM FUNDING	CHSP	VPK	SR	Total Other Funding Sources	HEAD START BUDGET (All Funding Sources)	
3	Revenue			378 students with 85% attendance			40 students	40 students			
4	Government Contracts - FEDERAL	4000	3,844,128		3,844,128						3,844,128
5	Government Contracts - STATE & LOCAL			336,857	336,857	55,000	80,784	35,904	171,688		508,545
6	Other										
7	Total Revenue		3,844,128	336,857	4,180,985	55,000	89,424	81,924	226,348		4,407,333
8	Expenditures										
9	Salaries & Wages - Head Start	6010	1,866,183	83,309	1,949,492	24,328	40,328	39,346	104,002		2,053,494
10	Fringe - Head Start	6110	540,820	24,143	564,963	7,050	11,687	11,403	30,140		595,103
11	Staff Screenings	6180	2,500	-	2,500		276		276		2,776
12	Indirect Costs - Head Start	6210	435,668	19,449	455,117	5,679	9,415	9,186	24,280		479,397
13	Travel - In Area	6310	2,000		2,000						2,000
14	Office Supplies	6410	7,200		7,200		500		500		7,700
15	Program Supplies	6415	20,000		20,000		1,000		1,000		21,000
16	Classroom Supplies	6420	35,000		35,000		2,500		2,500		37,500
17	Kitchen Supplies	6430		10,000	10,000		500	2,000	2,500		12,500
18	Medical/Dental Supplies	6440	1,700		1,700						1,700
19	Copies/Printing/Copier Maintenance/Toner/Paper	6510	10,000		10,000		500		500		10,500
20	Postage and Delivery Expense	6600	1,750		1,750		250		250		2,000
21	Contractual Services/Professional	6710	15,000		15,000	1,000			1,000		16,000
22	Contractual Services - Health/Disabilities	6715	166,808		166,808	16,943	4,000	6,890	27,833		194,641
23	Rent/Space Cost	6810	233,301		233,301		2,400	1,200	3,600		236,901
24	Utilities	6820	90,000		90,000		1,500		1,500		91,500
25	General Liability and Property Insurance	6830	20,000		20,000		500		500		20,500
26	Communications	6840	45,000		45,000		1,559		1,559		46,559
27	Repairs and Maintenance- Building - Recurring	6850	115,000		115,000		2,500		2,500		117,500
28	Repairs and Maintenance- Building - Non-Recurring	6855	25,000		25,000		500		500		25,500
29	Equipment Maintenance	6910	18,000		18,000		164		164		18,164
30	Vehicle Expense	6920	25,000		25,000						25,000
31	Equipment Lease	6930	5,000		5,000		100		100		5,100
32	Technology	6940	31,000		31,000		500		500		31,500
33	Fees, Licenses, and Permits	7010	1,000		1,000		100		100		1,100
34	Dues/Subscriptions	7020	5,000		5,000		500		500		5,500
35	Special Events	7110	7,000		7,000						7,000
36	Client Assistance	7210									
37	Expendable Equipment	7320	10,000		10,000						10,000
38	Registration Fees	7410									
39	Meetings/Workshops/Training	7420	1,500		1,500						1,500
40	Staff Development	7430	2,500		2,500						2,500
41	Training & Technical Assistance	7435	40,998		40,998						40,998
42	Advisory/Board Member Expenses	7440	1,000		1,000						1,000
43	Advertising	7450	8,000		8,000						8,000
44	Parent Activities	7460	1,200		1,200						1,200
45	Raw Food Cost	7510	54,000	199,956	253,956		8,145	11,899	20,044		274,000
46	Total Expenditures		3,844,128	336,857	4,180,985	55,000	89,424	81,924	226,348		4,407,333
47	Difference:										
48	RECAP:										
49	HS Salaries & Wages (all funding sources)		2,053,494								
50	.2898 Fringe		595,103								
51	Total Wages & Fringe		2,648,597								
52	Total Salaries, Fringe & Indirect		<u>2,648,597</u>	60.10%							
53	Total Funding		4,407,333								
54	x 70%		3,085,133								
55											
56											
57											
58											
59											
60											
61											
62											
63											
64											

HEAD START RENT ESTIMATE
FY 2022 - 2023

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	2022 - 2023														
2	Location	October	November	December	January 2023	February	March	April	May	June	July	August	September	TOTAL	Expiration Date
4	Franklin	\$ 1,198.00	\$ 1,198.00	\$ 1,198.00	\$ 1,198.00	\$ 1,198.00	\$ 1,198.00	\$ 1,198.00	\$ 1,198.00	\$ -	\$ -	\$ 1,198.00	\$ 1,198.00	\$ 11,980.00	New Location
5	Governor's Charter	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 25,000.00	New Location
6	Maby	\$ 3,785.00	\$ 3,785.00	\$ 3,785.00	\$ 3,785.00	\$ 3,785.00	\$ 3,785.00	\$ 3,785.00	\$ 3,785.00	\$ 3,785.00	\$ 3,785.00	\$ 3,785.00	\$ 3,785.00	\$ 45,420.00	Estimated 5% increase
7	Main Office	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	\$ 55,200.00	
8	South City*	\$ 8,411.14	\$ 8,411.14	\$ 8,411.14	\$ 8,411.14	\$ 8,411.14	\$ 8,411.14	\$ 8,411.14	\$ 8,411.14	\$ 1,200.00	\$ 1,200.00	\$ 8,411.14	\$ 8,411.14	\$ 86,511.40	Lose 2 classrooms + increased rent
9	Friendship Church Kitchen	\$ 1,155.00	\$ 1,155.00	\$ 1,155.00	\$ 1,155.00	\$ 1,155.00	\$ 1,155.00	\$ 1,155.00	\$ 1,155.00	\$ -	\$ -	\$ 1,155.00	\$ 1,155.00	\$ 11,550.00	Estimated 5% increase
10	Meeting Space Rental	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 400.00	
11	Records Storage	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 840.00	
12	TOTAL	\$ 21,819.14	\$ 21,719.14	\$ 21,719.14	\$ 21,819.14	\$ 21,719.14	\$ 21,719.14	\$ 21,819.14	\$ 21,719.14	\$ 9,655.00	\$ 9,655.00	\$ 21,819.14	\$ 21,719.14	\$ 236,901.40	
13															
14	*office only June & July														

DRAFT

Refunding Application
Grant Year 2022-2023

Contents

Section I. Program Design and Approach to Service Delivery4

Sub-Section A: Goals.....4

1. Additions, deletions, or revisions to your program Goals.....4

2. Program Goal Outcomes, Progress, and Challenges.....4

3. Additions, deletions, or revisions to your program's school readiness goals10

4. Additions, deletions, or revisions to your program's school readiness goals10

Sub-Section B: Service Delivery10

1. Service and Recruitment Area.....10

2. Needs of Children and Families11

3. Chosen Program Option(s) and Funded Enrollment Slots.....11

4. Centers and Facilities.....11

5. Eligibility, Recruitment, Selection, Enrollment, and Attendance.....12

6. Education and Child Development.....12

7. Health13

8. Family and Community Engagement14

9. Services for Children with Disabilities14

10. Transition14

11. Services to Enrolled Pregnant Women14

12. Transportation14

Sub-Section C: Governance, Organizational, and Management Structures.....14

1. Governance14

2. Human Resources Management15

3. Program Management and Quality Improvement.....15

Section II. Budget and Budget Justification Narrative.....16

1. Narrative.....16

2. Delegate agency, partnership, and single items >\$150,000.....16

3. Cost of Living Adjustment (COLA).....16

4. Internal controls to maintain accountability for grant funds.....16

5. Source of non-federal match.....16

6. Justification for waiver of non-federal match17

7. Waiver of 15% administrative cost.....17

8. Enrollment reeducation request17

9. Conversions.....17
10. Request of funds to purchase, construction, or major renovation of facilities.....17
11. Requesting funds for equipment17

Section I. Program Design and Approach to Service Delivery

Sub-Section A: Goals

1. Additions, deletions, or revisions to your program Goals

None at this time.

2. Program Goal Outcomes, Progress, and Challenges

Next page

Goal #	Long Term Goals	Objectives	Outcomes/ Progress	Challenges
1	Become the provider of choice of families experiencing homelessness with children 3-4 years old.	<p>Develop a written plan to support children in families experiencing homelessness.</p> <p>Develop or enhance partnerships with various agencies that will be needed to serve children in families experiencing homelessness.</p> <p>Target outreach efforts directed at families experiencing homelessness to facilitate families' participation in Head Start.</p> <p>Increase the number of children in families experiencing homelessness served.</p>	<p>Completed.</p> <p>Updated the recruitment plan with how it will support children in families experiencing homelessness.</p> <p>On-going. The program maintains representation on the Big Bend Continuum of Care Board and maintains direct contact with family shelter staff.</p> <p>On-going. The program maintains direct contact with family shelter staff.</p> <p>2021-2022 (Baseline was 6): 11</p>	<p>COVID-19 created challenges but as the pandemic eases, referrals from the HOPE Community, a homeless shelter for families located two blocks from our Head Start Center, are getting better. Also, staff are now sitting on the Continuum of Care Homelessness Task Force to strengthen contacts with the service community.</p>

<p>2</p> <p>Make Head Start facilities the model for best practice early childhood safety.</p>	<p>Develop a plan to regularly update indoor and outdoor materials and equipment to comply with best practices.</p>	<p>On-going. Began purchasing and installing playground equipment. Franklin County is next.</p>	<p>Supply chain issues delayed the procurement and installation of new recreation equipment for the playgrounds.</p>
<p>Ensure staff receive timely training on environmental health and safety practices.</p>	<p>On-going. Continued training for all staff during COVID-19 quarantine periods. Implemented a twelve-day curriculum on health and safety.</p>		

	<p>Relocate, remodel, or repair facilities, materials, and equipment when needed to model best practices in environmental health and safety.</p>	<p>On-going. Identified new facility locations for Head Start. Renovating Franklin location.</p>	
--	--	---	--

3	<p>Encourage and support staff with continually expanding their knowledge and skills to implement the best practices.</p>	<p>Support the national goal of teaching staff with credentials per the revised Head Start Act Requirements. This includes 50% of Teachers with a bachelor's degree and 50% of Teacher Assistants with an associate degree.</p> <p>Support staff training outside of the agency to enhance employee skills and professional networks.</p>	<p>On-going. Recruited teachers with BS degrees, as teachers left for new opportunities or retired.</p>	<p>Retaining teachers with bachelor's degrees continues to be a challenge. Working to increase minimum wages to meet \$15 hour plus incremental increases for all teaching staff.</p>
4	<p>Provide families with the skills needed to transition out of poverty.</p>	<p>Identify and train staff on special topics that are local, regional, and national issues.</p> <p>Increase parental awareness of program offered designed to increase their self-sufficiency.</p>	<p>Completed. Went online with Center parent meeting with incredible results.</p> <p>Went online with Incredible Years</p>	<p>In-person methods of parental engagement and services had to be redesigned with the spread of COVID-19.</p>

			(Parenting) and Getting Ahead classes.	
		Increase the number of parents who participate in agency offered educational experiences.	Incredible years participation 20-21(baseline 22):27	
			Getting Ahead Participation 20-21(baseline 4):6	
5	Broaden the impact and reach of services provided.	Increase the number of Head Start eligible children we can serve.	In-progress. Moving classrooms out of the South City Head Start to co-locate within a charter school in the east side of town.	COVID-19 registration was challenging, but early registration and enrollment for new school year is already at 50% in June. Full enrollment is the goal.

			In-progress. Provided wrap-around services for 10 families who qualify for Head Start and state funding to extend their day.	
		Provide services to ALICE (Asset Limited, Income Constrained, Employed) families and their children who qualify for subsidized care.		

		<p>Establish and consistently offer a set number of full working day slots.</p>	<p>In-progress. 2020-2021 (baseline 10):20</p>	
6	<p>Promote healthy families.</p>	<p>Provide structured activities to promote physical and mental wellbeing.</p>	<p>Ongoing. Continued to offer Titus (private health & fitness consultation services) to students and health information for families. Contracted with a child behavioral and trauma specialist to provide specialized services to children and families.</p>	

3. Additions, deletions, or revisions to your program’s school readiness goals
None at this time.

4. Additions, deletions, or revisions to your program’s school readiness goals
No changes at this time.

Sub-Section B: Service Delivery

1. Service and Recruitment Area

- a. The program serves families in Franklin, Jefferson, and Leon Counties. We are working to reallocate slots based on available space and community needs. Franklin County continues to see a reduction in number of eligible children.
- b. In 2018, the zip code 32304 in Leon County was identified as the highest poverty zip code within the state of Florida, by the Internal Revenue Service. As Capital Area Community Action Agency Head Start program (Community Action) works to update the community assessment we continue to be aware that pockets of high poverty including but not limited to 32304 exist in Leon County. The American Community Home Survey also identified five other high poverty zip codes in Leon County.

Zip Code	Total Children in Poverty	Percent of Children in Poverty
32304	3713	48.7
32305	5209	34.9
32301	4562	27.7
32310	3682	41.9
32303	9173	22.6

Currently, the program has centers in three out of the five high poverty zip codes (32304, 32301, and 32303). The facilities team is investigating locations in the other two high poverty zip codes (32305 and 32310) that would allow Community Action to have a physical presence in these areas also.

c. No childcare partnerships at this time.

2. Needs of Children and Families

No updates or changes at this time.

3. Chosen Program Option(s) and Funded Enrollment Slots

No updates or changes at this time.

4. Centers and Facilities

a. There are no changes to the program's service locations at this time.

However, it is a goal of the program to make Head Start facilities the model for best practice which may involve changes in the future.

b. The program updated playgrounds at two facilities. A new playground is being installed this summer in Franklin County. Research has shown outdoor play improves overall behavior, social skills, self-control, attention, social interaction, creativity, mental focus, and collaborative play.

c. The program is still planning and preparing for a major renovation to the future Franklin County Head Start Center located in Apalachicola (Franklin County).

5. Eligibility, Recruitment, Selection, Enrollment, and Attendance

- a. There are no changes to the recruitment process at this time. It has always been the mission of Community Action to provide services to those in the greatest need.
- b. The program continues to implement strategies to promote regular attendance. Data shows that children need to be in attendance 80% of the time or more to be successful on the Florida Kindergarten Readiness Screener (FLKRS). Though internal data suggest 80% attendance should be sufficient for school readiness the program continues to encourage families to ensure their child attends 85% or more, to receive the full benefit of program services. The Early Childhood Development team and the Family Engagement team work together to identify students with attendance challenges sooner and help the students' caregivers set goals or identify supports needed to overcome the barriers to attendance.

6. Education and Child Development

- a. There are no updates to the curriculum at this time.
- b. Capital Area does not have any home-based centers.
- c. In addition to other tools previously used, the program has begun using Renaissance Star Early literacy to assess four-year-old students. Renaissance is the FLKRS selected by the state of Florida. Over the past 5 years, Community Action has been unable to prepare the majority of the programs' VPK students to score a 500 or above on the FLKRS. Because Community Action VPK students are all Head Start students the program

decided to track and measure school readiness as captured by the FLKRS for all four-year-old students. Data on student progress towards kindergarten indicates:

- 51% (26/51) of students with baseline and end of the year data started below grade level.
 - 41% (21/51) of four-year-old students scored a 500 (Florida Kindergarten ready) or above.
 - Further research is needed on moving students towards grade-level performance and attendance.
- d. Capital Area implemented Hatch Ignite. Hatch Ignite to allow students to complete online activities and assessments, in school and at home that align with the Teaching Strategies Gold curriculum. When students “play” at home data is captured and synced when the device used has an internet connection. Parents and caregivers can also monitor their child’s progress towards kindergarten readiness at home through Hatch and download supplemental materials to reinforce skills taught in the classroom. Ninety-four percent of caregivers registered to access and receive updates about their child’s progress through Hatch Ignite. If families do not have access to the internet, the program has a process in place to support connectivity.

7. Health

Due to COVID-19, students were unable to brush their teeth at school. However, the program provided onsite dental cleaning. Additionally, to ensure that children received training on oral health and had access to brush the

program partnered with the local Health department and Colgate. Students were provided training in school and received tooth brushing kits for use at home quarterly.

8. Family and Community Engagement

No updates or changes at this time.

9. Services for Children with Disabilities

No updates or changes at this time.

10. Transition

No updates or changes at this time.

11. Services to Enrolled Pregnant Women

No updates or changes at this time.

12. Transportation

- a. The program is looking into providing transportation in Franklin county during the 2022-2022 school year. At this time, the need for service and feasibility is still being determined.
- b. The program will continue to work with community agencies to provide public bus passes for families and access to rideshare services where there are no public bus routes available. The program is reevaluating the need to purchase a new bus or transport vehicle and transport students if data indicates there is a need.

Sub-Section C: Governance, Organizational, and Management Structures

1. Governance

No updates or changes at this time.

2. Human Resources Management

- a. Capital Area added a disaster recovery program to the services it provides as a Community Action Agency.
- b. No updates or changes at this time.
- c. No updates or changes at this time.

3. Program Management and Quality Improvement

- a. The COVID-19 pandemic required a shift in program operations forcing the implementation of new technology to assess progress towards school readiness goals and promote sound health practices. Using Child Plus, and Renaissance Star Early Literacy, staff were able to track and aggregate maintenance data in Child Plus along with both internal and external monitoring data helped guide our decision to make improvements to our playgrounds. Being able to layer Child Plus Attendance data and Renaissance Star Early Literacy data helped to identify that although we typically meet our ADA, transportation may still be an issue for some of our families. We continue to explore if agency-provided transportation would be the best solution for our families.

Software	Function	Outcome
Child Plus Live Reports	Track Maintenance Work Orders	Being able to look at work requests in real-time and historically for trends.
Child Plus Attendance	Live Attendance Data	Real-time tracking of student attendance and trends in attendance.
Renaissance Star Early Literacy	Measure performance of four-year-old students on the FLKRS	Specific math and literacy data to guide interventions during the school year to help the students who may struggle on the FLKRS

Additionally, the program added 1Place compliance software to assist with program administration. 1Place automates forms and checklists which enables managers to see live data.

- b. No updates or changes at this time.
- c. No updates or changes at this time.

Section II. Budget and Budget Justification Narrative

1. Narrative
2. Delegate agency, partnership, and single items >\$150,000
None at this time.
3. Cost of Living Adjustment (COLA)
None at this time.
4. Internal controls to maintain accountability for grant funds
5. Source of non-federal match
None at this time.

6. Justification for waiver of non-federal match

Until the Agency is able to re-open to volunteers and visitors in the Centers, a waiver of non-federal share may be necessary if the program is unable to allow volunteers to donate their time for health & safety reasons.

7. Waiver of 15% administrative cost

Not at this time.

8. Enrollment reeducation request

None at this time.

9. Conversions

None at this time.

10. Request of funds to purchase, construction, or major renovation of facilities

None at this time.

11. Requesting funds for equipment

None at this time.

To Management and the Board of Directors
Capital Area Community Action Agency, Inc. and Subsidiary

In planning and performing our audit of the financial statements of Capital Area Community Action Agency, Inc. and Subsidiary (the Agency) as of and for the year ended September 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing, or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We communicated the significant deficiency identified during our audit in a separate communication dated [Date].

The following are descriptions of other identified deficiencies in internal control that we determined did not constitute significant deficiencies or material weaknesses:

Page Two

Indirect Cost Allocations

The Agency incorporates various indirect allocation rates and methodologies based on the nature of the expenses being allocated. During our review of the indirect rates used for the year, we noted instances where the internal controls for the preparation of the rates of indirect costs to be applied to functional areas lacked controls necessary to prevent and detect errors. This resulted in overly complex allocations and inconsistency in rates applied. The necessary controls noted to be missing included proper review and approval of the rates and supporting schedules by someone outside of the preparer.

Recommendation

To help avoid erroneous or unauthorized allocation of indirect costs from being recorded, we recommend that the supporting documentation be prepared for the allocation rates and that an individual with suitable skill and knowledge who is outside of the initiation process review and approve all indirect cost rates and methodologies. The documentation of review and approval should be maintained either in hardcopy or electronic format.

Fixed Assets

We noted that certain assets that had been purchased through a note payable or donated to the entity that were not reported in accordance with generally accepted accounting principles. All fixed asset additions should be recorded at cost at the time of purchase or fair value at the time of donation. Management should review its internal processes and procedures and ensure that adequate controls are in place for the detection of misstatements in financial reporting.

Recommendation

Management should review its internal processes and procedures and ensure that adequate controls are in place for the detection of misstatements in financial reporting.

Bank Reconciliation Procedures

During inspection of the bank reconciliation for the Hancock Bank Operating account, we noted a total of \$5,070 of stale outstanding checks with payment dates between January 2013 and August of 2019. The formally adopted internal policies of the Agency states that such items should be timely investigated and removed.

Page Three

Additionally, the originally prepared bank reconciliations did not agree to the trial balance. These differences were corrected by management and although immaterial show the need for improved controls for the preparation and review of bank reconciliations.

Recommendation

Outstanding old and stale items should be investigated and properly voided after a reasonable time.

The procedures for performing and reviewing bank reconciliations should include agreement to the underlying bank statement and trial balance without exception.

Cash Receipt Procedures

During our testing of internal controls for cash receipts, we noted differences in the process described by management and the procedures observed.

First, the Finance Director is described as the individual responsible for performing the review of the deposit for posting in the accounting system, but our test indicated that this step was performed by an employee at a lower level (Fiscal Accountant II) in 14 of the 30 samples tested. Testing indicated that segregation of duties was still in place and that the procedure was performed, but management designs controls based on the internal risk assessment and changes to those controls or performance by someone other than those expressly identified creates additional risk if not properly re-assessed for the risk to the Agency.

Second, one of 13 physical cash/check receipts tested did not have supporting documentation to support that the cash receipt process followed the prescribed chain of custody (being handled by someone outside of the cash deposit and recording process). Per the Agency's formally adopted policies and procedures, all checks received that are payable to the Agency shall immediately be restrictively endorsed by the individual who prepares the daily receipts listing. For the one exception, we noted no endorsement by the individual who prepared the daily receipts listing.

Recommendation

Management should review its formally adopted policies and procedures, internal desk manuals, and process narratives. These documents should align to clearly describe the chain of custody, roles and responsibilities, and required documentation. Management should ensure that the segregation of duties and the individuals responsible for performing those functions align with the entities internal risk assessment.

The procedures for performing and reviewing bank reconciliations should include agreement to the underlying bank statement and trial balance without exception.

Page Four

Non-Governmental Grants

During our testing we noted two instances of non-governmental grants that were required to be spent for a particular purpose and before a particular date but had not been spent as of year-end. One of the grantors specifically allowed the Agency to retain the funds and spend the funds for the restricted purpose outside of the initial required date. However, these instances show a need for improved controls for the monitoring of these grants to be spent within stipulated parameters. While neither of these instances resulted in a misstatement, similar issues could arise in the future if left unresolved.

Recommendation

Management should review its controls for the monitoring of non-governmental grants to ensure funds are spent for the required purpose and in the required timeframe.

This communication is intended solely for the information and use of management, the Board of Directors and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Tallahassee, Florida
NEED DATE

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**Consolidated Financial Statements
and Other Financial Information**

Capital Area Community Action Agency, Inc. and Subsidiary

*Years ended September 30, 2021 and 2020
with Report of Independent Auditors*

Capital Area Community Action Agency, Inc. and Subsidiary

Consolidated Financial Statements
and Other Financial Information

Years ended September 30, 2021 and 2020

Contents

Report of Independent Auditors	1
Consolidated Financial Statements	
Consolidated Statements of Financial Position	4
Consolidated Statements of Activities and Changes in Net Assets	5
Consolidated Statements of Functional Expenses	6
Consolidated Statements of Cash Flows	7
Notes to Consolidated Financial Statements	8
Other Financial Information	
Consolidating Schedule of Financial Position	18
Consolidating Schedule of Activities and Changes in Net Assets	19
Other Reports	
Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	20
Report of Independent Auditors for the Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	23
Schedule of Expenditures of Federal Awards	26
Schedule of Findings and Questioned Costs Relating to Federal Awards	27
Management's Response to Findings	30
Summary Schedule of Prior Audit Findings - Federal Awards	32

Report of Independent Auditors

The Board of Directors
Capital Area Community Action Agency, Inc. and Subsidiary

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Capital Area Community Action Agency, Inc. and Subsidiary (the Agency) which comprise the consolidated statements of financial position as of September 30, 2021 and 2020, the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Page Two

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Capital Area Community Action Agency, Inc. and Subsidiary, as of September 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the consolidated financial statements, the Agency adopted new accounting guidance, ASU No. 2014-09, *Revenues from Contracts with Customers* (Topic 606). Our opinion is not modified with respect to this matter.

Other Matters

Supplementary Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the schedule of findings and questioned costs relating to federal awards are presented for purposes of additional analysis and are not a required part of the financial statements.

The schedule of expenditures of federal awards and the schedule of findings and questioned costs relating to federal awards are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the schedule of findings and questioned costs relating to federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Page Three

The consolidating schedule of financial position and consolidating schedule of activities and changes in net assets are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the consolidating schedule of financial position and consolidating schedule of activities and changes in net assets are fairly stated, in all material respects, in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited Capital Area Community Action Agency, Inc. and Subsidiary's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 28, 2021. In our opinion, the summarized comparative information presented in the statement of activities and changes in net assets as of and for the year ended September 30, 2020, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

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

Tallahassee, Florida
NEED DATE

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Capital Area Community Action Agency, Inc. and Subsidiary

Consolidated Statements of Financial Position

	September 30, 2021	2020 <i>(restated)</i>
Assets		
Current assets:		
Cash and cash equivalents	\$ 1,094,691	\$ 1,388,738
Accounts receivable	141,732	142,440
Grants receivable	1,366,655	784,738
Prepaid expenses and other assets	5,406	98,150
Total current assets	2,608,484	2,414,066
Property and equipment, net	840,169	711,809
Construction in progress	129,912	139,662
Total assets	\$ 3,578,565	\$ 3,265,537
Liabilities and net assets		
Current liabilities:		
Accounts payable	\$ 324,362	\$ 332,063
Accrued expenses	160,440	157,975
Unearned revenue	477,828	300,786
Current maturities of notes payable	15,655	15,282
Total current liabilities	978,285	806,106
Line of credit	1,786	26,866
Micro-enterprise loan	-	24,369
Notes payable, less current maturities	480,525	496,565
Refundable advance	-	711,165
Total liabilities	1,460,596	2,065,071
Net assets:		
With donor restrictions		
Restricted for time or purpose	406,615	303,457
Without donor restrictions		
Board designated	-	33,107
Undesignated	1,711,354	863,902
Total net assets	2,117,969	1,200,466
Total liabilities and net assets	\$ 3,578,565	\$ 3,265,537

See accompanying notes.

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Consolidated Statements of Activities and Changes in Net Assets Not for outside distribution.

	Years ended September 30,			2020
	2021			(restated)
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Changes in net assets:				
Revenue and other support:				
Grant revenue	\$ 10,358,469	\$ 96,560	\$ 10,455,029	\$ 6,847,933
Contributions and other support	3,773	169,142	172,915	73,716
In-kind contributions	418,042	-	418,042	365,291
Other revenue	753,187	-	753,187	76,823
Net assets released from restrictions	162,544	(162,544)	-	-
Total revenue and other support	<u>11,696,015</u>	<u>103,158</u>	<u>11,799,173</u>	<u>7,363,763</u>
Expenses:				
Program services:				
Head Start	3,662,908	-	3,662,908	3,563,725
Low-Income Home Energy Assistance Program	3,124,036	-	3,124,036	1,715,078
Weatherization Assistance Program	304,157	-	304,157	226,566
Community Services Block Grant	2,690,389	-	2,690,389	442,830
Child Care Food Program	159,406	-	159,406	196,143
Voluntary Pre-K Program	786	-	786	135,042
Other programs	158,373	-	158,373	209,799
Total program services	<u>10,100,055</u>	<u>-</u>	<u>10,100,055</u>	<u>6,489,183</u>
Support services:				
General and administrative	781,615	-	781,615	747,863
Total expenses	<u>10,881,670</u>	<u>-</u>	<u>10,881,670</u>	<u>7,237,046</u>
Change in net assets	<u>814,345</u>	<u>103,158</u>	<u>917,503</u>	<u>126,717</u>
Net assets at beginning of year	897,009	54,783	951,792	857,314
Implementation adjustment - change in accounting principle	-	248,674	248,674	216,435
Net assets at beginning of year, as restated	<u>897,009</u>	<u>303,457</u>	<u>1,200,466</u>	<u>1,073,749</u>
Net assets at end of year, as restated	<u>\$ 1,711,354</u>	<u>\$ 406,615</u>	<u>\$ 2,117,969</u>	<u>\$ 1,200,466</u>

See accompanying notes.

Capital Area Community Action Agency, Inc. and Subsidiary
Consolidated Statement of Functional Expenses

Years ended September 30,
2021

Expense	2021										2020
	Head Start	Home Energy Assistance Program	Weatherization Assistance Program	Community Services Block Grant	Food Program	Child Care	Voluntary Pre-K Program	Other Programs	General and Administrative	Total	Summarized Total
Salaries and wages	\$ 1,751,199	\$ 314,620	\$ 70,944	\$ 462,158	\$ 33,296	-	-	\$ 11,067	\$ 234,690	\$ 2,877,974	\$ 2,731,674
Direct program services	250,941	2,622,751	183,713	1,842,045	116,567	760	-	118,657	11,372	5,146,606	1,857,560
Employee benefits	508,757	91,073	20,560	134,619	9,743	-	-	3,219	82,495	850,466	804,780
Repairs and maintenance	186,202	6,931	1,908	10,526	-	-	-	-	19,415	226,982	192,056
Professional fees	233,323	16,000	1,480	13,281	-	-	-	23,324	261,484	548,892	464,642
Occupancy	289,830	26,337	50	71,293	-	-	-	-	919	393,629	480,613
Supplies	32,614	2,380	694	19,610	-	26	-	-	3,348	58,672	109,394
Utilities	87,861	4,098	1,191	11,671	-	-	-	-	2,942	107,763	98,618
Telephone	52,604	12,508	3,045	26,544	-	-	-	-	6,982	101,683	85,401
Training and technical assistance	69,079	-	3,480	7,484	-	-	-	583	6,705	87,331	50,392
Miscellaneous	99,282	2,543	866	23,719	-	-	-	43	11,896	138,349	87,772
Vehicles	19,756	98	4,232	7,385	-	-	-	2	-	31,473	45,195
Insurance	19,166	5,670	7,061	6,716	-	-	-	-	-	54,108	49,784
Depreciation	-	-	-	-	-	-	-	-	-	91,342	65,127
Printing	13,470	4,527	639	8,755	-	-	-	-	5,312	32,703	14,605
Interest	-	-	-	-	-	-	-	-	19,614	19,614	21,546
Travel	2,299	240	1,213	10,463	-	-	-	-	-	14,214	9,259
Technology	12,868	2,632	186	7,683	-	-	-	-	-	28,402	70,749
Equipment	28,310	11,010	2,666	18,985	-	-	-	-	-	62,449	54,557
Special events	2,384	-	-	-	-	-	-	1,478	-	-	-
Postage and shipping	1,763	618	229	1,453	-	-	-	-	-	2,384	630
Board and advisory council	-	-	-	-	-	-	-	-	864	4,927	2,521
Total expenses	\$ 3,662,908	\$ 3,124,036	\$ 304,157	\$ 2,690,389	\$ 159,486	\$ 786	\$ 158,373	\$ 781,615	\$ 1,707	\$ 10,881,670	\$ 7,298,561

See accompanying notes.

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Capital Area Community Action Agency, Inc. and Subsidiary

Consolidated Statements of Cash Flows

	Years ended September 30,	
	2021	2020
Operating activities		
Change in net assets	\$ 917,503	\$ 126,717
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	91,342	65,127
(Gain) loss on sale of property and equipment	(2,111)	49,997
PPP refundable advance recognized	(711,165)	711,165
Changes in operating assets and liabilities:		
Accounts receivable	708	23,158
Grants and contract receivable	(581,917)	(123,127)
Prepaid expenses and other assets	92,744	(23,978)
Accounts payable	(7,701)	158,826
Accrued expenses	2,465	3,137
Unearned revenue	177,042	(9,288)
Net cash provided by operating activities	<u>(21,090)</u>	<u>981,734</u>
Investing activities		
Purchases of property and equipment	(219,341)	(85,408)
Proceeds from sale of property and equipment	11,500	-
Net cash used in investing activities	<u>(207,841)</u>	<u>(85,408)</u>
Financing activities		
Borrowings on micro-enterprise loan	-	1,376
Payments on micro-enterprise loan	(24,369)	-
Payments on line of credit	(25,080)	(22,589)
Payments on note payable	(15,667)	(14,005)
Net cash provided by (used in) financing activities	<u>(65,116)</u>	<u>(35,218)</u>
Increase (decrease) in cash and cash equivalents	(294,047)	861,108
Cash and cash equivalents at beginning of year	1,388,738	527,630
Cash and cash equivalents at end of year	<u>\$ 1,094,691</u>	<u>\$ 1,388,738</u>
Supplemental disclosure of cash flow:		
Cash paid for interest	\$ 19,614	\$ 21,546
Reduction in PPP loan based on ASC 958-605 model	711,165	-

See accompanying notes.

Capital Area Community Action Agency, Inc. and Subsidiary

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Notes to Consolidated Financial Statements

Years ended September 30, 2021 and 2020

1. Summary of Significant Accounting Policies

Capital Area Community Action Agency, Inc. is a non-profit organization engaged in the administration of federal, state, and local grants intended to aid in the reduction of the effects of poverty on the economically disadvantaged. Capital Area Community Action Agency Holdings, Inc. (Holdings) is a wholly-owned subsidiary organized in July 2017 for the purpose of holding real estate. The consolidated financial statements include this wholly owned subsidiary, Holdings, and present the consolidated financial position, activities, and changes in net assets of Capital Area Community Action Agency, Inc. and its subsidiary (collectively, the Agency).

Basis of Accounting

The Agency uses the accrual basis of accounting. The consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Basis of Presentation

Effective October 1, 2020 the Agency has adopted Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers* (topic 606) as the Financial Accounting Standards Board (FASB) believes the standard improves the usefulness and understandability of the Agency's financial reporting. See Note 14 for a description of the restatement necessary as a result of the retrospective application.

Principles of Consolidation

The consolidated financial statements include the accounts of Capital Area Community Action Agency, Inc. and its subsidiary as noted above. All significant intercompany accounts and transactions have been eliminated in consolidation.

Cash and Cash Equivalents

Cash and cash equivalents consist of deposits with financial institutions and deposits in highly liquid money market funds. These accounts are insured by the Federal Deposit Insurance Corporation (FDIC) or the Securities Investor Protection Corporation (SIPC). The Agency's financial instruments exposed to concentrations of credit risk consist primarily of its cash and cash equivalents. Deposits with financial institutions are insured by either the FDIC or the SIPC up to \$250,000 per depositor. Bank deposits at times may exceed federally insured limits. The Agency has not experienced any losses in such accounts.

1. Summary of Significant Accounting Policies (continued)

Accounts Receivable

Accounts receivable balances consist of amounts receivable from outside parties. The Agency provides an allowance for doubtful accounts based upon the anticipated collectibility of each specific account. All receivables are considered by management to be fully collectible. Accordingly, no allowance for doubtful accounts has been recorded.

Grants Receivable

Grants receivable consist primarily of amounts due from grant agencies and local organizations. All receivables are considered by management to be fully collectible. Accordingly, no allowance for doubtful account has been recorded.

Property and Equipment

Property and equipment are recorded at cost less accumulated depreciation. Depreciation is computed on the straight-line method over the estimated useful lives of the related assets. The estimated useful lives are as follows:

	Useful Lives
Building and improvements	39-40 years
Furniture and equipment	5-10 years
Vehicles	5 years
Mobile homes	5 years

Revenue Recognition

Operating revenues

Operating revenues consist principally of proceeds from cost reimbursement federal grants and fee for service state contracts. Revenues from these sources are recognized during the year in which the terms of the grant or contract are satisfied and the related services are provided. See Note 12 regarding concentrations of revenue.

Contributions

Contributions and grants are recorded as with donor restrictions or without donor restrictions when received, depending on the existence and/or nature of any donor restrictions. Contributions of donated noncash assets are recorded at their fair values in the period received.

Notes to Consolidated Financial Statements

1. Summary of Significant Accounting Policies (continued)

Revenue Recognition (continued)

Contributions and grants of cash and other assets are reported as with donor restrictions if they are received with donor stipulations that limit the use and duration of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose of a restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released from restrictions.

If a restriction expires within the same year in which the restricted contributions are received, these contributions are reported as increases in net assets without donor restrictions.

In-kind Contributions

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Agency. Volunteers also provided tutoring and fundraising services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and changes in net assets. The statement of functional expenses presents the natural classification detail of expenses by function and contains certain categories of expenses that are attributable to the program or supporting functions of the Agency. These expenses, such as occupancy, are allocated based on percentage of usage. The department expenses, such as personnel, are allocated based on estimates of time and effort by individual. Other expenses, such as printing and copying, are allocated on a direct method for expenses directly related to the program.

Other Program Expenses

Other program expenses on the consolidated statements of activities and changes in net assets represent various smaller grants and contracts, including but not limited to United Way and United Way Neighboring Counties, Community Human Service Partnership, Project Share, Duke Energy Neighbor Fund, and Talquin Assistance Program.

Notes to Consolidated Financial Statements

1. Summary of Significant Accounting Policies (continued)

Income Taxes

Capital Area Community Action Agency, Inc. is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and has been classified as an other-than-private foundation. Holdings is a not-for-profit organization that is exempt from income taxes under Section 509(a)(2) of the Internal Revenue Code. With few exceptions, the Agency is no longer subject to examinations by major tax jurisdictions for years ended September 30, 2017 and prior.

Subsequent Events

The Agency has evaluated subsequent events through NEED DATE, the date the financial statements were available to be issued. During the period from September 30, 2021 to NEED DATE, the Agency did not have any material recognizable subsequent events.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

2. Available Resources and Liquidity

The Agency receives contributions, grants and other income and considers these revenue streams to be without donor restrictions (if unspecified) and available to meet cash needs for general expenditures. The Agency manages its liquidity to meet 180 days of operating expenses. The table below presents financial assets available for general expenditures within one year at September 30:

	<u>2021</u>	<u>2020</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 1,094,691	\$ 1,388,738
Accounts receivable	141,732	142,440
Grants receivable	<u>1,366,655</u>	<u>784,738</u>
Total financial assets	2,603,078	2,315,916
Net assets with donor restrictions	<u>(406,615)</u>	<u>(303,457)</u>
Financial assets available to meet general expenditure within one year	<u>\$ 2,196,463</u>	<u>\$ 2,012,459</u>

Capital Area Community Action Agency, Inc. and Subsidiary

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Notes to Consolidated Financial Statements

3. Grants Receivable

Grants receivable consists of the following:

	September 30,	
	<u>2021</u>	<u>2020</u>
Low-Income Home Energy Assistance Program	\$ 827,402	\$ 441,188
Weatherization Assistance Program	76,112	37,564
Community Services Block Grant	407,169	131,333
Child Care Food Program	32,839	20,247
Voluntary Pre-K Program	1,510	36
Head Start Community Human Service Partnership	21,036	13,929
Head Start COVID-19	-	140,441
School Readiness Program	587	-
	<u>\$ 1,366,655</u>	<u>\$ 784,738</u>

4. Unearned Revenue

Unearned revenue at September 30, consists of the following:

	<u>2021</u>	<u>2020</u>
		<i>(restated)</i>
Low-Income Home Energy Assistance Program	\$ 56,601	\$ 62,479
Weatherization Assistance Program	83,805	77,559
Community Services Block Grant	91,971	81,158
Other	8,059	21,191
Head Start	98,472	1,856
Voluntary Pre-K Program	57,232	56,543
School Readiness Program	19,453	-
USDA/CCFP	58,959	-
Emergency Food & Shelter Program (FEMA)	3,276	-
	<u>\$ 477,828</u>	<u>\$ 300,786</u>

Notes to Consolidated Financial Statements

5. Property and Equipment

Property and equipment consists of the following:

	September 30,	
	2021	2020
Buildings	\$ 650,486	\$ 650,486
Furniture, equipment, and vehicles	509,332	288,840
Land	125,690	125,690
Mobile homes	<u>59,310</u>	<u>69,195</u>
	1,344,818	1,134,211
Less accumulated depreciation	<u>504,649</u>	<u>422,402</u>
	<u>\$ 840,169</u>	<u>\$ 711,809</u>

Depreciation expense for the years ended September 30, 2021 and 2020 was \$91,342 and \$65,127, respectively.

The U.S. Department of Health and Human Services has reversionary interests in assets purchased with its funds, which have a cost of \$5,000 or more and an estimated useful life of two years or more. The cost and net book value of assets with reversionary interests was \$650,329 and \$301,089, respectively, at September 30, 2021 and \$327,795 and \$208,506, respectively, at September 30, 2020.

6. Operating Leases

The Agency leases office space and office equipment under operating leases. Rent expense for the years ended September 30, 2021 and 2020 was \$355,347 and \$305,507, respectively.

Future minimum rental payments under leases with remaining noncancelable terms in excess of one year are as follows:

Year ended September 30,		
2022	\$	98,120
2023		22,404
2024		7,078
2025		5,393
2026		2,800
2027		-
	<u>\$</u>	<u>135,795</u>

Notes to Consolidated Financial Statements

7. Notes Payable

The Agency has a revolving line of credit agreement with a certain bank in which it may borrow up to \$200,000. Borrowings under the line of credit agreement incur interest at the prime rate (3.25% and 3.25% at September 30, 2021 and 2020, respectively) plus 2.00%, a total of 5.25% and 5.25% at September 30, 2021 and 2020, respectively. Outstanding borrowings on the line of credit were \$1,786 and \$26,866 at September 30, 2021 and 2020, respectively. The maturity date of the line of credit is August 4, 2022.

Notes payable at September 30, consists of the following:

	2021	2020
Note payable to financial institution, interest at 4.99% per annum, payable in monthly installments of \$2,786 including principal and interest and a balloon payment of remaining balance due at maturity in August 2027, collateralized by real estate.	\$ 363,466	\$ 378,858
Note payable to Department of Economic Opportunity as a result of embezzlement by a former employee of the Agency. Former employee is required to make restitution payments to the Agency when the employee has available funds. No specified due date.	<u>135,658</u>	<u>135,933</u>
	499,124	514,791
Unamortized debt issuance costs	2,944	2,944
Notes payable, current portion	<u>15,655</u>	<u>15,282</u>
Notes payable, non-current portion	<u>\$ 480,525</u>	<u>\$ 496,565</u>

Loan issuance costs are deducted from the face value of the note and amortized over the life of the loan.

Future maturities on notes payable are as follows:

<u>Year ended</u> <u>September 30,</u>		
2022	\$	15,655
2023		16,446
2024		17,286
2025		18,168
2026		19,096
Thereafter		<u>412,473</u>
	\$	<u><u>499,124</u></u>

Interest expense for the years ended September 30, 2021 and 2020 was \$19,614 and \$21,546, respectively.

Notes to Consolidated Financial Statements

8. Retirement Plan

The Agency has a 401(k) plan which covers substantially all employees. Participating employees may elect to contribute, on a tax-deferred basis, a portion of their compensation. The Agency matches employee contributions, dollar-for-dollar, not to exceed 3% of employee gross wages. The Agency's contributions to the plan for the years ended September 30, 2021 and 2020 were \$49,640 and \$46,716, respectively.

9. Commitments and Contingencies

The Agency derives the majority of its support from the U.S. Department of Health and Human Services (HHS) and the Florida Department of Economic Opportunity (DEO). All grants are renewable on an annual basis, and the Agency is dependent on these grants for continued activity.

Financial awards from federal, state, and local governmental entities in the form of grants are subject to periodic programmatic and compliance audits. Such audits could result in claims against the Agency for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

The Agency assesses potential liabilities in connection with lawsuits and threatened lawsuits under FASB ASC 450. The filing of a suit or formal assertion of a claim or assessment does not automatically indicate that accrual of a loss is appropriate. An accrual would be inappropriate, but disclosure would be required, if an unfavorable outcome is determined to be reasonably possible but not probable or if the amount of loss cannot be reasonably estimated. If an unfavorable outcome is assessed as probable, an accrual would be appropriate if the amount of loss can be reasonably estimated, and disclosure would be required. The Agency is currently a party to arbitrations in the normal course of operations; however, an accrual is not appropriate based on the unknown outcome of the arbitrations.

10. Donated Services and Facilities

Significant services, materials and facilities are donated to the Agency by various individuals and organizations. Donated material and facilities were recorded at fair market value at the date of donation and have been included in revenue and expenses for the year.

In-kind contributions are as follows for the years ended September 30:

	<u>2021</u>	<u>2020</u>
Head Start	\$ 418,042	\$ 365,291

Management estimates the value of contributed volunteer services not recognized as revenue was \$14,985 and \$2,595 for the years ended September 30, 2021 and 2020, respectively.

Capital Area Community Action Agency, Inc. and Subsidiary

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Notes to Consolidated Financial Statements

11. Net Assets with Donor Restrictions

Net assets with donor restrictions are summarized as follows:

	September 30,	
	<u>2021</u>	<u>2020</u>
		<i>(restated)</i>
Family Support Services	\$ 183,037	\$ 91,091
Talquin Assistance Program	61,325	24,788
Duke Energy Neighbor Fund	23,428	18,216
Truist (formerly SunTrust) Foundation	55,928	67,947
Fire Disaster	16,701	47,631
Hancock Bank covid 19 assistance	26,070	26,950
Other	40,126	26,834
	<u>\$ 406,615</u>	<u>\$ 303,457</u>

12. Concentrations of Revenue

The Agency received approximately 32% and 50% of its revenue directly from the Federal government during the years ended September 30, 2021 and 2020, respectively. An additional 56% and 38% of the Agency’s revenue was received from the Federal government as a pass-through from the state of Florida during the years ended September 30, 2021 and 2020, respectively.

13. Paycheck Protection Program Loan

On May 5, 2020, the Agency received loan proceeds in the amount of \$711,165 under the Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), provides for loans for amounts up to 2.5 times average monthly payroll expenses for qualifying organizations. The Agency received confirmation during 2021 that all loan proceeds received have been forgiven. Therefore, the forgiven loans have been recognized in income and are presented as other revenue on the statement of activities and changes in net assets for the year ended September 30, 2021.

Notes to Consolidated Financial Statements

14. Implementation Adjustments

Net assets as of October 1, 2019 has been restated to reflect the following adjustments:

During 2021, the Agency adopted ASU 2014-09, *Revenues from Contracts with Customers* (Topic 606). The Agency applied the retrospective transition method and therefore applied the revenue standard to all contracts that were not completed as of October 1, 2019. Based on the Agency's analysis of open contracts as of October 1, 2019, the adoption of this guidance did have a material impact on the Agency's financial statements, including its opening financial position at the date of initial application, as the timing of revenue recognition under the new standard is materially different from the Agency's previous revenue recognition policy. Certain contracts that were previously deferred were determined to be contributions with donor restrictions and therefore recognized as restricted revenue in the year it was received.

The net effects of the prior period adjustment on the beginning net assets balance as of October 1, 2019 was an increase in net assets of \$216,435. Additionally, the net effects of the prior period adjustment on the Agency for the year ended September 30, 2020 was an increase in restricted revenue of \$32,239 and a decrease in unearned revenue of \$248,674.

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Other Financial Information

Capital Area Community Action Agency, Inc. and Subsidiary

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Consolidating Schedule of Financial Position

December 31, 2021

	Agency	Holdings	Consolidating and Eliminating Entries	Consolidated Totals
Assets				
Current assets:				
Cash and cash equivalents	\$ 1,046,859	\$ 47,832	\$ -	\$ 1,094,691
Accounts receivable	141,732	-	-	141,732
Grant receivable	1,366,655	-	-	1,366,655
Prepaid expenses and other current assets	5,406	-	-	5,406
Intercompany receivables	8,224	-	(8,224)	-
Total current assets	2,568,876	47,832	(8,224)	2,608,484
Construction in progress	129,912	-	-	129,912
Property and equipment, net	358,355	481,814	-	840,169
Total assets	\$ 3,057,143	\$ 529,646	\$ (8,224)	\$ 3,578,565
Liabilities and net assets				
Current liabilities:				
Accounts payable	\$ 315,937	\$ 8,425	\$ -	\$ 324,362
Accrued expenses	160,440	-	-	160,440
Unearned revenue	477,828	-	-	477,828
Current maturities of debt	-	15,655	-	15,655
Intercompany payables	-	8,224	(8,224)	-
Total current liabilities	954,205	32,304	(8,224)	978,285
Line of credit	1,786	-	-	1,786
Micro-enterprise loan	-	-	-	-
Notes payable	135,658	344,867	-	480,525
Refundable advance	-	-	-	-
Total liabilities	1,091,649	377,171	(8,224)	1,460,596
Net assets:				
With donor restrictions				
Restricted for purpose or time	406,615	-	-	406,615
Without donor restrictions				
Undesignated net assets	1,558,879	152,475	-	1,711,354
Total net assets	1,965,494	152,475	-	2,117,969
Total liabilities and net assets	\$ 3,057,143	\$ 529,646	\$ (8,224)	\$ 3,578,565

See report of independent auditors.

Capital Area Community Action Agency, Inc. and Subsidiary
 Consolidating Schedule of Activities and Changes in Net Assets

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Year ended December 31, 2021

	Agency	Holdings	Consolidating and Eliminating Entries	Consolidated Totals
Changes in net assets:				
Revenues and other support:				
Grant revenue	\$ 10,455,029	\$ -	\$ -	\$ 10,455,029
Contributions and other support	172,915	-	-	172,915
In-kind contributions	418,042	-	-	418,042
Other revenue	753,187	102,396	(102,396)	753,187
Total revenues and other support	11,799,173	102,396	(102,396)	11,799,173
Expenses:				
Program services	10,202,451	-	(102,396)	10,100,055
Support services	735,347	46,268	-	781,615
Total expenses	10,937,798	46,268	(102,396)	10,881,670
Change in net assets	861,375	56,128	-	917,503
Net assets at beginning of year	855,445	96,347	-	951,792
Prior period adjustment (Note 14)	248,674	-	-	248,674
Net assets at beginning of year, as restated	1,104,119	96,347	-	1,200,466
Net assets at end of year	\$ 1,965,494	\$ 152,475	\$ -	\$ 2,117,969

See report of independent auditors.

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Other Reports

**Report of Independent Auditors on Internal Control Over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards***

Board of Directors
Capital Area Community Action Agency, Inc. and Subsidiary

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Capital Area Community Action Agency, Inc. and Subsidiary (the Agency), which comprise the consolidated statements of financial position as of September 30, 2021 and 2020, and the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements and have issued our report thereon dated AUDIT REPORT DATE.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described below as items 2021-001 that we consider to be a significant deficiency.

Page Two

2021-001 Journal Entry Approval

Criteria: The Committee for Sponsoring Organizations (COSO) defines internal controls as, “a process effected by an entity’s board, management, and other personnel, designed to provide reasonable assurance of the achievement of objectives relating to operations, reporting, and compliance.”

In addition, accurate accounting, tracking, and reporting of Federal and State funds is imperative to ensure compliance with Federal and State laws, regulations, and provisions of grant agreements.

Condition: The Agency’s procedures for the review and approval of journal entries is not adequately designed to prevent and detect fraud and misstatement in a timely manner. Journal entries are being posted and approved but include errors and year end journal entries are not being reviewed and approved in a timely manner.

Effect: The Agency must reverse and repost various entries throughout the year due to inadequate procedures in performing the review. Year-end journal entries included within the audited trial balance had not been formally approved.

Cause: The process for creating the journal entries and providing back up support includes multiple entries for various transactions that do not inter-relate. This causes the review process to slow and increases the risk of error without approval from an individual with a high degree of understanding and/or skill.

Recommendation: To avoid erroneous or unauthorized journal entries from being recorded, we recommend that the supporting documentation be prepared for journal entries and that an individual with suitable skill and knowledge who is outside of the journal entry initiation process review and approve all journal entries, including supporting documentation, in a timely manner. The documentation of review and approval should be maintained either in hardcopy or electronic format. Additionally, journal entries should be limited to an individual transaction or a set of transactions that are related or similar in nature. This will allow for a more thorough review to occur and reduce the number of errors.

[Management’s response]

[Describe Management’s Response to the Identified Control Deficiency.]

Page Three

Compliance and Other Matters

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

Agency's Response to Findings

The Agency's response to the findings identified in our audit is described above. The Agency's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Tallahassee, Florida
NEED DATE

Report of Independent Auditors on Compliance for the Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

Board of Directors
Capital Area Community Action Agency, Inc. and Subsidiary

Report on Compliance for Each Major Federal Program

We have audited Capital Area Community Action Agency, Inc. and Subsidiary's (the Agency) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal program for the year ended September 30, 2021. The Agency's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

Page Two

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

Basis for Qualified Opinion on CFDA 93.569 Community Service Block Grant Program

As described in the accompanying schedule of findings and questioned costs, the Agency did not comply with requirements regarding CFDA 93.569 Community Service Block Grant Program as described in finding number 2021-002 for Special Tests and Provisions for Tri-Partite Board. Compliance with such requirements is necessary, in our opinion, for the Agency to comply with the requirements applicable to that program.

Qualified Opinion on CFDA 93.569 Community Service Block Grant Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CFDA 93.569 Community Service Block Grant Program for the year ended September 30, 2021.

Report on Internal Control Over Compliance

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

Page Three

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2021-002, 2021-003, 2021-004, that we consider to be significant deficiencies.

The Agency's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Agency's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Tallahassee, Florida
NEED DATE

Capital Area Community Action Agency, Inc. and Subsidiary

Schedule of Expenditures of Federal Awards

Year ended September 30, 2021

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<u>Grantor and Program Title</u>	<u>CFDA Number</u>	<u>Passthrough Award No.</u>	<u>Total Expenditures</u>	<u>Transfers to Subrecipients</u>
<u>Direct Federal Awards</u>				
United States Department of Health and Human Services				
Head Start	93.600	N/A	\$ 3,753,886	-
COVID 19- Head Start	93.600	N/A	32,343	-
Total - Head Start			<u>3,786,229</u>	<u>-</u>
Total Expenditures of Direct Federal Awards			<u>3,786,229</u>	<u>-</u>
<u>Indirect Federal Awards</u>				
United States Department of Agriculture				
Passed Through:				
State of Florida, Department of Health				
Child and Adult Care Food Program	10.558	S-731	167,285	-
United States Department of Health and Human Services				
Passed Through:				
State of Florida, Department of Economic Opportunity				
Low-Income Home Energy Assistance Program	93.568	E-1994	1,720,448	-
COVID 19 - Low-Income Home Energy Assistance Program	93.568	E-1994	1,676,404	-
Total - Low-Income Home Energy Assistance Program			<u>3,396,852</u>	<u>-</u>
United States Department of Health and Human Services				
Passed Through:				
State of Florida, Department of Economic Opportunity				
Community Services Block Grant Program	93.569	E-1994	2,093,287	528,500
COVID 19 - Community Services Block Grant Program	93.569	E-1994	800,386	-
Total - Community Services Block Grant Program			<u>2,893,673</u>	<u>528,500</u>
United States Department of Energy				
Passed Through:				
State of Florida, Department of Economic Opportunity				
Weatherization Assistance Program	81.042	E-1994	142,450	-
United States Department of Homeland Security				
Passed Through:				
Federal Emergency Management Agency				
Emergency Food and Shelter Program	97.024	37-1656-00 008	3,847	-
Total Expenditures of Indirect Federal Awards			<u>6,604,107</u>	<u>528,500</u>
Total Expenditures of Federal Awards			<u>\$ 10,390,336</u>	<u>\$ 528,500</u>

Note 1 - This Schedule of Expenditures of Federal Awards (the Schedule) includes the Federal grant activity of the Capital Area Community Action Agency, Inc. and Subsidiary for the year ended September 30, 2021, and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Note 2 - Amounts included on this Schedule include only the expenditure of Federal Awards received from an awarding agency. The amounts on the accompanying statements of activities and changes in net assets include additional expenditures associated with other resources committed by the Agency for purposes of fulfilling the grant programs.

Note 3 - The Organization has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.

See report of independent auditors.

**Schedule of Findings and Questioned Costs
Relating to Federal Awards**

Year ended September 30, 2021

Section I -- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

Federal Programs

Type of auditor's report issued on compliance for major federal programs?	Qualified
Internal control over Federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.569	Community Services Block Grant Program

Dollar threshold used to distinguish between Type A and Type B programs:	Federal	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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Section II -- Financial Statement Findings

We noted no matters involving internal control over financial reporting and its operation that we considered to be material weaknesses and/or significant deficiencies required to be reported in accordance with *Government Auditing Standards*.

Section III -- Federal Award Findings and Questioned Costs

2021-002 Internal Controls Over Compliance - Special Tests and Provisions (Tri-Partite Board) - Community Service Block Grant Program (CSBG) - CFDA 93.569 - Grant Period Year Ended September 30, 2021

Criteria: In accordance with the requirements of the Program outlined in CFDA 93.569, CSBG and The CSBG Act at 42 USC 9910(a) nonprofit organizations administer CSBG through a board comprising one-third (1/3) of the members be elected representatives in the community or their designee.

Condition: The Agency was unable to meet the 1/3 requirement for public elected/appointed officials during the year ended September 30, 2021.

Questioned Costs: N/A

See report of independent auditors.

Capital Area Community Action Agency, Inc. and Subsidiary

Schedule of Findings and Questioned Costs
Relating to Federal Awards
(Continued)

Year ended September 30, 2021

Section III -- Federal Award Findings and Questioned Costs (Continued)

2021-002 Internal Controls Over Compliance - Special Tests and Provisions (Tri-Partite Board) - Community Service Block Grant Program (CSBG) - CFDA 93.569 - Grant Period Year Ended September 30, 2021 (Continued)

Effect: The Agency is out of Compliance with the provision requiring a Tri-Partite Board as defined by The CSBG Act at 42 USC 9910.

Cause: While the Agency's internal controls did identify a lack of participation in this area, they did not include control activities to resolve the non-compliance in a timely manner.

Recommendation: The Agency should implement procedures to mitigate the risk of prolonged non-compliance that are triggered when non-compliance with Tri-Partite Board requirements are identified.

Management's Response: XXX

2021-003 Internal Controls Over Compliance - Sub-recipient Monitoring - Community Service Block Grant Program (CSBG) - CFDA 93.569 - Grant Period Year Ended September 30, 2021

Criteria: In accordance with the requirements of the Program outlined in CFDA 93.569, when a pass-through entity provides a federal award to a subrecipient, the pass-through entity must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward.

Condition: The Agency did not monitor their sub-recipients processes for participant eligibility with CSBG criteria.

Questioned Costs: N/A

Effect: The Agency's risk for approving ineligible funding to their subrecipient for individual assistance is increased.

Cause: The Agency does not historically passthrough CSBG funds to a third party and was required to pass these funds through based on the contract requirements. While they were aware of the requirement to perform subrecipient monitoring, they did not perform those procedures to the subrecipients internal controls over eligibility determination.

Recommendation: The Agency should implement procedures to ensure that subrecipient monitoring procedures are implemented for all compliance requirements and perform these procedures on a routine basis.

Management's Response: XXX

See report of independent auditors.

Capital Area Community Action Agency, Inc. and Subsidiary

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Schedule of Findings and Questioned Costs
Relating to Federal Awards
(Continued)

Year ended September 30, 2021

Section III -- Federal Award Findings and Questioned Costs (Continued)

2021-004 Internal Controls Over Compliance - Eligibility - Community Service Block Grant Program (CSBG) - CFDA 93.569 - Grant Period Year Ended September 30, 2021

Criteria: In accordance with the requirements of the Program outlined in CFDA 93.569, the official poverty guidelines as revised annually by HHS shall be used to determine eligibility. The CARES Act allows a state to adopt a revised poverty guideline but it may not exceed 200 percent of the HHS-determined poverty guidelines.

Condition: The test of the Agency's controls over compliance with eligibility compliance requirements resulted in two of 40 samples where the controls were not documented and as such could not be determined to be in place. The test of the Agency's controls over compliance with eligibility compliance requirements resulted in one of 40 samples where the controls did not detect errors in the determination of income for eligibility.

Questioned Costs: \$0.00

Effect: The Agency's risk for approving ineligible funding for individual assistance is increased.

Cause: Pressures from COVID-19 resulted in controls being performed by others during an absence of qualified personnel and other communication issues. These pressures caused certain procedures in the process to be over-looked, improperly documented, or performed by someone without the requisite knowledge or training.

Recommendation: The Agency should implement procedures to ensure that when pressures arise that create additional risk for error and/or non-compliance, additional safeguards are put in place including routine monitoring and cross training.

Management's Response: XXX

Section IV -- Other Matters

No other matters.

See report of independent auditors.

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Management Response Place Holder 1

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Management Response Place Holder 2

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Capital Area Community Action Agency, Inc. and Subsidiary

Summary Schedule of Prior Audit Findings
Federal Awards

Year ended September 30, 2021

Finding Number

Prior Audit Finding

2020-001

United States Department of Health and Human Services
Passed Through: State of Florida, Department of Economic Opportunity
93.568 - Low-Income Home Energy Assistance Program

Condition: The intake workers who recommend LIHEAP payments are not required to attend training regularly to go over what items are allowed and disallowed. Additionally, the supervisors approving LIHEAP payments are also not required to attend training regularly. Documentation maintained for support of the payments does not clearly identify the criteria applied.

Auditor Recommendation: None noted.

Current Status: Resolved

See report of independent auditors.

Capital Area Community Action Agency

CHIEF EXECUTIVE OFFICER REPORT JUNE 2022

Administrative

- Thomas Howell Ferguson has completing the audit of FY 2019-2020.
- Litigation Status: A civil suit has been filed by former employee alleging discrimination. Working with our insurance company for representation. This is an ongoing case that is scheduled for December. *(This is not a new post but will stay here until resolved)*

Impact: Better benefits for staff. Better fiscal accountability.

Programmatic

- Disaster Recovery Support Grant – On-site monitoring of homes rehabbed was completed by Thomas Howell Ferguson June 22. DEO is releasing another \$178,000 to help with rehousing ReBuild clients. Suwannee River allocation of \$45,000 should enable us to complete work in progress and take on a couple new cases. No waiting list clients will be able to be helped at this time.
- Continue with monthly Head Start management calls with Region IV HHS Office Specialist.
- DEO Monitoring of LIHEAP, CSBG, and WAP was completed with no findings.
- DEO has requested that Capital Area take over the Weatherization Assistance Program from the Suwannee River Economic Council. Awaiting the transfer for the interim.
- A summer childcare program at the Royal Head Start Center is in its six week cycle.
- Franklin County awarded the State Housing Initiatives Partnership (SHIP) program to the Agency.

Impact: Redesigning entitlement programs toward more independency services.

Communications and Outreach

- Maintain regular meeting schedule with Jim McShane, CareerSource Capital Region.
- Participated in FACA Board of Directors and Executive Committee Meetings.
- Participated in UPHS Advocacy Committee, Board meetings.
- Participated in the Florida Head Start Association Director's Affiliate Meetings and Board meeting.

Impact: Developing the infrastructure necessary to support the Agency mission

Resource Development

- Kenneth Taite, Haggai Construction General Contractor, is working on the Franklin Head Start renovation of the Van Johnson Complex wing. Franklin Head Start will operate from the 6th Street Recreation Center while renovations are completed.

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



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Out of Office

- June 22-24 – Leadership Florida Conference Orlando
- July 5 – PTO
- July 21-22 - PTO