

Capital Area Community Action Agency

**Board of Directors Meeting
Agenda
Tuesday, March 28, 2023 – 6:00 pm
Via Microsoft Teams**

I. Call to Order	Quincee Messersmith – Chair	
II. Agenda Approval		Page
III. Sign-In/Attendance/Introductions		
IV. Action – Recommendation for Review & Approval		
A. Board Activity		
i) Board Meeting Minutes – January 24, 2023		2
ii) Executive Committee Minutes – February 28, 2023		5
B. Financial Report	Kate Beam	7
• Narrative		
• Revenue & Expenditures Agency-wide		
• Balance Sheet		
• Revenue & Expenditures – major programs		
• Head Start Non Federal Share Match		
• Head Start Credit Card Activity		
C. Head Start COLA and Quality Improvement	Tim Center	
V. Organizational Standards	Tim Center	32
• Risk Assessment		
VI. Chief Executive Officer’s Report	Tim Center	40
VII. Chief Operating Officer’s Report		
• Program Updates	Nina Self	74
VIII. Chair’s Report		
IX. Adjournment		

Next Board of Directors Meeting 5/23/2023 – 6:00 pm – Microsoft Teams Video

Next Executive Committee Meeting 4/25/2023 - 5:30 pm – Microsoft Teams Video



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Capital Area Community Action Agency

Board of Directors Meeting Minutes January 24, 2023

Members in Attendance:

Quincee Messersmith, Chair
Brent Couch, Vice-Chair
Shanetta Keel, Treasurer
Lisa Edgar, Secretary
Melissa Miller, Member-At-Large
Allen Jones
John Grant
Nicole Nishimoto

CACAA Staff:

Tim Center
Nina Self
Kate Beam
Margaret Watson
Venita Treadwell
Gloria Nelson
Terry Mutch

The meeting was called to order at 6:03 p.m. by the Chair. A quorum was established.

The Chair entertained a motion to approve the agenda. Ms. Edgar moved to approve the agenda. Mr. Grant seconded the motion. The motion was approved unanimously.

ACTION ITEMS

Approval of Minutes

The Chair entertained a motion to approve the minutes of November 15, 2022. Ms. Edgar moved approval of the minutes. Mr. Grant seconded the motion. The motion was approved unanimously.

The Executive Committee Minutes of December 13, 2022, are being submitted to the Board for review.

Mr. Center reported that Mr. Couch seat is up for renewal. Mr. Couch said after consideration of his position on the Board, he announced his resignation to the Board, expressing appreciation for the time served as a Board member. Mr. Center asked Board members if anyone was interested in resuming the seat as Vice-Chair. The Board agreed to table the discussion until the next Board meeting.

Board Seating

Mr. Center reminded Board members that Board seating's are 3-year term limits. Ms. Keel's seat is up for renewal. Ms. Keel has represented the Board as Treasurer. Ms. Keel expressed interest in remaining as Treasurer on the Board.

The Chair entertained a motion to renew Ms. Keel's seat on the Board. Ms. Edgar moved to renew Ms. Keel on the Board. Ms. Nishimoto seconded the motion. The motion was unanimously approved.

FINANCIAL REPORTS

Ms. Beam, Finance Director, presented the financial reports for the month ending November 30, 2022. She reported that the Agency's financial statement narratives are broken out into major programs, and the grants cross over the fiscal year with variances being noted with explanation. Ms. Beam reported

to the Board that the Agency is within budget with Revenue and Expenditures for the two months of the fiscal year.

The Chair entertained a motion to accept the Financial Report. Ms. Miller moved to accept the Financial Report. Ms. Keel seconded the motion. The motion was approved unanimously.

Auditor RFP Responses

Ms. Beam presented the Auditor RFP Responses. She noted that the Auditor RFP is one of the Organizational Standards required by DEO every five years. Ms. Beam recommendation was to continue with the current auditor Thomas Howell Ferguson based on the score card for the next five years.

The Chair entertained a motion to approve Thomas Howell Ferguson. Mr. Grant moved to approve Thomas Howell Ferguson as Auditor. Ms. Keel seconded the motion. The motion was approved unanimously.

Ms. Edgar asked for point of information as to the recommendation of Thomas Howell Ferguson being selected as the Auditor. Mr. Center noted Thomas Howell Ferguson familiarity with Agency programs. Their relationship and integrity as an auditing firm has proved successful for the Agency financially. Mr. Couch expressed that they are versed in the non-profit world.

CEO REPORT

The Chief Executive Officer (CEO), presented the report for the month of January 2023. He reported that the Agency is examining a redesign of the website to increase functionality for editing purposes.

The Agency received an email from the Inspector General about the Agency being audited by DEO, as part of their annual audit plan for risk management. Staff is working directly with DEO in reviewing Single Audit Act findings, financial statements and Holdings expenditures. There was some discussion on the audit process. No documents were received by the Agency at this time to determine the plan of action.

A lawsuit filed by a former employee alleging discrimination has not been settled. The case is being continued. Depositions are being scheduled for the Spring.

The Low-Income Water Assistance Program (LIWAP) for water and utility relief is now available. LIHEAP staff will be trained on how to use SERA, the data management system to input client information. The Agency will be filing a Letter of Intent with the United Way of Big Bend our desire to continue to be an affiliate to apply for grant funds. We will also file with the Northwest Florida Affiliate to fund programs in Calhoun County.

Mr. Center shared that Board meeting locations have not been a success. The TCC's downtown location and TCC Ghazvini Center are not available for in-person meeting space. We continue to research locations for in-person meetings.

The Head Start Golden Apple Gala will be held in the spring.

COO REPORT

The Chief Operating Officer (COO) presented the Summary of Programs for the month of December 30, 2022.

The COO shared that classes are over for Getting Ahead. 61 participants graduated from Getting Ahead. Most of the participants will move into Staying Ahead.

The COO reminded the Board that Weatherization continues to work on the completion of homes. Funding from the federal infrastructure bill has been received.

A report was shared with the Board on the close-out of the Disaster Recovery.

The Agency posted an RFP for Janitorial Services for both office locations and Center locations. The bids are due January 31, 2023. The postings are on the Agency's website and Facebook Page.

Ms. Keel asked why daily average attendance is down at the Centers. Mr. Center said we are advertising to increase our students' enrollment.

CHAIR'S REPORT

The Chair asked Mr. Center if he was aware of room rental availability at the Airport? Mr. Center will bring updated information back to the Board at the next Board meeting.

There was a discussion about changing Board meetings locations and meeting times to accommodate Board members that may not have availability in the evenings. A Survey Monkey will be sent out to the Board on their interest.

The meeting adjourned at 7:13 PM.

Ms. Edgar, Secretary

Date

Capital Area Community Action Agency

**Executive Committee
Meeting Minutes
February 28, 2023**

Members in Attendance

Quincee Messersmith, Chair
Lisa Edgar, Secretary
Shanetta Keel, Treasurer
Melissa Miller, Member-at-Large

CACAA Staff:

Tim Center
Nina Self
Kate Beam
Margaret Watson

The meeting was called to order at 5:40 p.m. by the Chair. A quorum was established.

The Chair entertained a motion to approve the agenda. Ms. Edgar moved to approve the agenda. Ms. Miller seconded the motion. The motion was approved unanimously.

ACTION ITEMS

The Chair entertained a motion to approve the minutes. Ms. Edgar moved to approve the minutes. Ms. Miller seconded the motion. The motion was unanimously approved.

FISCAL

Ms. Beam, Finance Director, presented the financial reports dated as of December 31, 2022. She reported that the interim Agency financial statement narratives are broken out into major programs, and grants cross over the fiscal year with variances being noted with explanation. Ms. Beam reported to the Board that the Agency is within budget with Revenue and Expenditures, with a restricted net income.

The Chair asked for point of information on the new variances as to whether the overages will balance over time? There was some discussion that adjustments will need to be made in the next few months as such a Budget Amendment will be brought before the Board to approve.

Ms. Keel asked for point of information on a budget line-items that are always over budget? How do we compensate for these line-items? Ms. Beam explained that other line items will be less than what was budgeted, and funds will balance at the end of the year. We budget based on past performances.

Ms. Beam asked for the status of E-Rate. No information has been received from the e-rate consultants. More information will be provided to the Board at the next meeting.

The Chair entertained a motion to accept the financial report. Ms. Keel moved to accept the financial report. Ms. Edgar seconded the motion. The motion was unanimously approved.

CEO Report

The CEO presented the CEO report for the month of February 2023. He reported that depositions were being taken for a former employee who filed a civil suit against the Agency.



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Mr. Center reminded the Board that we separated the COO and Human Resources. Ms. Watson has been promoted to HR Manager. We are working to get policies and procedures in place.

The CEO reported he is examining a redesign of the Agency's website to increase functionality. Program Managers will have access to update their program areas. He reported that Getting Ahead classes are underway and Staying Ahead clients are receiving case management.

The CEO reported that he continue with monthly meetings with Jim McShane, CareerSource Capital Region, and the Head Start Management calls with Region IV HHS Office Specialist.

The CEO met with the Franklin County City Manager to receive updates on Franklin County operations as it relates to Head Start. The HS renovations were extreme in costs for the new Head Start location so we are now seeking options to purchase a building.

The CEO reported that the Agency will be applying for the United Way of Big Bend for Getting Ahead in all counties.

Ms. Miller asked for point of interest on funding for Getting Ahead. If funds are not received for Getting Ahead what position will that put the Getting Ahead program? Mr. Center said technically have funds, but we are only allowed to serve clients who meet eligibility criteria. This Grant will allow more social economic groups into the program.

Ms. Keel asked for point of interest on Human Resources Manual creation process. Are we consulting with other agencies? We asked other CAP agencies to share their manuals.

CHAIR'S Report

The Chair thanked Board Members for being supportive and attending meetings.

Meeting adjourned at 6:09 P.M.

Ms. Lisa Edgar, Secretary

Date

**Financial Statement Narrative
For the Four Months Ending January 31, 2023
Capital Area Community Action Agency**

As of January 31, 2023, we have completed four months of the fiscal year and, as a benchmark, we would expect the year-to-date actual expenses and revenue to be around 33% of the annual budget. At month end, the Year to Date Actual Revenue and Expenses are 30% and 29% respectively, with a restricted net income of \$127,477.

Non-Federal Share (NFS) Match at January 31, 2023, is \$228,626 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 2022-2023, 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 Four Months Ending January 31, 2023
Capital Area Community Action Agency**

Agency Wide Variances

- **Retirement** – is currently over the budget benchmark with more employees choosing to participate in this benefit than forecasted. A dip in summer payroll will offset this slightly.
- **Office Supplies** – is over the benchmark budget due mostly to some office furniture purchases. With careful planning, this line item should stay under budget.
- **Program Supplies** – is over the benchmark budget with a number of supply purchases. These should be reduced during the summer months and may come into line, however inflation has hit this line item harder than most.
- **Kitchen Supplies** – is over the benchmark budget with a number of kitchen supply purchases. These should be reduced during the summer months and may come into line, however inflation has hit this line item harder than most.
- **Copies / Printing / Copier** – is currently over the benchmark budget with several large paper and toner purchases along with form and business card printing.
- **Contractual Services – Health Disabilities**- is over the benchmark budget with a number of assessments and treatment for the new school year. There is also \$20K available in Head Start ARPA which is not reflected in this year's budget.
- **General Liability and Property Insurance** – is over benchmark budget due to the annual 25% down payment along with the first of nine regular payments. Over the course of the year this expense will come into line barring no unforeseen additions.
- **Vehicle Expense** - is over benchmark budget primarily due to the 25% down payment for auto insurance. This line item is underfunded due to higher than anticipated insurance expenses and will go over budget. The budget line covers insurance but not maintenance and gas for multiple vehicles.
- **Technology** – is over the budget benchmark with a number of annual software expenses being paid in October. This number should come into line over the course of the year.
- **Dues / Subscriptions** – is slightly over the benchmark budget with a number of annual subscriptions renewed.
- **Meetings/Workshops/Training**-is over the budget benchmark with a number of Zoom expenses. These may be moved to another category to better adhere to the budget.
- **Training and Technical Assistance** -is over the benchmark budget with a number of training opportunities. This line item should come into line over the course of the next few months.
- **Legal Expenses** – is over benchmark budget. Without additional expenses, it should stay within budget.

CSBG Variances

- **Office Supplies** – is over with budget benchmark with office furniture purchases and Getting Ahead Supplies.
- **Vehicle Expense** - is over benchmark budget in CSBG primarily due to the 25% down payment for auto insurance. This line item is underfunded due to higher than

**Financial Statement Narrative
For the Four Months Ending January 31, 2023
Capital Area Community Action Agency**

anticipated insurance expenses and will go over budget. The budget line covers insurance but not maintenance and gas for multiple vehicles.

- **Dues / Subscriptions – is over the benchmark budget with a number of annual subscriptions renewed recently.**
- **Expendable Equipment – is over budget with the purchase of a projector and three computers. This overage will be offset in another category with available funds.**
- **Meetings/Workshops/Training – is at budget with an entry in a line item with no budget.**
- **Advertising – is over the benchmark budget and will go over budget due to recruitment efforts with Indeed.**

LIHEAP Variances

- **Program Supplies – is at budget with a purchase being expensed to an unbudgeted category.**
- **Contractual Services / Professional – is over the benchmark budget with the use of contracted employees. This overage is offset with lower salaries, fringe and indirect costs.**

WAP Variances

- **Program Supplies - is at budget. There is no budget line here to absorb the expense.**
- **General Liability and Property Insurance – is over benchmark budget due to a payment to ISU Insurance for Pollution Occurrence Insurance. This line item is forecasted to go over budget by \$1500.**
- **Equipment Maintenance – is over budget due to maintenance on a calibration gun. This line item will go over budget by approximately \$500 if there are no additional unforeseen expenses.**
- **Technology – is over the benchmark budget due to antivirus software purchased. No other expenses are forecasted to go here.**
- **Registration Fees – is over the benchmark budget with an addition of an expense in an unbudgeted category. This vehicle registration could be moved to vehicle expense to adhere to the budget.**
- **Advertising – is over the benchmark budget due to a Notice of Interest for contractors. This line item should come into line over the course of the year.**

Head Start ARPA Variances

- **Contractual Services – Health / Disabilities - is over budget but there are available funds in Contractual Services / Professional to offset.**

**Financial Statement Narrative
For the Four Months Ending January 31, 2023
Capital Area Community Action Agency**

Head Start Variances

- Travel In Area - is over budget due to increased travel required in Franklin Co. and Jefferson Co. This budget line will go over budget in the next couple of months based on current spending.
- Office Supplies - is over benchmark budget due to a significant amount of equipment being charged to this line item. Fiscal will work with staff to determine if some of this should be moved to the Expendable Equipment category which has an unused budget of \$10,000.
- Program Supplies - is over benchmark budget with the purchase of a number of needed items. This line item should come into an acceptable variance over the next couple of months.
- **Copies/Printing/Copier - is over the benchmark budget with a number of paper and toner purchases recently.**
- **Contractual Services – Health/Disabilities – is over the budget benchmark with continued services related to our students. These expenses will taper off during the summer months and we can assess how to proceed during the first couple of months of the new school year.**
- General Liability and Property Insurance - is over benchmark budget due to the annual 25% down payment along with the first of nine regular payments. Over the course of the year this expense will come into line barring no unforeseen additions.
- Communications - is over benchmark budget and will go over budget based on current spending. Total spending for the year is forecasted to be \$78,000 while only \$45,000 is budgeted.
- **Repairs and Maintenance – Recurring – is over the benchmark budget with recurring costs averaging over \$11K per month. This line item is forecast to go over budget by \$25K unless the HDST ARP funds (\$30K) are utilized prior to their expiration.**
- Repairs and Maintenance – Nonrecurring - is slightly over benchmark budget with two large repairs at South City and Royal. This should come into line over the next couple of months. There is \$10K in Nonrecurring funds available in HDST ARP until the funds expire.
- Vehicle Expense - is over benchmark budget primarily due to the 25% down payment for auto insurance. This line item is underfunded due to higher than anticipated insurance expenses and will go over budget. The budget line covers insurance but not maintenance and gas for multiple vehicles. It is forecasted that this line item will go over budget by \$14K.
- Technology - is over the budget benchmark with a number of annual software expenses being paid in October. This number should come into line over the course of the year.
- Meetings/Workshops/Training - is at budget because there is no line item in the budget for this expense. Policy Council will consider whether to move these Zoom expenses to Parent Activities at their next meeting.

**Financial Statement Narrative
For the Four Months Ending January 31, 2023
Capital Area Community Action Agency**

- Dues/Subscriptions – is slightly over benchmark budget with a number of annual payments paid in October and November. This variance should come in line over the next couple of months.
- Training and Technical Assistance – is slightly over benchmark budget with several early bird training bookings. It should be within an acceptable variance in the next couple of months.
- Advertising – *is over the benchmark budget due to employee recruitment with Indeed.*

**Capital Area Community Action Agency
Statement of Revenues and Expenditures
For the Four Months Ending 1/31/2023**

	33%	Total Budget			
		Total Budget - Original	Current Year Actual	Variance - Original	%
Revenue					
Government Contracts - FEDERAL - DIRECT	4000	4,243,209	1,408,084	(2,835,125)	33%
Government Contracts - STATE	4010	8,082,273	2,120,647	(4,567,413)	26%
Government Contracts - LOCAL	4020	90,000	54,598	(35,402)	61%
Grants - Other Not-for-Profits	4100	15,160	11,422	(3,737)	75%
Grants - All Other Sources	4120	8,000	865	(7,135)	11%
Contributions	4200	1,000	302	(698)	30%
Contributions- Restricted	4210	1,200	36,627	35,427	3052%
Special Events	4300	2,000	3,440	1,440	172%
Commissions-Vending/Photo	4320	0	6,161	6,161	100%
Interest Income	4950	0	202	202	100%
Fringe Pool Revenue	4960	835,840	281,463	(554,377)	34%
Indirect Pool Revenue	4970	681,043	235,297	(445,746)	35%
Other Revenue	4995	<u>1,000</u>	<u>5,278</u>	<u>4,278</u>	528%
Total Revenue		<u>13,960,725</u>	<u>4,164,386</u>	<u>(8,402,125)</u>	30%
Expenditures					
Salaries & Wages	6010	3,194,356	971,232	2,223,124	30%
Fringe	6110	945,726	281,463	664,263	30%
FICA	6120	228,900	70,144	158,756	31%
Unemployment	6130	38,000	12,316	25,684	32%
Workers Compensation	6140	50,000	18,309	31,691	37%
Health Insurance	6150	400,660	130,703	269,957	33%
Life Insurance	6160	30,000	10,365	19,635	35%
Retirement	6170	50,000	19,444	30,556	39%
Staff Screenings	6180	4,980	112	4,868	2%
Indirect Costs	6210	727,726	238,097	489,629	33%
Travel - In Area	6310	25,356	2,282	23,074	9%
Travel - Out of Area	6315	14,000	0	14,000	0%
Office Supplies	6410	27,552	11,138	16,414	40%
Program Supplies	6415	28,400	12,118	16,282	43%
Classroom Supplies	6420	37,500	2,885	34,615	8%
Kitchen Supplies	6430	14,353	8,511	5,842	59%
Medical/Dental Supplies	6440	2,700	0	2,700	0%
Copies/Printing/Copier	6510	24,400	10,061	14,339	41%
Postage and Delivery Expense	6600	7,349	1,781	5,568	24%
Contractual Services/Professional	6710	468,488	136,279	332,209	29%
Contractual Services - Health/Disabilities	6715	217,348	140,425	76,923	65%
Rent/Space Cost	6810	397,185	133,361	263,824	34%
Utilities	6820	109,200	36,178	73,022	33%

**Capital Area Community Action Agency
Statement of Revenues and Expenditures
For the Four Months Ending 1/31/2023**

General Liability and Property Insurance	6830	61,535	35,024	26,511	57%
Communications	6840	100,209	35,792	64,417	36%
Repairs & Bldg Maintenance- Recurring	6850	176,029	62,881	113,148	36%
Repairs & Bldg Maintenance - Nonrecurring	6855	39,000	10,067	28,933	26%
Equipment Maintenance	6910	31,786	9,747	22,039	31%
Vehicle Expense	6920	49,000	28,016	20,984	57%
Equipment Lease	6930	14,198	4,567	9,632	32%
Technology	6940	47,513	21,396	26,116	45%
Fees, Licenses, and Permits	7010	4,750	198	4,552	4%
Dues/Subscriptions	7020	17,030	7,566	9,464	44%
Special Events	7110	7,000	0	7,000	0%
Client Assistance	7210	5,807,422	1,436,490	4,370,932	25%
Equipment/Improvements (\$5,000 or more)	7310	161,654	0	161,654	0%
Expendable Equipment	7320	40,200	6,654	33,546	17%
Registration Fees	7410	1,400	144	1,256	10%
Meetings/Workshops/Training	7420	2,000	1,559	441	78%
Training/Staff Development	7430	45,050	1,302	43,748	3%
Training and Technical Assistance	7435	59,358	33,408	25,950	56%
Advisory/Board Member Expenses	7440	2,700	815	1,885	30%
Advertising	7450	23,100	2,941	20,159	13%
Parent Activities	7460	1,200	0	1,200	0%
Raw Food Cost	7510	277,432	85,086	192,346	31%
Legal Expenses	7530	8,000	5,575	2,426	70%
Interest Expense	7610	1,000	0	1,000	0%
Bank Service Charges	7630	3,980	477	3,503	12%
Total Expenditures		<u>14,026,725</u>	<u>4,036,910</u>	<u>9,989,815</u>	29%
Excess Revenue over (under) Expenditures		<u>(66,000)</u>	<u>127,477</u>	<u>193,477</u>	

**Capital Area Community Action Agency
Balance Sheet
For the Four Months Ending 1/31/2023**

		<u>Current Period Balance</u>
Assets		
Cash Operating Hancock Bank	1010	529,968
Health Insurance Imprest Account	1031	46,716
Cash-Sunshine State/The First - Micro Loan	1040	66,464
Petty Cash	1050	266
Cash-Hancock-HS Parent Activity	1060	1,057
FLEXIBLE SAVING ACCOUNT-HANCOCK BANK	1065	22,109
Cash - Centennial Bank (Franklin County)	1070	8,693
Money Market Account - Hancock Bank	1080	32,175
Accounts Receivable	1100	137,091
Grants Receivable	1150	1,543,290
Building	1600	245,000
Work In Progress	1630	258,733
Equipment	1650	622,334
Accumulated Depreciation - Building	1700	(91,002)
Accumulated Depreciation - Equipment	1750	(391,270)
Total Assets		<u>3,031,624</u>
Liabilities and Net Assets		
Liabilities		
Accounts Payable	2000	222,495
Accrued Expenses - Other	2010	75,090
Accrued Wages	2040	8,561
Accrued Fringe Benefits	2060	(1,013)
Accrued Flexible Savings	2061	(3,209)
Accrued Health Insurance	2085	2,994
Accrued Other Health Insurance	2087	534
Accrued Life Insurance	2090	3,694
Accrued Retirement - Pre Tax	2095	(1,186)
Accrued Retirement - Post Tax	2096	(45)
Contract Advances	2100	127,076
Due to Grantor	2150	30,759
Liability- Head Start Parent Activity	2330	7,079
Notes Payable	2350	135,288
Deferred Income	2400	<u>35,527</u>
Total Liabilities		643,645
Net Assets		
Beginning Net Assets		
Unrestricted Net Assets	3000	1,935,605
Invested Property and Equipment	3020	<u>324,898</u>
Total Beginning Net Assets		2,260,502
Current Net Income		<u>127,477</u>
Total Net Assets		<u>2,387,979</u>
Total Liabilities and Net Assets		<u>3,031,624</u>

**Capital Area Community Action Agency
CSBG Statement of Revenues and Expenditures
For the Four Months Ending 1/31/2023**

		33%	Total Budget - Original	Current Year Actual	Total Budget Variance - Original	%
Revenue						
Government Contracts - STATE	4010		<u>670,217</u>	<u>184,600</u>	<u>(485,617)</u>	28%
Total Revenue			<u>670,217</u>	<u>184,600</u>	<u>(485,617)</u>	28%
Expenditures						
Salaries & Wages	6010		214,713	58,960	155,753	27%
Fringe	6110		62,224	17,087	45,137	27%
Staff Screenings	6180		500	0	500	0%
Indirect Costs	6210		55,941	15,361	40,580	27%
Travel - In Area	6310		13,350	659	12,691	5%
Office Supplies	6410		10,000	4,562	5,438	46%
Program Supplies	6415		6,000	16	5,984	0%
Copies/Printing/Copier	6510		6,000	1,966	4,034	33%
Postage and Delivery Expense	6600		2,400	241	2,159	10%
Contractual Services/Professional	6710		18,000	0	18,000	0%
Rent/Space Cost	6810		63,605	18,821	44,784	30%
Utilities	6820		10,400	1,881	8,519	18%
General Liability and Property Insurance	6830		6,500	2,100	4,400	32%
Communications	6840		20,600	5,987	14,613	29%
Repairs & Bldg Maintenance- Recurring	6850		10,414	3,876	6,538	37%
Repairs & Bldg Maintenance - Nonrecurring	6855		5,000	0	5,000	0%
Equipment Maintenance	6910		3,900	590	3,310	15%
Vehicle Expense	6920		12,000	7,317	4,683	61%
Equipment Lease	6930		2,500	715	1,785	29%
Technology	6940		2,400	418	1,982	17%
Fees, Licenses, and Permits	7010		1,200	25	1,175	2%
Dues/Subscriptions	7020		7,080	3,961	3,119	56%
Client Assistance	7210		113,127	35,851	77,276	32%
Equipment/Improvements (\$5,000 or more)	7310		7,713	0	7,713	0%
Expendable Equipment	7320		2,400	3,924	(1,524)	163%
Meetings/Workshops/Training	7420		0	46	(46)	100%
Training/Staff Development	7430		11,250	0	11,250	0%
Advertising	7450		1,000	470	530	47%
Total Expenditures			<u>670,217</u>	<u>184,833</u>	<u>485,384</u>	28%
Excess Revenue over (under) Expenditures			<u>0</u>	<u>(234)</u>	<u>(234)</u>	

**Capital Area Community Action Agency
LIHEAP Statement of Revenues and Expenditures
For the Four Months Ending 1/31/2023**

	33%	Total Budget - Original	Current Year Actual	Total Budget Variance - Original	%
Revenue					
Government Contracts - STATE	4010	4,268,551	404,208	(3,864,343)	9%
Total Revenue		<u>4,268,551</u>	<u>404,208</u>	<u>(3,864,343)</u>	9%
Expenditures					
Salaries & Wages	6010	390,000	39,008	350,992	10%
Fringe	6110	113,022	11,305	101,717	10%
Staff Screenings	6180	1,110	0	1,110	0%
Indirect Costs	6210	101,611	10,163	91,448	10%
Travel - In Area	6310	1,602	0	1,602	0%
Office Supplies	6410	4,500	0	4,500	0%
Program Supplies	6415	0	42	(42)	100%
Copies/Printing/Copier	6510	6,300	1,275	5,025	20%
Postage and Delivery Expense	6600	1,800	280	1,520	16%
Contractual Services/Professional	6710	22,500	10,615	11,885	47%
Rent/Space Cost	6810	44,000	5,669	38,331	13%
Utilities	6820	7,200	1,162	6,038	16%
General Liability and Property Insurance	6830	11,250	0	11,250	0%
Communications	6840	20,250	0	20,250	0%
Repairs & Bldg Maintenance- Recurring	6850	9,000	1,391	7,609	15%
Repairs & Bldg Maintenance-	6855	2,500	0	2,500	0%
Equipment Maintenance	6910	4,500	729	3,771	16%
Vehicle Expense	6920	5,400	0	5,400	0%
Equipment Lease	6930	3,150	234	2,916	7%
Technology	6940	4,500	418	4,082	9%
Fees, Licenses, and Permits	7010	450	0	450	0%
Dues/Subscriptions	7020	450	0	450	0%
Client Assistance	7210	3,492,856	321,918	3,170,938	9%
Expendable Equipment	7320	7,500	0	7,500	0%
Registration Fees	7410	1,400	0	1,400	0%
Meetings/Workshops/Training	7420	2,000	0	2,000	0%
Training/Staff Development	7430	1,700	0	1,700	0%
Advertising	7450	8,000	0	8,000	0%
Total Expenditures		<u>4,268,551</u>	<u>404,208</u>	<u>3,864,343</u>	9%
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
For the Four Months Ending 1/31/2023**

	33%	Total Budget - Original	Current Year Actual	Total Budget Variance - Original	%
Revenue					
Government Contracts - STATE	4010	<u>337,827</u>	<u>109,170</u>	<u>(228,657)</u>	32%
Total Revenue		<u>337,827</u>	<u>109,170</u>	<u>(228,657)</u>	32%
Expenditures					
Salaries & Wages	6010	72,838	26,380	46,458	36%
Fringe	6110	21,109	7,645	13,464	36%
Indirect Costs	6210	18,977	6,873	12,104	36%
Travel - In Area	6310	1,772	419	1,354	24%
Office Supplies	6410	1,100	31	1,069	3%
Program Supplies	6415	0	5	(5)	100%
Copies/Printing/Copier	6510	600	180	420	30%
Postage and Delivery Expense	6600	149	40	109	27%
Contractual Services/Professional	6710	3,666	0	3,666	0%
Rent/Space Cost	6810	3,700	1,257	2,443	34%
Utilities	6820	1,000	204	796	20%
General Liability and Property Insurance	6830	5,845	5,549	296	95%
Communications	6840	2,400	649	1,751	27%
Repairs & Bldg Maintenance- Recurring	6850	615	182	433	30%
Equipment Maintenance	6910	875	883	(8)	101%
Vehicle Expense	6920	8,500	2,365	6,135	28%
Equipment Lease	6930	431	86	345	20%
Technology	6940	203	186	17	91%
Dues/Subscriptions	7020	250	0	250	0%
Client Assistance	7210	168,337	52,030	116,307	31%
Expendable Equipment	7320	6,800	0	6,800	0%
Registration Fees	7410	0	144	(144)	100%
Training and Technical Assistance	7435	18,360	0	18,360	0%
Advertising	7450	300	272	28	91%
Total Expenditures		<u>337,827</u>	<u>105,377</u>	<u>232,450</u>	31%
Excess Revenue over (under) Expenditures		<u>0</u>	<u>3,793</u>	<u>3,793</u>	

**Capital Area Community Action Agency
Head Start ARPA Statement of Revenues and Expenditures
From Grant Inception Through 1/31/2023**

		Total Budget - Original	Current Year Actual	Total Budget Variance - Original	%
Revenue					
Government Contracts - FEDERAL - DIRECT	4000	<u>452,277</u>	<u>89,506</u>	<u>(362,771)</u>	20%
Total Revenue		<u>452,277</u>	<u>89,506</u>	<u>(362,771)</u>	20%
Expenditures					
Salaries & Wages	6010	87,247	34,902	52,345	40%
Fringe	6110	25,284	10,115	15,169	40%
Indirect Costs	6210	21,190	8,179	13,011	39%
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	35,320	(15,320)	177%
Repairs & Bldg Maintenance- Recurring	6850	30,000	0	30,000	0%
Repairs & Bldg Maintenance - Nonrecurring	6855	10,000	0	10,000	0%
Equipment/Improvements (\$5,000 or more)	7310	153,441	0	153,441	0%
Expendable Equipment	7320	10,000	990	9,010	10%
Advertising	7450	<u>5,000</u>	<u>0</u>	<u>5,000</u>	0%
Total Expenditures		<u>452,277</u>	<u>89,506</u>	<u>362,771</u>	20%
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 Four Months Ending 1/31/2023

		33%	Total Budget - Original	Current Year Actual	Total Budget Variance - Original	%
Revenue						
Government Contracts - FEDERAL - DIRECT	4000		3,844,128	1,371,774	(2,472,354)	36%
Total Revenue			<u>3,844,128</u>	<u>1,371,774</u>	<u>(2,472,354)</u>	36%
Expenditures						
Salaries & Wages	6010		1,867,199	637,705	1,229,494	34%
Fringe	6110		541,114	184,807	356,307	34%
Staff Screenings	6180		2,500	112	2,388	4%
Indirect Costs	6210		435,905	166,147	269,758	38%
Travel - In Area	6310		2,000	1,204	796	60%
Travel - Out of Area	6315		9,000	0	9,000	0%
Office Supplies	6410		6,200	4,052	2,148	65%
Program Supplies	6415		20,000	12,027	7,973	60%
Classroom Supplies	6420		35,000	2,885	32,115	8%
Kitchen Supplies	6430		1,853	0	1,853	0%
Medical/Dental Supplies	6440		1,700	0	1,700	0%
Copies/Printing/Copier	6510		10,000	4,424	5,576	44%
Postage and Delivery Expense	6600		1,750	259	1,491	15%
Contractual Services/Professional	6710		32,600	0	32,600	0%
Contractual Services – Health/Disabilities	6715		157,808	76,455	81,353	48%
Rent/Space Cost	6810		233,301	79,053	154,248	34%
Utilities	6820		85,000	29,564	55,436	35%
General Liability and Property Insurance	6830		20,000	9,243	10,757	46%
Communications	6840		45,000	21,647	23,353	48%
Repairs & Bldg Maintenance- Recurring	6850		115,000	51,124	63,876	44%
Repairs & Bldg Maintenance - Nonrecurring	6855		20,000	10,067	9,933	50%
Equipment Maintenance	6910		18,000	6,116	11,884	34%
Vehicle Expense	6920		20,000	17,001	2,999	85%
Equipment Lease	6930		5,000	1,914	3,086	38%
Technology	6940		31,000	14,684	16,316	47%
Fees, Licenses, and Permits	7010		1,000	122	878	12%
Dues/Subscriptions	7020		5,000	2,262	2,738	45%
Special Events	7110		5,000	0	5,000	0%
Expendable Equipment	7320		10,000	0	10,000	0%
Meetings/Workshops/Training	7420		0	600	(600)	100%
Training/Staff Development	7430		4,000	207	3,793	5%
Training and Technical Assistance	7435		40,998	33,408	7,590	81%
Advisory/Board Member Expenses	7440		1,000	200	800	20%
Advertising	7450		5,000	2,417	2,583	48%
Parent Activities	7460		1,200	0	1,200	0%
Raw Food Cost	7510		54,000	2,070	51,930	4%
Total Expenditures			<u>3,844,128</u>	<u>1,371,774</u>	<u>2,472,354</u>	36%
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 January 31, 2023

Match Source	Total Needed	YTD	YTD %	Remaining	Remaining %
Government Contracts - Local		39,717			
Grants - Other Not for Profits		5,881			
In-Kind Revenue		147,825			
VPK/SR		35,203			
	620,300	228,626	37%	391,674	63%

HDST CC Jan 2023

Vendor ID	Cod e	GL Code	Activity Code	Effective Date	Expense s	Transaction Descriptfon
HANCOCK CC	1064	7435	110	1/27/2023	275.00	#6700, TIM CENTER, VISA, 1/27/2023, REGISTRATION, FHSA
HANCOCK CC	1064	6180	255	1/27/2023	13.68	#1596, DARREL JAMES, VISA, 1/27/2023, BACKGROUND
HANCOCK CC	1064	6920	255	1/27/2023	57.00	#1596, DARREL JAMES, VISA, 1/27/2023, GAS HS CAR
HANCOCK CC	1064	6920	255	1/27/2023	57.00	#1596, DARREL JAMES, VISA, 1/27/2023, GAS HS CAR
HANCOCK CC	1064	6920	255	1/27/2023	64.50	#1596, DARREL JAMES, VISA, 1/27/2023, GAS HS CAR
HANCOCK CC	1064	6920	255	1/27/2023	96.00	#1596, DARREL JAMES, VISA, 1/27/2023, GAS HS VAN
HANCOCK CC	1064	6920	255	1/27/2023	58.00	#1596, DARREL JAMES, VISA, 1/27/2023, GAS, HS CAR
HANCOCK CC	1064	7420	255	1/27/2023	199.90	#1596, DARREL JAMES, VISA, 1/27/2023, ZOOM
HANCOCK CC	1064	7435	110	1/27/2023	20.96	#1596, DARREL JAMES, VISA, 1/27/2023, TOLL, DEC TRAVEL
HANCOCK CC	1064	6850	251	1/27/2023	265.12	#6982, FATIMA OLEABHIELE ALEXANDER, VISA, 1/27/2022
HANCOCK CC	1064	6850	252	1/27/2023	100.00	#6982, FATIMA OLEABHIELE ALEXANDER, VISA, 1/27/2022,
HANCOCK CC	1064	7435	110	1/27/2023	(188.82)	#3535, NINA SINGLETON SELF, VISA, 1/27/2023, HOTEL CREDIT
HANCOCK CC	1064	7450	000	1/27/2023	2,081.48	#3535, NINA SINGLETON SELF, VISA, 1/27/2023, INDEED
HANCOCK CC	1064	6820	258	1/27/2023	509.89	#5810, VENITA TREADWELL, VISA, 1/27/2023, JHS ELECTRIC
HANCOCK CC	1064	6820	258	1/27/2023	1,090.08	#5810, VENITA TREADWELL, VISA, 1/27/2023, JHS ELECTRIC
HANCOCK CC	1064	6850	251	1/27/2023	11.99	#5810, VENITA TREADWELL, VISA, 1/27/2023, BLDG SUPP, FHS
HANCOCK CC	1064	6850	251	1/27/2023	42.07	#5810, VENITA TREADWELL, VISA, 1/27/2023, BLDG SUPP, FHS
LOWES	1064	6410	258	1/31/2023	66.48	#82130109106598, HEAD START, JANUARY 2023
LOWES	1064	6415	250	1/31/2023	23.73	#82130109106598, HEAD START, JANUARY 2023
LOWES	1064	6415	250	1/31/2023	24.68	#82130109106598, HEAD START, JANUARY 2023
LOWES	1064	6415	250	1/31/2023	61.01	#82130109106598, HEAD START, JANUARY 2023
LOWES	1064	6415	252	1/31/2023	27.53	#82130109106598, HEAD START, JANUARY 2023
LOWES	1064	6415	252	1/31/2023	32.76	#82130109106598, HEAD START, JANUARY 2023
LOWES	1064	6415	252	1/31/2023	34.16	#82130109106598, HEAD START, JANUARY 2023
LOWES	1064	6415	252	1/31/2023	64.17	#82130109106598, HEAD START, JANUARY 2023
LOWES	1064	6415	255	1/31/2023	38.68	#82130109106598, HEAD START, JANUARY 2023
LOWES	1064	6415	258	1/31/2023	22.31	#82130109106598, HEAD START, JANUARY 2023
LOWES	1064	6415	258	1/31/2023	32.76	#82130109106598, HEAD START, JANUARY 2023
LOWES	1064	6415	258	1/31/2023	32.76	#82130109106598, HEAD START, JANUARY 2023
LOWES	1064	6415	258	1/31/2023	71.19	#82130109106598, HEAD START, JANUARY 2023

Transaction 5,286.07
Total



**HANCOCK
WHITNEY**

Handwritten initials and date: 2/23/23

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

Visa BusinessCard
Statement of Account
Issued by Hancock Whitney Bank

0014BBAC-004184-0001-0001--2

MEMO STATEMENT

Account Number
4802-XXXX-XXXX-6700

Statement Date
01-27-23



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

**N0004184

STATEMENT MESSAGES

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TRANSACTION DETAIL

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
01-16	01-15	24492163015713970657543	5734	ADOBE *ACROPRO SUBS 408-538-8000 CA	M19.98 ✓
01-16	01-14	24906413014165103961491	5968	SMK*SURVEYMONKEY.COM 971-2311164 CA	M53.00 ✓
01-23	01-20	24692163020107014394801	5968	GAN*1558TALLHDEMOCIRC 888-426-0491 IN	M21.49
01-23	01-20	24906413020165496466035	4816	DNH*GODADDY.COM 480-5058855 AZ	M80.68
01-24	01-23	24692163023109112202198	8641	IN *FLORIDA ASSOCIATION O 850-2243628 FL	M275.00
01-24	01-23	24906413023165704870165	5968	SMK*SURVEYMONKEY.COM 971-2311164 CA	M468.00

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY	
01-27-23	4802-XXXX-XXXX-6700		
CUSTOMER SERVICE CALL Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES	918.16
		NEW CASH ADVANCES	.00
		CREDITS	.00
		STATEMENT TOTAL	918.16
		TOTAL IN DISPUTE	.00
		CREDIT LIMIT	22,000.00



**HANCOCK
WHITNEY**

Handwritten: 2/3/23

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

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

0014BBAC-007432-0001-0001-2

MEMO STATEMENT

Account Number
4802-XXXX-XXXX-1596

Statement Date
01-27-23



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

**N0007422

STATEMENT MESSAGES

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TRANSACTION DETAIL

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
01-05	01-03	24892163004104887075674	5542	GATE 1194 Q80 TALLAHASSEE FL	M98.00
01-09	01-06	24892163007107214807997	5542	GATE 1194 Q80 TALLAHASSEE FL	M57.00
01-09	01-06	24011343006000051189004	4814	ZOOM.US 888-799-9686 WWW.ZOOM.US CA	M199.90
01-13	12-16	24892163012100805891408	3355	SIXT USA 888-757-7498 FL	M20.98
01-13	01-11	24892163012100792947528	5542	GATE 1194 Q80 TALLAHASSEE FL	M58.00
01-19	01-18	24055233019091444002587	9399	NIC*-AGENCY FOR HLTHCR EGOV.COM FL	M13.68
01-20	01-18	24892163018105854889802	5542	GATE 1194 Q80 TALLAHASSEE FL	M84.50
01-27	01-25	24892163026100887351143	5542	GATE 1194 Q80 TALLAHASSEE FL	M57.00

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
01-27-23	4802-XXXX-XXXX-1596	
CUSTOMER SERVICE CALL Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES 567.04
		NEW CASH ADVANCES .00
		CREDITS .00
		STATEMENT TOTAL 567.04
		TOTAL IN DISPUTE .00
		CREDIT LIMIT 5,000.00



**HANCOCK
WHITNEY**

Visa BusinessCard
Statement of Account
Issued by Hancock Whitney Bank

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



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

** 0000001

MEMO STATEMENT

Account Number
4802-XXXX-XXXX-6982

Statement Date
01-27-23

STATEMENT MESSAGES

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TRANSACTION DETAIL

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
01-10	01-09	24275393009900012243225	1711	BENSONS HEATING & AIR 850-5623132 FL	M100.00 ✓
01-10	01-09	24431063010400184000526	5251	ACE HDWE APALACHICOLA FL	M321.77 ✓
01-11	01-10	74431063011400185001188	5251	ACE HDWE APALACHICOLA FL	M56.65cr ✓
01-11	01-10	24435653010083325968894	7393	DTIS FINGERPRINT SERV FAIRFAX VA	M70.13 ✓

STATEMENT DATE 01-27-23	ACCOUNT NUMBER 4802-XXXX-XXXX-6982	ACCOUNT SUMMARY
<p align="center">CUSTOMER SERVICE CALL</p> <p>Toll Free 1-800-448-8812</p>		NEW PURCHASES AND OTHER CHARGES 491.90
		NEW CASH ADVANCES .00
		CREDITS 56.65
		STATEMENT TOTAL 435.25
		TOTAL IN DISPUTE .00
		CREDIT LIMIT 2,000.00



**HANCOCK
WHITNEY**

Visa BusinessCard
Statement of Account
Issued by Hancock Whitney Bank

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



00000000 - 016204 - 0001 - 0001 - 2

NINA SINGLETON
CAPITAL AREA CAA
309 OFFICE PLAZA DR
TALLAHASSEE FL 32301-2729

** 0000001

MEMO STATEMENT

Account Number
4802-XXXX-XXXX-3535

Statement Date
01-27-23

STATEMENT MESSAGES

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TRANSACTION DETAIL

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
01-16	01-15	24793383015000256987623	7361	ONLINE JOB ADS INDEED 512-4595300 TX	M503.68 ✓
01-18	01-11	74755423017120121353968	7399	HILTON HOTELS ANATOLE COH 214-7481200 TX	M188.82cr
01-19	01-19	24793383019000046967428	7361	ONLINE JOB ADS INDEED 512-4595300 TX	M500.99 ✓
01-23	01-22	24793383022000235577421	7361	ONLINE JOB ADS INDEED 512-4595300 TX	M500.60 ✓
01-23	01-20	24793383020000208083821	7361	ONLINE JOB ADS INDEED 512-4595300 TX	M528.00 ✓
01-26	01-26	24793383026000027207225	7361	ONLINE JOB ADS INDEED 512-4595300 TX	M512.17 ✓

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
01-27-23	4802-XXXX-XXXX-3535	
CUSTOMER SERVICE CALL Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES 2,545.44
		NEW CASH ADVANCES .00
		CREDITS 188.82
		STATEMENT TOTAL 2,356.62
		TOTAL IN DISPUTE .00
		CREDIT LIMIT 10,000.00



**HANCOCK
WHITNEY**

Visa BusinessCard
Statement of Account
Issued by Hancock Whitney Bank

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



00000000 - 017180 - 0001 - 0001 - 2

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

** 0000001

MEMO STATEMENT

Account Number
4802-XXXX-XXXX-5810

Statement Date
01-27-23

STATEMENT MESSAGE

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

TRANSACTION DETAIL

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
01-16	01-13	74431063014400188000994	5251	ACE HDWE APALACHICOLA FL	M3.16cr ✓
01-16	01-13	24431063014400188000502	5251	ACE HDWE APALACHICOLA FL	M12.89 ✓
01-16	01-13	24431063014400188000270	5251	ACE HDWE APALACHICOLA FL	M45.23 ✓
01-16	01-13	24445003013100293396107	4900	SPI*DUKE-ENERGY 800-777-9898 NC	M509.89 ✓
01-16	01-13	24445003013100293396024	4900	SPI*DUKE-ENERGY 800-777-9898 NC	M1,090.08 ✓

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY	
01-27-23	4802-XXXX-XXXX-5810		
CUSTOMER SERVICE CALL Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES	1,658.09
		NEW CASH ADVANCES	.00
		CREDITS	3.16
		STATEMENT TOTAL	1,654.93
		TOTAL IN DISPUTE	.00
		CREDIT LIMIT	4,000.00

EVERY PRO IS AN MVP TO LOWE'S

Finally, a loyalty program designed to help make your business successful.

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1-2

Lowe's® Business Advantage

CAPITAL AREA COMM ACTION
Account Number 821 3010 910659 8

Visit us at www.lowes.com/credit
Customer Service: 1-800-444-1408

Summary of Account Activity	
Previous Balance	\$120.88
- Payments	\$120.88
- Other Credits	\$15.56
+ Purchases/Debits	\$547.78
+ Fees Charged	\$29.00
+ Interest Charged	\$0.00
New Balance	\$561.22
Credit Limit	\$11,000.00
Available Credit	\$10,438.00
Statement Closing Date	02/02/2023
Days in Billing Cycle	31

Payment Information	
New Balance	\$561.22
Total Minimum Payment Due	\$35.00
Payment Due Date	02/28/2023

Promotion Expiration Notification

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
12/06/2022	\$120.88	No Interest With Payment	\$0.00	\$0.00	\$0.00	Paid Off
01/10/2023	\$304.01	No Interest With Payment	\$0.00	\$0.00	\$296.99	04/02/2023
01/18/2023	\$88.54	No Interest With Payment	\$0.00	\$0.00	\$88.54	04/02/2023
01/23/2023	\$122.47	No Interest With Payment	\$0.00	\$0.00	\$113.93	04/02/2023
01/31/2023	\$32.76	No Interest With Payment	\$0.00	\$0.00	\$32.76	04/02/2023

CUSTOMER SERVICE: For Account Information log on to www.lowes.com/credit. This account is not registered. The authentication code is: 2RTT295, 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.

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

Account Number: 821 3010 910659 8

Ch
2/19/23
LOWE'S PRO

Total Minimum Payment Due	Payment Due Date	Promotional Payoff	New Balance
\$35.00	02/28/2023	\$0.00	\$561.22

Payment Enclosed: \$

Please use blue or black ink.

New address or email? Print changes on back.



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

230964
N311



Make Payment to: LOWES BUSINESS ACCT/SYNCOB
PO BOX 669824
DALLAS, TX 75286-0781



00035000012098 000350000059122 000798213 0109106 59822

Method 3H (Average Daily Balance excluding current transactions): We figure the interest charge on your account by applying the periodic rate to the "average daily balance" of your account. To get the "average daily balance" of your account, we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the "average daily balance," which is the balance shown in the interest charges section of this statement. Any average daily balance of less than zero will be treated as zero. A separate average daily balance will be calculated for each balance type on your account.

Method 5 (Average Daily Balance excluding current transactions and unpaid interest charges): We figure the interest charge on your account by applying the periodic rate to the "average daily balance" of your account. To get the "average daily balance" of your account, we take the beginning balance of your account each day, add applicable fees and subtract any payments, credits and unpaid interest charges from the previous billing cycle. We do not add in any new charges for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the "average daily balance," which is the balance shown in the interest charges section of this statement. Any average daily balance of less than zero will be treated as zero. A separate average daily balance will be calculated for each balance type on your account.

Method 6 (Average Daily Balance including current transactions and excluding unpaid interest charges): We figure the interest charge on your account by applying the periodic rate to the "average daily balance" of your account. To get the "average daily balance" of your account, we take the beginning balance of your account each day, add any new charges and applicable fees, and subtract any payments, credits and unpaid interest charges from the previous billing cycle. This gives us the "average daily balance," which is the balance shown in the interest charges section of this statement. Any average daily balance of less than zero will be treated as zero. A separate average daily balance will be calculated for each balance type on your account.

Method 7D (Daily Balance Method): We figure the interest charge on your account by applying the periodic rate to the "daily balance" of your account for each day in the billing cycle. We then add the interest to the daily balance. To get the "daily balance" we take the beginning balance of your account each day (which includes unpaid interest), add any new charges, and applicable fees, and subtract any payments or credits. This gives us the "daily balance" shown in the interest charges section of this statement. Any average daily balance of less than zero will be treated as zero. A separate average daily balance will be calculated for each balance type on your account. The balance shown in the interest charges section of this statement is the sum of the daily balances for each day in the billing cycle divided by the number of days in the billing cycle.

Your Account is owned and serviced by Synchrony Bank.

Method 7D (Daily Balance Method): We figure the interest charge on your account by applying the periodic rate to the "daily balance" of your account for each day in the billing cycle. We then add the interest to the daily balance. To get the "daily balance" we take the beginning balance of your account each day (which includes unpaid interest), add any new charges, and applicable fees, and subtract any payments or credits. This gives us the "daily balance" shown in the interest charges section of this statement. Any average daily balance of less than zero will be treated as zero. A separate average daily balance will be calculated for each balance type on your account. The balance shown in the interest charges section of this statement is the sum of the daily balances for each day in the billing cycle divided by the number of days in the billing cycle.

Credit Reports and Account Information: If you believe that we have reported inaccurate information about you to a consumer reporting agency, please contact us at P.O. Box 965003, Orlando, FL 32896-5003. In doing so, please identify the inaccurate information and tell us why you believe it is so. If you have a copy of the credit report that includes the inaccurate information, please include a copy of that report. We may report information about your account to credit bureaus. Late payments, missed payments, or other defaults on your account may be reflected in your credit report.

How We Calculate Interest: Method 2D (Daily Balance Method): We figure the interest charge on your account by applying the periodic rate to the "average daily balance" of your account. To get the "average daily balance" of your account, we take the beginning balance of your account each day, add applicable fees and subtract any payments, credits and unpaid interest charges from the previous billing cycle. We do not add in any new charges for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the "average daily balance," which is the balance shown in the interest charges section of this statement. Any average daily balance of less than zero will be treated as zero. A separate average daily balance will be calculated for each balance type on your account.

Credits to Your Account: An amount shown in parentheses or preceded by a minus (-) sign is a credit or credit balance unless otherwise indicated. Credits will be applied to your previous balance immediately upon receipt, but will not satisfy any required payment that may be due.

Credit Reports and Account Information: If you believe that we have reported inaccurate information about you to a consumer reporting agency, please contact us at P.O. Box 965003, Orlando, FL 32896-5003. In doing so, please identify the inaccurate information and tell us why you believe it is so. If you have a copy of the credit report that includes the inaccurate information, please include a copy of that report. We may report information about your account to credit bureaus. Late payments, missed payments, or other defaults on your account may be reflected in your credit report.

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Customer Service: For account information, call the number on the front of this statement. For hearing or speech disabilities, use a TTS. Unless your name is listed on this statement, your access to information on the account may be limited. You may also mail questions (but not payments) to: P.O. Box 965004, Orlando, FL 32896-5004. Please include your account number on any correspondence you send to us.

Payments: Send payments to the address listed on the remittance portion of this statement or by online.

Notice: See below for your Billing Rights and other important information. Reporting about billing errors will not preserve your rights under federal law. To preserve your rights, please write to our Billing Inquiries Address: P.O. Box 965003, Orlando, FL 32896-5003.

Purchases, returns, and payments made just prior to billing date may not appear until next month's statement. When you provide a check as payment, you authorize us either to use information from your check to make an one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an one-time electronic fund transfer, funds may be withdrawn from your account as soon as a check day we receive your payment, and you will not receive your check back from your financial institution. You may choose not to have your payment collected electronically by sending your payment (with the payment stub), in your own envelope — not the enclosed window envelope, addressed to: P.O. Box 960095, Orlando, FL 32896-0095 and not the Payment Address.

Transaction Summary				
Tran Date	Post Date	Reference Number/ Invoice Number	Description of Transaction or Credit	Amount
01/10	01/10	07053	STORE 0417 TALLAHASSEE FL	\$304.01
01/10	01/10		STORE 0417 TALLAHASSEE FL	(\$7.02)
01/18	01/18	67767	STORE 0417 TALLAHASSEE FL	\$88.54
01/23	01/23	24202	STORE 0417 TALLAHASSEE FL	\$122.47
01/23	01/23		STORE 0417 TALLAHASSEE FL	(\$8.54)
01/29	01/29		PAYMENT - THANK YOU	(\$120.68)
01/31	01/31	08989	STORE 0417 TALLAHASSEE FL	\$32.76
01/28	01/28		LATE FEE	\$29.00

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Expiration Date	Annual Percentage Rate	Balance Subject To Interest Rate	Interest Charge	Balance Method
Regular Purchases	NA	21.99%	\$0.00	\$0.00	2D
No Interest With Payment	Paid Off	0.00%	\$0.00	\$0.00	2D
No Interest With Payment	04/02/2023	0.00%	\$0.00	\$0.00	2D
No Interest With Payment	04/02/2023	0.00%	\$0.00	\$0.00	2D
No Interest With Payment	04/02/2023	0.00%	\$0.00	\$0.00	2D
No Interest With Payment	04/02/2023	0.00%	\$0.00	\$0.00	2D

Important Account Information

If you need to contact Synchrony about the loss of a Synchrony cardholder, you can submit a deceased notification form located at www.syf.com under the 'Contact Us' page.

5% EVERYDAY CREDIT DISCOUNT WAS APPLIED AT POINT OF SALE FOR ALL QUALIFYING INVOICES THAT APPEAR ON THIS STATEMENT. PLEASE CONSULT YOUR ORIGINAL SALES RECEIPT FOR LINE ITEM DETAIL ON THE 5% SAVINGS. THANK YOU FOR USING LOWE'S AS YOUR SUPPLIER.

Cardholder News and Information

You save 5% Every Day on eligible purchases PLUS 0% Interest for 60 Days for purchases made on or after 1/7/22 with your Lowe's Business Advantage account. Minimum monthly payments required. After 60 days, regular rates apply to any remaining promotional balance. Visit lowes.com/businesscreditcenter for details. Every PRO is an MVP to Lowe's! Earn back when you spend, access exclusive offers and get chances to win prizes to help level up your business. For more information on the MVPs Pro Rewards Program, visit Lowe's.com/PRO.

Call ahead, fax or order online before 3PM, pick up in just 2 hours. Order by 6PM, pick up the next day at 7AM. See Lowe'sforpros.com for details.

		CAPITAL AREA COMM ACTION		201599	
ACCOUNT # : 7982130109106598		LOWE'S BUSINESS ACCOUNT		P.O. # :	
INVOICE # : 07053		DATE OF SALE : 230110		STORE # : 417	
TRANSACTION # : 0		AUTHORIZATION : 000973		REGISTER # :	
S.K.U	DESCRIPTION	QUANTITY	UNIT	PRICE	EXT. PRICE
000000000155670	PROMOTIONAL DISCOUNT APPL	1.000	EA	\$0.00	\$0.00
0000000001034247	BATTERY 6V 4.5AH	6.000	EA	\$23.73	\$142.38
000000000092764	35-QT RCP WAVEBRAKE MOP B	1.000	EA	\$66.48	\$66.48
000000000098795	DURACELL C 4-PACK	4.000	EA	\$9.67	\$38.68
000000000099500	DURACELL 9V 4-PACK	2.000	EA	\$17.08	\$34.16
000000000866572	RAYOVAC FUSION 30-PACK AA	1.000	EA	\$22.31	\$22.31
SUB \$304.01		TAX \$0.00		TOTAL INVOICE	\$304.01
				CREDITS TOTAL	\$0.00
				BALANCE DUE	\$304.01

		CAPITAL AREA COMM ACTION		201599	
ACCOUNT # : 7982130109106598		LOWE'S BUSINESS ACCOUNT		P.O. # :	
INVOICE # : 28810		DATE OF SALE : 230110		STORE # : 417	
TRANSACTION # : 0		AUTHORIZATION : 000676		REGISTER # :	
S.K.U	DESCRIPTION	QUANTITY	UNIT	PRICE	EXT. PRICE
000000000008276	TAX EXEMPT TAX CORRECTION	1.000	EA	\$0.00	\$0.00
000000000008276	TAX EXEMPT TAX CORRECTION	1.000	EA	\$0.00	\$0.00
000000000008276	TAX EXEMPT TAX CORRECTION	1.000	EA	\$0.00	\$0.00
SUB \$0.00		TAX \$7.02		TOTAL INVOICE	\$7.02-
				CREDITS TOTAL	\$0.00
				BALANCE DUE	\$7.02-

		CAPITAL AREA COMM ACTION		201599	
ACCOUNT # : 7982130109106598		LOWE'S BUSINESS ACCOUNT		P.O. # :	
INVOICE # : 67767		DATE OF SALE : 230118		STORE # : 417	
TRANSACTION # : 0		AUTHORIZATION : 000765		REGISTER # :	
S.K.U	DESCRIPTION	QUANTITY	UNIT	PRICE	EXT. PRICE
000000000155670	PROMOTIONAL DISCOUNT APPL	1.000	EA	\$0.00	\$0.00
0000000003072069	2X3 SM AR WASHABLE PIPPA	1.000	EA	\$28.48	\$28.48
000000000985240	FA 10YR BATTERY PHOTO SMO	1.000	EA	\$27.53	\$27.53
000000001689423	BEEHIVE MAX PLUNGER W HOL	1.000	EA	\$18.98	\$18.98
000000001484982	LIBMAN DSGNR BOWL BRUSH A	1.000	EA	\$7.87	\$7.87
000000000745923	30-OZ CLOROX DISINFECT BA	1.000	EA	\$5.68	\$5.68
SUB \$88.54		TAX \$0.00		TOTAL INVOICE	\$88.54
				CREDITS TOTAL	\$0.00
				BALANCE DUE	\$88.54

		CAPITAL AREA COMM ACTION		201599	
ACCOUNT # : 7982130109106598		LOWE'S BUSINESS ACCOUNT		P.O. # :	
INVOICE # : 24202		DATE OF SALE : 230123		STORE # : 417	
TRANSACTION # : 0		AUTHORIZATION : 000804		REGISTER # :	
S.K.U	DESCRIPTION	QUANTITY	UNIT	PRICE	EXT. PRICE
000000000155670	PROMOTIONAL DISCOUNT APPL	1.000	EA	\$0.00	\$0.00
000000002504289	EMERG LIGHT 14FT SQ HEADS	2.000	EA	\$32.76	\$65.52
000000004904604	6-FT X 8-FT CHARCOAL INDO	1.000	EA	\$24.68	\$24.68
000000001839841	5-FT X 8-FT DELUXE RUG PA	1.000	EA	\$23.73	\$23.73

ACCOUNT # : 7982130109106598		CAPITAL AREA COMM ACTION		201599	
INVOICE # : 08989		LOWE'S BUSINESS ACCOUNT		P.O. # : no po	
TRANSACTION # : 0		DATE OF SALE : 230131		STORE # : 417	
		AUTHORIZATION : 000722		REGISTER # :	
<u>S.K.U</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT</u>	<u>PRICE</u>	<u>EXT. PRICE</u>
000000000155670	PROMOTIONAL DISCOUNT APPL	1.000	EA	\$0.00	\$0.00
000000002504289	EMERG LIGHT 14FT SQ HEADS	1.000	EA	\$32.76	\$32.76
SUB \$32.76		TAX \$0.00		TOTAL INVOICE \$32.76	
				CREDITS TOTAL \$0.00	
				BALANCE DUE \$32.76	



Board Meeting Month	Org. Std. #	Description	Freq.	Board Agenda	Upload
JANUARY	1.1	The organization will provide DEO with a roster showing members of the low income sector.	On going	N/A	Complete
	1.3	The organization provides each customer with a customer satisfaction survey to determine how well customers are being served.	On going	N/A	Complete
	2.1	The organization has demonstrated partnerships across the community with other anti-poverty organizations within the area by agreements and MOUs.	On Going	N/A	Complete
	2.3	The organization communicates to the community residence via the website. The website provides a list of programs the agency currently offers.	On Going	N/A	Complete
	2.4	The organization documents the number of volunteers and hours mobilized in support of its activities via sign in sheets.	On Going	N/A	Complete
	4.2	The Organization will complete, date and sign the Community Action Plan.	On going	12/12/2023	
	4.3	The Organization will complete, date and have Community Action Plan signed by the Certified ROMA trainer or trainer on staff.	On going	12/12/2023	
	MARCH	4.4	The governing board will receive annual updates on success on strategies included in the Community Action Plan. The department managers provide updated reports every other month for review to the Chief Operating Officer to share with the governing board.	Annually	3/28/2023
4.6		An organization-wide, comprehensive risk assessment has been completed within the past 2 years and reported to the governing board.	Every 2-years	3/28/2023	
5.1		The organization's governing board is structured in compliance with the Community Service Block Grant (CSBG) Act according to the Boards Bylaws and Board Roster 1. At least one third democratically-selected representatives of the low-income community; 2. One-third local elected officials (or their representatives); and 3. The remaining membership from major groups and interest in the community.	On Going	N/A	

Board Meeting Month	Org. Std. #	Description	Freq.	Board Agenda	Upload
	5.2	The organization's governing board has written procedures that document a democratic selection process for low-income board members according to the bylaws including procedure to document democratic selection.	On Going	N/A	
	5.5	The organization's governing board meets in accordance with the frequency and quorum requirements and fills board vacancies as set out in its bylaws.	Maintain	N/A	
	5.7	The organization has a process to provide a structured orientation for governing board members within 6 months of being seated.	Maintain	N/A	
	5.9	The organization's governing board receives programmatic reports at each regular board meeting.	Maintain	N/A	
	6.5	The governing board has received an update(s) on progress meeting the goals of the strategic plan within the past 12 months.	Annually	3/28/2023 Needs Board Approval	
	7.2	The organization provides all new employees with a copy of the Employee Handbook; all staff are notified of employment changes.	Maintain	N/A	
MAY	7.4	The governing board conducts a performance appraisal of the CEO/Executive Director within each calendar year.	Annually		
	7.5	The governing board reviews and approves CEO/Executive Director compensation within every calendar year.	Annually		
	7.6	The organization has a policy in place for regular written evaluation of employees by their supervisors.	Maintain		
	7.8	All staff participates in a new employee orientation within 60 days of hire.	Ongoing		
	7.9	The organization conducts or makes available staff development/training (including ROMA) on an ongoing basis. All participants will complete sign in sheets, received an agenda and training materials.	Maintain		

Board Meeting Month	Org. Std. #	Description	Freq.	Board Agenda	Upload
JUNE	8.1	The organization's annual audit (or audited financial statements) is completed by a Certified Public Accountant within the allotted timeframe of 1 year.	Annually		
	8.2	All findings from the prior year's annual audit have been assessed by the organization and addressed where the governing board has deemed it appropriate and board minutes will reflect the review of the audit.	Annually		
	8.3	The organization's auditor presents the audit to the governing board.	Annually		
	8.4	The governing board formally receives and accepts the audit to reflect the approval of the audit by the board.	Annually		
	8.12	The organization documents how it allocates shared costs through an indirect cost rate plan or through a written cost allocation plan.	Annually		
SEPTEMBER	8.6	The IRS Form 990 is completed annually and made available to the governing board for review.	Annually		
	8.7	The governing board receives financial reports at each regular meeting that include the following: 1. Organization-wide report on revenue and expenditures that compares budget to actual, categorized by program; and 2. Balance sheet/statement of financial position and copies of the financial report will be provided.	Monthly		
	8.8	All required filings and payments related to payroll withholdings are completed on time.	Bi-weekly		
	8.9	The governing board annually approves an organization-wide budget.	Annually		

Board Meeting Month	Org. Std. #	Description	Freq.	Board Agenda	Upload
	8.10	The governing board formally receives and accepts the fiscal policies that have been reviewed by staff, with changes to reflect the approval of the policies by the board.	Maintain		
	8.13	The organization has a written policy in place for record retention and destruction.	Maintain		
	9.1	The organization has systems in place to track and report client demographics and services customers receive via in house data base. The data base the agency is currently using is SHAH New Gen.	Ongoing		
	9.2	The organization has a system or systems in place to track family, agency, and/ or community outcomes via the agency data base.	Maintain		
	9.3	The organization has presented to the governing board for review or action within the past 12 months, an analysis of the agency's outcomes and operational programs, adjustments and improvements identified via minutes, notes and reports.	Annually		
	9.4	The organization submits its annual Community Service Block Grant (CSBG) Information Survey (IS Survey) data report, and it reflects client demographics and organization-wide outcomes.	Annually		
December 2023		SUBMIT			

CAPITAL AREA COMMUNITY ACTION AGENCY, INC.

RISK ASSESSMENT

Risk Assessment Questions	Yes	No	Comments
<p>1. Have there been any material weaknesses and reportable conditions, questioned costs and other findings cited within the last three years in annual audits, State monitoring assessments, Inspector General Reviews, or other Government Agency reviews of entity finances and operations.</p> <p><i>If yes, provide the source of the issue, a statement of the issue, how it was resolved and what actions have been taken to prevent future similar issues from arising.</i></p>	X		<p>Audits: FY 2019 & 2020</p> <ul style="list-style-type: none"> According to the report completed by Thomas Howell Ferguson, PA for FY 2019 and 2020 there were no material weakness. One finding in 2020 audit reported a miscalculation of a crisis payment. The agency reimbursed the DEO. A staff training was held to review policies and procedures.
<p>2. Does the entity have in place standard financial and operating controls to ensure assets and information are protected against fraud, waste and abuse, and mismanagement of Federal funds? <i>Describe or provide a copy of these policies and procedures. When and by whom was the last time these policies and procedures were reviewed and/or amended?</i></p>	X		<p>The agency has an Accounting & Financial Policy and Procedures Manual which was amended on November 2022. The manual was approved by the Board of Directors.</p>
<p>3a. Does the entity have in place a clearly stated and current administrative, fiscal and programmatic policies and operating procedures in accordance with the Federal and State statutes? <i>Describe or provide a copy of these policies and procedures.</i></p>	X		<p>The agency has clearly stated fiscal policies and procedures that have been updated and are in compliance with the current OMB guidelines.</p> <p>Program manuals are updated by management in order to remain in compliance with the most current program policies and procedures.</p>
<p>3b. Does the entity assures that policies and procedures are distributed to staff accompanied by training? <i>Describe who is responsible for assuring that policies and procedures are updated regularly and that staff is informed and trained?</i></p>	X		<p>All program staff is provided with a copy of the most current Program Manuals. Management provides training to all staff on a regular basis in order to assure that they are informed and up to</p>

date on program policies and operations.

Risk Assessment Questions

Yes

No

Comments

4a. Does the entity have a methodology in place for monitoring compliance with internal policies and procedures? *Describe or provide a copy of these policies and procedures.*

X

The monitoring of fiscal policies and procedures takes place at various levels. At the program level, client assistance payments are monitored for compliance by the supervisors. Client assistance payments are handled by at least two separate people, one of whom are supervisors before the request for payment is received in the fiscal department. It is handled by at least two additional staff members before the check is signed.

4b. Have internal policies and procedures been reviewed for compliance with requirements of the OMB Circulars, ACF Grant Terms and Conditions and other contractual terms and conditions? *Describe who is responsible for assuring that both programmatic and fiscal policies and procedures are updated regularly and that staff is informed and trained? How are key staff members provided up-to-date training on these requirements?*

X

The Program Manager of Family Services updates the program policies and procedures and the Director of Finance assures that the fiscal policies and procedures are updated. All program policies and procedures are revised in order to assure compliance with the OMB Guidelines and any other funding related requirements. All program related training is provided by program supervisors.

The training is provided to staff when new policies are required or current policies are revised.

The fiscal training is provided to key staff on an as needed basis.

5. Do you have procedures in place to assure that any general purpose equipment purchased with grant funds is directly related to specific services under the grant funded program? *Provide copy of procedure.*

X

All equipment bought under a specific grant is allocated to that grant. All equipment above \$5,000 is capitalized and depreciated on a straight line basis annually. Equipment in disuse is disposed of according to the terms of the specific contract. Program income is recorded if the disposal creates a net positive income.

Risk Mitigation Activities – A “yes” to question number one indicates a potential risk area for program implementation. A “no” to questions 2-5 indicates a potential risk area.

Certification Statement: I certify that a risk assessment has been conducted to assure appropriate expenditures of federal funds received through the Florida Department of Economic Opportunity. This risk assessment addressed previous audit or monitoring findings within the last three years, a review of existing internal controls and a review of statutory and regulatory compliance to assure a direct relationship to federal funding resources... Where potential risks have been identified, appropriate risk mitigation measures and compensating controls have been identified.

CHIEF EXECUTIVE OFFICER



Signature
Tim Center, Chief Executive Officer

Name, Title

1/31/23

Date

Signature
Quincee Messersmith, Chair

Name, Title

Date

<p>5. Do you have procedures in place to assure that any general purpose equipment purchased with grant funds is directly related to specific services under the grant funded program? <i>Provide copy of procedure.</i></p>	<p>X</p>	<p>All equipment bought under a specific grant is allocated to that grant. All equipment above \$5,000 is capitalized and depreciated on a straight line basis annually. Equipment in disuse is disposed of according to the terms of the specific contract. Program income is recorded if the disposal creates a net positive income.</p>
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Risk Mitigation Activities – A “yes” to question number one indicates a potential risk area for program implementation. A “no” to questions 2-5 indicates a potential risk area.

Certification Statement: I certify that a risk assessment has been conducted to assure appropriate expenditures of federal funds received through the Florida Department of Economic Opportunity. This risk assessment addressed previous audit or monitoring findings within the last three years, a review of existing internal controls and a review of statutory and regulatory compliance to assure a direct relationship to federal funding resources... Where potential risks have been identified, appropriate risk mitigation measures and compensating controls have been identified.

CHIEF EXECUTIVE OFFICER

Signature
 Tim Center, Chief Executive Officer

Name, Title

Date
 Feb. 09, 2023

Date

Quincee C. Messersmith

Signature
 Quincee Messersmith, Chair

Name, Title

Capital Area Community Action Agency

CHIEF EXECUTIVE OFFICER REPORT MARCH 2023

Administrative

- The DEO Inspector Audit has produced a preliminary findings report (included in this report) of their audit of the Agency. An exit interview was held March 22 and attended by John Grant. Staff presented additional documents to demonstrate that federal funds were used for allowable expenses related to the lease for the main office building.
- In conjunction with the Inspector General Audit, the DEO Acting Secretary issued a letter serving as written notice of default by the Agency regarding the use of federal grant funds. The letter was accompanied by a monitoring report. This report preceded the Agency's work and exit interview with the DEO Inspector General's Office. A formal response is being drafted for delivery to the Department within the 30-day window.
- Litigation Status: A civil suit has been filed by former employee alleging discrimination. Working with our insurance company for representation. Depositions are being taken. 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

- Getting Ahead classes are underway and Staying Ahead clients receiving case management.
- LIWAP – Low Income Water Assistance Program for water and utility relief is now available but the process is different from LIHEAP. Staff are to be trained on how to use SERA, the data management system.
- Continue with monthly Head Start management calls with Region IV HHS Office Specialist. Seeking Technical Assistance with 1303 – Facilities Acquisition.
- Engaging the Franklin County School District for possible Head Start Franklin relocation onto the Brown School campus.
- Working with Duke Energy for Jefferson Head Start for a new brick and mortar facility given that the modular buildings are ready for replacement.
- Weatherization Assistance Program for the Suwanee River Economic Council region still awaits its first project. Looking at contracting out the Region.
- Developing outreach strategy for the Agency in surrounding counties especially Franklin where the Agency manages the State Housing Initiatives Partnership (SHIP) program.

Impact: Redesigning entitlement programs toward more independency services.



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www.CapitalAreaCommunityActionAgency.org



Communications and Outreach

- Examining a redesign of the website to increase functionality and ease to edit from the user end.
- 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

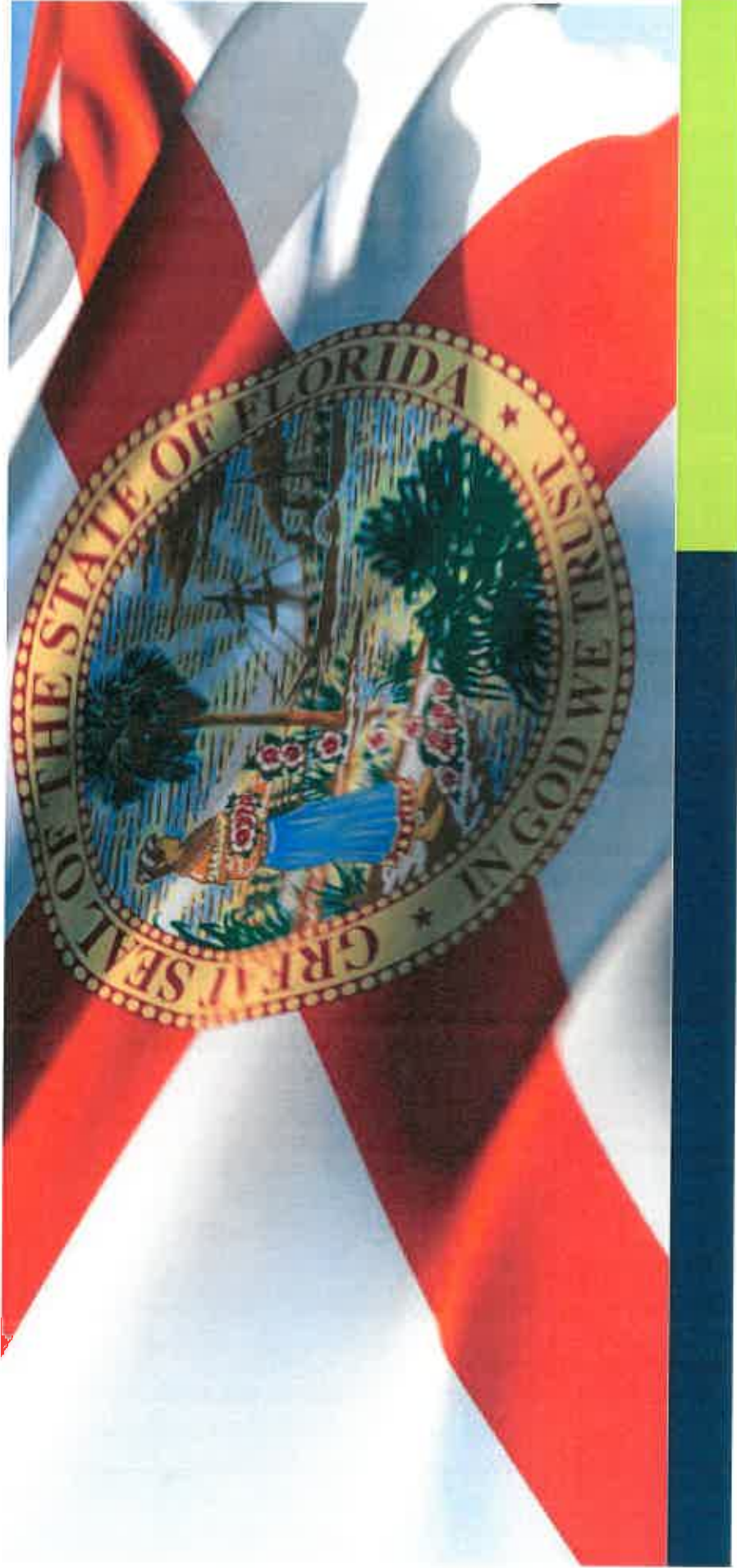
Resource Development

- United Way of the Big Bend grant applications submitted for Getting Ahead/Staying Ahead in all counties.
- Planning for Golden Apple Gala for the spring. Board help will be needed for fundraising.

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

Out of Office

- May 1-3 - PTO



Capital Area Community Action Agency Audit Pre-Exit Conference

Debbie Frost, Lead Auditor, Office of Inspector General

March 16, 2023



**FLORIDA DEPARTMENT OF
ECONOMIC OPPORTUNITY**




Agenda

- Scope
- Objectives
- Audit Findings
- Next Steps
- Distribution



Scope

This audit focused on Capital Area Community Action Agency's (Agency) internal controls over financial management, fraud mitigation, and reporting. This audit covered activities from July 1, 2021 through June 30, 2022 with selected items outside of this period.



Objectives

Engagement Objectives:

1. To determine if the Agency administration of Community Services Block Grant (CSBG) and Low-Income Home Energy Assistance (LIHEAP) Grants is sufficient to mitigate fraud.
2. To determine whether the Agency properly documented, recorded, expended and accounted for CSBG and LIHEAP funds in accordance with applicable statutes, administrative codes and subrecipient agreements and amendments.
3. To determine if the restitution payments made by the agency match DEO records and payment to HHS; to include compliance with Code of Federal Regulations (CFR), Florida Statutes (FS) and DEO's policies and procedures.



Finding One

Lease for Main Office - Lease payments made by the Agency are not in compliance with Federal Regulations.

- The Agency created a subsidiary named Capital Area Community Action Agency Holdings, Inc. (Holding Co.) to purchase the building being utilized as their main office in 2017.
- The Holding Co. has a mortgage on the main office that was initiated in August 2017 with an original principal amount of \$420,000. The monthly mortgage payment is \$2,786.39.
- The original lease between the Holding Co. and the Agency is dated August 25, 2017 for a duration of 10 years with a monthly payment of \$8,533.00. On October 30, 2021, the lease was renegotiated to \$9,750.00 per month with a 2% increase each October. These monthly payments resulted in payment excesses of \$6,963.31 and \$7,158.61 each month.



Finding One Continued...

- As of October 2022, based on the monthly payment excesses, the Agency was reimbursed a total excess amount of \$371,088.82 for the mortgage.
- The cost allocation reimbursement request for the main office mortgage is being structured through six different government grant funds.
- The Agency provided unverifiable documentation to substantiate the excessive request for reimbursement, indicating the Agency had been underfunded for the mortgage by \$160,992.
- When we requested additional information to explain the discrepancy between the Agency's breakdown of the monthly charges versus what their mortgage and bank statements demonstrated, the Agency did not respond.



Effect and Recommendation

The Agency's Main Office Lease Agreement is not compliant with leasing requirements established in 2 CFR 200.465. Therefore, there are questioned costs associated with the reimbursement of the lease payments.

We recommend that DEO's Bureau of Self-Sufficiency (BESS) and the Bureau of Financial Management (FM):

1. Review questioned costs regarding the Main Office Lease reimbursements to determine which costs are allowable; and
2. Recoup payments that are deemed disallowed costs as prescribed in 2 CFR 200.339 and DEO Policy 121.



Finding Two

Restitution Payments - DEO could improve financial accountability of subrecipients by ensuring restitution payments are being handled appropriately.

- A Program Manager from the Agency embezzled \$144,085 in LIHEAP funds from the Agency.
- The Program Manager was ordered to pay restitution to the Agency, while the Agency is responsible to reimburse DEO and DEO is responsible to reimburse HHS.
- The Agency payments have been made to DEO on an ad-hoc basis when received from the Program Manager.
- There is an outstanding Debt of \$135,344.69.
- DEO records did not accurately track the amount paid by the Agency (\$920 discrepancy).



Effect and Recommendation

DEO and the Agency have not maintained compliance with DEO Internal Policy 121, (Section VII, DEO's Monitoring and Auditing Resolution Procedures), or 2 CFR 200.339 (Remedies for Non-Compliance).

We recommend that DEO collect the outstanding balance on the restitution case in accordance with DEO's Internal Policy 121 and 2 CFR 200.339.



Finding Three

Fraud Training and Procedures – The Agency could improve fraud controls by implementing a continuous training program and whistle-blower procedures.

- The Agency does not have adequate fraud prevention training or procedures.
 - 3 of 5 (60%) Agency employees interviewed were unaware of any policy or internal training.
 - The CEO requested options for fraud training.



Effect and Recommendation

The Agency has failed to maintain compliance with DEO Contract E1994.

We recommend that the Agency develop a comprehensive training program which encompasses fraud and the protocols for whistle-blowers.

We further recommend the Agency develop and implement a system to track and memorialize the training provided to staff members.



Questioned Costs as of October 2022

Item Description	Amount
Embezzlement Reimbursement	\$135,344.69
Questioned Costs (Main Office Lease)	\$371,088.82
Total	\$506,433.51




Next Steps

- A day to decide if you wish to have an Exit Conference. If so, an Exit Conference will be scheduled.
- The Preliminary and Tentative Report will be distributed.
- All parties will have 20 business days to provide management comments.



Distribution of Final Report

- Meredith Ivey, Acting Secretary, DEO
- Adam Callaway, Acting Chief of Staff, DEO
- James Landsberg, Inspector General, DEO
- Allyce Moriak, Chief Financial Officer, DEO
- Caroline Womack, Deputy Chief Financial Officer, DEO
- Lemuel Toro, Chief, Bureau of Financial Management, DEO
- Valerie Peacock, Chief, Bureau of Financial Monitoring and Accountability, DEO
- Benjamin Melnick, Deputy Secretary, Community Development, DEO
- Kate Doyle, Program Management Director, Community Development, DEO
- Debbie Smiley, Chief, Bureau of Economic Self Sufficiency, DEO
- Frankie Hernandez, Deputy Chief, Bureau of Economic Self Sufficiency, DEO
- Tim Center, Chief Executive Officer, Capital Area Community Action Agency
- Keith Dean, Chief Financial Officer, Capital Area Community Action Agency
- Melinda M. Miguel, Chief Inspector General
- Sherrill F. Norman, Auditor General
- Sean Shrader, Audit Director

		DIVISION OF FINANCE AND ADMINISTRATION	Policy Number 121
FLORIDA DEPARTMENT of ECONOMIC OPPORTUNITY			
TITLE:	Resolution of Recipient and Subrecipient Monitoring and Audit Findings (Federal & State)		
PROGRAM:	All Recipients and Subrecipients of DEO Funds		
EFFECTIVE:	3/25/2022		

I. PURPOSE

The purpose of this policy and incorporated procedure is to provide information and guidance for the resolution of findings and disallowed costs arising from monitoring reviews, investigations, other Federal and state monitoring reviews, and audits of (sub)recipients (sometimes referred to as “auditees”) awarded funds through a Federal or state award.

II. SCOPE

All monitoring findings, audit findings, and cost disallowances for (sub)recipients of Federal and state awards will be treated in accordance with this policy and incorporated procedure.

III. BACKGROUND

The Department of Economic Opportunity (DEO) is responsible for ensuring that its (sub)recipients take timely and appropriate action on all deficiencies pertaining to their Federal and state awards detected through audits, on-site reviews, and other means. DEO is also responsible for resolving findings that arise from these oversight activities. Resolution may include, but not be limited to the establishment and enforcement of corrective action plans and/or the collection and repayment of debt. Responsibility for debt collection resides in the Bureau of Financial Management within DEO.

IV. NON-EXHAUSTIVE LIST OF AUTHORITIES

- 2 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- 2 CFR §§ 200.331 - 200.333, Subrecipient Monitoring and Management
- 20 CFR § 683.420, What procedures apply to the resolution of findings arising from audits, investigations, monitoring, and oversight reviews?
- 45 CFR Part 75, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for HHS Awards

- 215.97 F.S., Florida Single Audit Act
- 120.569 F. S., Decisions which affect interest

V. DEFINITIONS

- **Administrative (Nonmonetary) Finding** - A finding concerning deficiencies in a (sub)recipient's management of the Federal or state award or its financial controls, procedures, or systems.
- **Corrective Action** - Action taken by auditees that corrects identified deficiencies, produces recommended improvements, or demonstrates that the audit finding is either invalid or does not warrant auditee action.
- **Disallowed costs** - Those charges to a Federal or state award that the Federal or state awarding agency or pass-through entity determines to be unallowable, in accordance with the applicable Federal or state statutes, regulations, or the terms and conditions of the Federal or state award.
- **Final Determination** - The awarding agency's final decision to disallow a cost and/or final decision on the status of administrative (nonmonetary) findings.
- **Fiscal (Questioned Cost) Finding** - A cost that is questioned by auditors, monitors, investigators, etc. because it resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal or state award, are not supported by adequate documentation, or the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.
- **Initial Determination** - The awarding agency's preliminary decision to allow or disallow a questioned cost and/or present its nonmonetary findings.

VI. POLICY

DEO and its award (sub)recipients must have written monitoring and auditing resolution procedures. Such procedures must be consistent with all applicable legal authorities, which may include, for example, 2 CFR Part 200. Monitoring and auditing resolution procedures shall include an Initial Determination, followed by an informal resolution period, a Final Determination, any required administrative/appeals processes, and debt repayment/collection processes.

DEO is responsible for coordinating and communicating with the (sub)recipient, and other responsible parties that issue findings, determinations, responses, and correspondence that arise as a result of monitoring, auditing, investigation, or other related activities.

DEO is responsible for monitoring the (sub)recipient's corrective actions and/or tracking the collection of the resulting debt repayments.

(Sub)recipients must maintain adequate documentation in their financial records to properly account for all funds received/expended under grant awards. Documentation must be sufficient enough to provide a proper audit trail and must be presented if/when refuting findings and questioned with DEO.

VII. DEO's MONITORING AND AUDITING RESOLUTION PROCEDURE

DEO shall utilize the following Monitoring and Audit Resolution Procedure. In the event this procedure conflicts with an applicable legal authority, the legal authority shall control only to the extent necessary to bring this procedure into compliance.

A. Findings Arising from Monitoring, Auditing, and Related Activities:

Findings may arise from monitoring, auditing, and related activities including, but not limited to: (1) site visits; (2) review of documents related to the (sub)recipient's grant; (3) analysis of data collected or reported by the (sub)recipient related to activities carried out under the grant

agreement; (4) Single Audits; and (5) other audits or investigations conducted by agencies outside of DEO. Findings may be administrative (nonmonetary) and/or fiscal (questioned costs).

B. Notice and Response:

If findings arise, DEO will notify the (sub)recipient in writing of the findings and give the (sub)recipient a period not to exceed 60 days to submit a written response, including appropriate Corrective Action. DEO shall thereafter review the response, deem it adequate or inadequate, and notify the (sub)recipient in writing. Notice of an adequate response will memorialize any information necessary for resolution of the findings under controlling legal authorities and shall be sent by certified mail with return receipt requested. Notwithstanding the foregoing, if findings can be resolved through DEO oversight (auditing, on-site reviews, etc.) reports, DEO may elect to forgo sending a separate notice of adequate response and instead send only the applicable oversight reports. A (sub)recipient's failure to timely submit a response shall be automatically deemed an inadequate response. Notice of an inadequate response shall be given through an Initial Determination letter as set forth below.

C. Initial Determination:

If (sub)recipient does not respond or DEO deems a response inadequate, DEO will make and issue an Initial Determination letter to the (sub)recipient via certified mail with return receipt requested. The Initial Determination shall be based upon the requirements of the Federal or state award, the terms and conditions of the agreement(s) under the award, and any other applicable legal authorities.

The Initial Determination letter shall include:

1. A statement of the findings where there is agreement and those where there is disagreement with the (sub)recipient
2. A list of all questioned costs;
3. Whether the costs are allowed or disallowed, including the reasons with appropriate citations for such actions;
4. Acceptance or rejection of any Corrective Action taken to date;
5. Possible sanctions; and
6. The opportunity for informal resolution within no more than 60 days of the date of Initial Determination.

d. Informal Resolution:

During the (sub)recipient's opportunity for informal resolution set forth in the Initial Determination letter, the (sub)recipient may provide additional documentation, propose Corrective Action, and/or propose terms for repayment. Informal resolution discussions should be well documented.

e. Final Determination:

After the opportunity for informal resolution is over, and no more than 180 days from the date the (sub)recipient was first notified of the findings at issue, DEO shall make and issue a Final Determination letter to the (sub)recipient via certified mail with return receipt requested.

The Final Determination letter shall:

1. Indicate whether efforts to informally resolve matters contained in the Initial Determination have been successful;

2. List those matters upon which the parties continue to disagree;
3. List any modifications to the factual findings and conclusions set forth in the Initial Determination letter and the rationale for such modifications;
4. Require corrective action, when needed;
5. Determine liability and impose any programmatic sanctions;
6. Where (sub)recipient is liable for repayment of funds, advise the (sub)recipient that such repayment (including interest, as may be applicable) is immediately due and owing, and must be made within 30 calendar days of the Final Determination letter; and
7. Offer an opportunity for administrative/appeal proceedings if required by any applicable legal authorities. This shall include enclosing a separate Notice of Administrative Rights form, if applicable.

Unless appropriate administrative/appeal proceedings are timely initiated, the Final Determination constitutes DEO's final agency action on the matter, and DEO shall take actions consistent with the Final Determination.

f. Repayments:

Any (sub)recipient repayments must be from non-federal/unrestricted funds and shall be made with interest as specified in a Repayment Agreement or as may be required by any applicable legal authorities.

Should repayment not be received within the timeframe set forth in the Final Determination Letter, a second notice will be sent by certified mail with return receipt requested. This second notice will remind the (sub)recipient that repayment was due and owing as of the date of the Final Determination Letter and state the amount of accrued interest due on the debt. If repayment of the outstanding debt is not received within 30 days after issuance of the second notice, a final notice will be sent by certified mail with return receipt requested. The final notice will remind the (sub)recipient that repayment was due and owing as of the date of the Final Determination Letter and state the amount of accrued interest due on the debt. The final notice will also state that if (sub)recipient does not make repayment of the debt and interest in full within 10 calendar days of the final notice, DEO may take appropriate legal action, including, but not limited to the imposition of programmatic sanctions. Examples of programmatic sanctions include:

1. Withholding a percentage of payments until the debt is resolved satisfactorily;
2. Withholding or disallowing administrative costs; and
3. Withholding the federal funds until the debt is resolved.

g- Repayment Agreements:

At any point during the resolution of a matter that includes disallowed costs, DEO may enter into a Repayment Agreement with the (sub)recipient. Amongst any other terms, the Agreement will confirm the debt, payment timeframe, and establish a repayment option that DEO, in its sole discretion, deems appropriate in light of the evidence available and the circumstances surrounding the matter

DEO may make the following repayment options available to (sub)recipients.

1. **Lump Sum:** The (sub)recipient pays the full amount to DEO in a lump-sum within a certain timeframe.

2. **Installments:** The (sub)recipient pays the full amount to DEO through regular installments (generally over a period of three years or less).
3. **Stand-In Costs:** The (sub)recipient pays the full amount to DEO through substituted costs. If an organization agrees the cost is disallowed or decides not to contest the finding, it has the option of proposing stand-in costs as substitutes. Proposals for stand-in costs should be presented early in the resolution and negotiation processes. Proposals should be in writing and included any applicable audit resolution documentation.

For costs to be considered as stand-in, they must meet the following criteria:

- a. Incurred and allowable costs that have not been charged to the program;
- b. Included within the scope of the audit or monitoring cycle;
- c. Accounted for in the entity's financial system required by 2 CFR 200 or applicable state rules as appropriate;
- d. Come from the same year as the costs that they are proposed to replace; and
- e. Not cause a violation of the administrative or other cost limitations.

DEO's Bureau of Financial Management will maintain a copy of Repayment Agreements for inclusion in audit resolution records and for tracking purposes. In addition, copies of each Agreement will be forwarded to the applicable Bureau to which the audit finding(s) and disallowed cost(s) pertains. DEO will provide receipts for any repayments made. In the event a (sub)recipient does not adhere to the terms of its Repayment Agreement, DEO may terminate the Agreement and take any and all other actions allowed by law.

Resolution & Closure:

Upon (sub)recipient's full satisfaction of required corrective actions and repayment of all outstanding debt, DEO will issue a Satisfactory Resolution letter acknowledging final approval of the corrective actions taken and receipt of repayment and closing the audit/monitoring process. However, DEO reserves the right to reopen the process in the event the Federal or state agency disagrees with the final resolution.

Ron DeSantis
GOVERNOR



Meredith Ivey
ACTING SECRETARY

March 10, 2023

Via Certified Mail

Quincee Messersmith, Chair
Capital Area Community Action Agency, Inc.
309 Office Plaza Drive
Tallahassee, FL 32301

**RE: Community Services Block Grant (CSBG)
Low-Income Home Energy Assistance Program (LIHEAP)
Low-Income Household Water Assistance Program (LIHWAP)
Weatherization Assistance Program (WAP)**

Dear Chair Messersmith,

As you may be aware, the Florida Department of Economic Opportunity (DEO) has been engaged in ongoing monitoring of the Capital Area Community Action Agency, Inc. (CACAA) and its administration of the Community Services Block Grant (CSBG), Low-Income Household Energy Assistance Program (LIHEAP), Low Income Household Water Assistance Program (LIHWAP), and Weatherization Assistance Program (WAP).

Through this monitoring, several concerning issues have come to light, including issues that may at the very least represent severe financial mismanagement, or at the very worst, constitute fraud. DEO has referred issues to its independent Office of Inspector General and local law enforcement for further investigation. We have also shared these concerns with the U.S. Department of Health and Human Services and the U.S. Department of Energy. As we await the outcome of these investigations, DEO believes that we can no longer in good faith await the critical information and documentation we have been requesting for some time to ensure that CACAA is upholding its contract to administer the above referenced programs, which are designed to help our most vulnerable Floridians under your purview.

This serves as DEO's written notice of default to CACAA, for CACAA's inability to fulfill certain obligations set forth by DEO Subgrant Umbrella Agreement Number E1994, as amended ("Agreement"). DEO has identified the following deficiencies that constitute Events of Default, as described in section 12, DEFAULT, of the Agreement:

Florida Department of Economic Opportunity | Caldwell Building | 107 E. Madison Street | Tallahassee, FL 32399
(850) 245.7105 | www.FloridaJobs.org | www.Twitter.com/FLDEO | www.Facebook.com/FLDEO

An equal opportunity employer/program. Auxiliary aids and service are available upon request to individuals with disabilities. All voice telephone numbers on this document may be reached by persons using TTY/TTD equipment via the Florida Relay Service at 711.

- **Noncompliance with federal regulations for CSBG, LIHEAP, and LIHWAP**

1. CACAA invoiced DEO for lease payments that have not been shown to be allowable by law. There is insufficient documentation to justify the costs and expenditures of CACAA's main office lease agreement and lease payments with CACAA Holdings, Inc. CACAA has invoiced DEO for reimbursement of lease payments that were not calculated based on allowable cost principles under Title 45 Code of Federal Regulations (C.F.R.), Part 75, Paragraph 403(b) – Factors affecting allowability of costs, and Title 45 C.F.R. Part 75 Paragraphs 465 (b) and (c) – Rental cost of real property and equipment. CACAA Holdings, Inc., is a subsidiary of CACAA and shares the same CEO, Board, CFO, etc.
2. CACAA does not have sufficient internal controls to prevent fraud. Lack of internal controls, including segregation of duties over financial and procurement procedures leading to potential fraud, constituting a violation of and noncompliance with Title 45 C.F.R. Part 75, Section 303 – Internal Controls.
3. CACAA invoiced DEO for costs that were not eligible for reimbursement. CACAA presented invoices for building use and maintenance & repair (i.e., lease) expenditures that were not eligible for reimbursement constituting a violation of and noncompliance with Title 45 C.F.R. Part 75 Paragraph 403(b) – Factors affecting allowability of costs.

- **Noncompliance with WAP**

1. CACAA invoiced DEO for lease payments that have not been shown to be allowable by law. CACAA's main office lease agreement and lease payments with CACAA Holdings, Inc. may not have been negotiated or calculated with consideration to allowability limitations required by Title 2 C.F.R., Part 200, Paragraph 403(b) – Factors affecting allowability of costs, and Title 2 C.F.R. Part 200 Paragraphs 465 (b) and (c) – Rental costs of real property and equipment. CACAA Holdings, Inc. is a subsidiary of CACAA and share the same CEO, board, CFO, etc.
2. CACAA does not have sufficient internal controls to prevent fraud. Lack of internal controls including segregation of duties over financial and procurement procedures leading to potential fraud, constituting a violation of and noncompliance with Title 2 C.F.R., Part 200, Section 303 – Internal Controls.
3. CACAA invoiced DEO for costs that were not eligible for reimbursement. CACAA presented invoices for building use and maintenance & repair (i.e., lease)

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expenditures that were not eligible for reimbursement constituting a violation of and noncompliance with Title 2 C.F.R. Part 200 Paragraph 403(b) – Factors affecting allowability of costs.

The above listed deficiencies indicate CACAA’s failure to comply with the terms and conditions of the Agreement relating to funding/consideration, fiscal and administrative controls, audits and records, monitoring, warranties and representations, legal authorization, and mandated conditions and other laws.¹ These findings are detailed in the enclosed 2022-23 Financial Compliance Monitoring Report.

Within the next 30 days, CACAA must provide substantial, written documentation that it has resolved these deficiencies. Failure to resolve these deficiencies within thirty (30) calendar days from the date of this letter will result in DEO’s termination of the Agreement. DEO recommends that CACAA refrains from incurring any unnecessary costs during this timeframe while also adhering to all terms of the Agreement and other applicable federal, state, and local laws, regulations, and policies related to CSGB, LIHEAP, LIHWAP, and WAP.

If in the event CACAA is unable to provide sufficient documentation that these deficiencies have been resolved within 30 days, DEO will move forward with termination of our existing agreement for cause and will maintain delivery of services through another eligible provider.

Please contact Debbie Smiley, Bureau Chief, at 850-717-8467, with any questions and to provide requested documentation for the above findings.

Sincerely,



Meredith Ivey, Acting Secretary
Florida Department of Economic Opportunity

cc: CACAA Board of Directors
Tim Center, Executive Director
U.S. Department of Health and Human Services
U.S. Department of Energy

¹ See the following Agreement provisions: Section 5. G, J, K, L; Section 6. B, C, D; Section 9. C, D, F, L, N; Section 10. C, D; Section 21. A, C; Section 22. Q; and Section 25. B. Additionally, the listed deficiencies violate the provisions of Exhibit 1, Exhibit 1-A, Attachments A-1 through A-4, and Attachment F of the Agreement.

NOTICE OF ADMINISTRATIVE RIGHTS

ANY PERSON WHOSE SUBSTANTIAL INTERESTS ARE AFFECTED BY THIS DETERMINATION HAS THE OPPORTUNITY FOR AN ADMINISTRATIVE PROCEEDING PURSUANT TO SECTION 120.569, FLORIDA STATUTES, BY FILING A PETITION.

A PETITION MUST BE FILED WITH THE AGENCY CLERK OF THE DEPARTMENT OF ECONOMIC OPPORTUNITY WITHIN 21 CALENDAR DAYS OF RECEIPT OF THIS DETERMINATION. A PETITION IS FILED WHEN IT IS RECEIVED BY:

AGENCY CLERK
DEPARTMENT OF ECONOMIC OPPORTUNITY
OFFICE OF THE GENERAL COUNSEL
107 EAST MADISON ST., MSC 110
TALLAHASSEE, FLORIDA 32399-4128
FAX 850-921-3230
AGENCY.CLERK@DEO.MYFLORIDA.COM

YOU WAIVE THE RIGHT TO ANY ADMINISTRATIVE PROCEEDING IF YOU DO NOT FILE A PETITION WITH THE AGENCY CLERK WITHIN 21 CALENDAR DAYS OF RECEIPT OF THIS DETERMINATION.

FOR THE REQUIRED CONTENTS OF A PETITION CHALLENGING AGENCY ACTION, REFER TO RULES 28-106.104(2), 28-106.201(2), AND 28-106.301, FLORIDA ADMINISTRATIVE CODE.

DEPENDING ON WHETHER OR NOT MATERIAL FACTS ARE DISPUTED IN THE PETITION, A HEARING WILL BE CONDUCTED PURSUANT TO EITHER SECTIONS 120.569 AND 120.57(1), FLORIDA STATUTES, OR SECTIONS 120.569 AND 120.57(2), FLORIDA STATUTES.

PURSUANT TO SECTION 120.573, FLORIDA STATUTES, AND CHAPTER 28, PART IV, FLORIDA ADMINISTRATIVE CODE, YOU ARE NOTIFIED THAT MEDIATION IS NOT AVAILABLE.

2022-2023 Financial Compliance Monitoring Report

Capital Area Community Action Agency

**Division of Community Development
Bureau of Economic Self Sufficiency
Florida Department of Economic Opportunity**

March 8, 2023

107 East Madison Street
Caldwell Building
Tallahassee, Florida 32399
www.floridajobs.org



**FY 2022-2023 Financial Compliance Monitoring Report
Division of Community Development
Bureau of Economic Self Sufficiency**

Period Reviewed: October 2017 – September 2022

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I. BACKGROUND AND METHODOLOGY

BACKGROUND

Florida Department of Economic Opportunity

The Florida Department of Economic Opportunity (DEO) is the lead agency for purposes of carrying out State activities for the Community Services Block Grant (CSBG), the Low-Income Home Energy Assistance Program (LIHEAP), the Low-Income Household Water Assistance Program (LIHWAP), and the Weatherization Assistance Program (WAP). DEO is responsible for approving the State grant applications and monitoring CAAs for compliance with program regulations. DEO conducted monitoring of Capital Area Community Action Agency to assess proper oversight and monitoring of CSBG, LIHEAP and WAP funds and ensure compliance with federal and state policies, procedures, and law. Those monitoring events took place during the month of April 2019, May 2022, followed by monthly site visits during the months of June, July, August, September, October, and November of 2022 for the CSBG - Disaster Relief Supplemental Funds Hurricane Michael Project (CSBG-DRSF)

Capital Area Community Action Agency, Inc.

Capital Area Community Action Agency, Inc. (CACAA) is a private, nonprofit organization created in 1965 to serve low-income residents of *Leon County* with childcare and transportation. Since that time, CACAA has expanded to also serve *Gadsden, Jefferson, Calhoun, Liberty, Franklin, Wakulla, and Gulf Counties*. CACAA is the subrecipient agency for a variety of services established to assist low-income families become self-sufficient. CACAA's mission is to provide a comprehensive system of services and resources to reduce the detrimental effects of poverty, empower low-income citizens with skills and motivation to become self-sufficient, gain financial independence, and improve the overall quality of both their lives and the aforementioned communities. CACAA is also temporarily serving as a WAP subrecipient for the ten-county service area (*Bradford, Columbia, Dixie, Gilchrist, Hamilton, Lafayette, Madison, Suwannee, Taylor, and Union*) recently relinquished by Suwannee River Economic Council, Inc.

METHODOLOGY

DEO's Division of Community Development, Bureau of Economic Self Sufficiency (BESS) must perform annual monitoring of its subrecipients, as required by 45 CFR 75.342, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Department of Health and Human Services (HHS) Awards.

BESS and the DEO Bureau of Financial Monitoring and Accountability (FMA) conducted a limited scope monitoring based on requirements outlined in 45 CFR 75 and the subgrant agreement with CACAA. Monitoring was conducted through a desk monitoring review of documents relating to grant performance activities during the period between August 1, 2017, through February 28, 2023. Documents were submitted by CACAA to DEO. FMA designed a limited-scope desk monitoring for CACAA to determine whether CACAA has:

1. used CSBG, LIHEAP, LIHWAP and WAP grants funds for lease payments in a manner which is allowable and allocable as required under 45 CFR 75 and 2 CFR 200;
2. ensured timely payment of restitution payments for a prior embezzlement case from 1997; and
3. ensured sufficient controls are in place over financial activities to mitigate fraud.

II. FINDINGS

FINDING 1 – RENTAL COST OF REAL PROPERTY AND EQUIPMENT

Condition: On August 25, 2017, CACAA entered into a ten-year lease agreement with Capital Area Community Action Agency Holdings, Inc. (Holdings) for the lease of their office location. The CEO and board members for CACAA are also the CEO and board members for Holdings. This circumstance represents a less than arm’s length transaction under 45 CFR 75.465 and 2 CFR 200.465. Rental costs under less than an arm’s length leases are allowable only up to the amount that would be allowed had the non-federal entity exercised direct control over the building.

During the monitoring, CACAA provided the documented methodology used to determine the lease fee payment. This methodology did not include cost detail consistent with the Uniform Administrative Requirements outlined under 45 CFR 75 and 2 CFR 200. As such CACAA may have applied unallowable excess charges for lease payments to the CSBG, LIHEAP, LIHWAP, and WAP grants during the period 2017 through 2023. While DEO requested financial information for the period of August 1, 2017, through February 28, 2023, the following schedule provided by CACAA only included financial activities associated with the lease through October 2022:

Date	Mortgage Amount	Downpayment Loan (Repaid)	Maintenance Repairs (Paid)	Amorization of Loan Final Payment (264,714.52)	Depreciation	Escrow for Future Repairs	Lease Amount	Under Funded
Sep-17	\$2,786	\$2,944	\$3,058	\$2,206	\$252	\$1,707	\$8,533	-\$4,420
Oct-17	\$2,786	\$3,623	\$700	\$2,206	\$252	\$1,707	\$8,533	-\$2,741
Nov-17	\$2,786	\$3,623	\$125	\$2,206	\$252	\$1,707	\$8,533	-\$2,166
Dec-17	\$2,786	\$3,623	\$125	\$2,206	\$252	\$1,707	\$8,533	-\$2,166
								\$0
2018	\$33,437	\$35,579	\$19,526	\$26,471	\$12,089	\$20,484	\$102,396	-\$45,190
2019	\$33,437	\$27,000	\$44,851	\$26,471	\$12,089	\$20,484	\$102,396	-\$61,936
2020	\$33,437	\$27,000	\$9,194	\$26,471	\$12,089	\$20,484	\$102,396	-\$26,279
								\$0
Jan-Oct 2021	\$27,864	\$22,052	\$10,247	\$22,060		\$17,070	\$85,330	-\$13,962
Nov-21	\$2,786		\$295	\$2,206		\$1,707	\$9,750	\$2,756
Dec-21	\$2,786		\$100	\$2,206	\$12,089	\$1,707	\$9,750	-\$9,138
								\$0
Jan-Sept 2022	\$25,078	\$0	\$13,495	\$19,854	\$12,731	\$15,363	\$87,750	\$1,230
Oct-22	\$2,786		\$225	\$2,206		\$1,707	\$9,945	\$3,021
				Remaining Final Payment left to be Amortized:	\$127,945			-\$160,992

Criteria: Under federal cost principles, allowable premises costs for a grantee-owned building are limited to depreciation, allocable interest cost, and maintenance and repair costs. Rental costs under less than arm’s length leases are allowable only up to the amount that would be allowed had the non-federal entity exercised direct control over the building. (See 45 CFR 75.465(b)(c); 2 CFR 200.465(b)(c).)

Capital expenditures are unallowable as a direct cost except with the prior written approval of the pass-through entity, in this case DEO. (See 2 CFR 200.439(b)(3); 45 CFR 75.439(b)(3).) Capital expenditures are unallowable as indirect costs. (See 2 CFR 200.439(b)(7); 45 CFR 75.439(b)(7).)

Allowable depreciation must be based on the true useful life of the building and not on a period over which the building cost is being amortized. The straight-line method is presumed to be the appropriate

method. The computation of depreciation must be based on the acquisition cost of the building and exclude the cost of land. (See 45 CFR 75.436; 2 CFR 200.436)

In general, financing costs (including interest) to acquire capital assets are allowable. (See 45 CFR 75.449; 2 CFR 200.449)

Allowable maintenance and repair costs are costs incurred for utilities, insurance, security, necessary maintenance, janitorial services, repair, or upkeep of a building that neither adds to its permanent value nor appreciably prolongs its intended life but keeps it in an efficient operating condition. (See 45 CFR 75.452; 2 CFR 200.452)

Contingency payments made for events the occurrence of which cannot be foretold with certainty as to the time or intensity, or with an assurance of their happening, are unallowable. (See 45 CFR 75.433(c); 2 CFR 200.433(c))

Cause: Based on a review of CACAA's board meeting minutes when the building purchase and lease agreement were approved (April 12, 2017), allowable costs outlined under 45 CFR 75.465 and 2 CFR 200.465 were not presented, nor did CACAA request written approval from DEO for the capital expenditure.

Effect: CACAA's CSBG, LIHEAP, LIHWAP, and WAP grant funds may have been used for rental costs in excess of allowable amounts.

Required Action: CACAA must determine the allowable amount of lease payment charges that are in compliance with 45 CFR 75.465(b)(c); 2 CFR 200.465(b)(c)). Any amount in excess of the allowable lease payment is owed to DEO. CACAA must break down the unallowable portions of the lease charges by grant award and year and repay those amounts to DEO.

Questioned Costs: CACAA's lease payments made during the period September 1, 2017, through October 31, 2022, in the amount of **\$543,845.00** as well as any additional lease payments made through February 2023 are questioned and subject to disallowance. A response is required within thirty (30) days of this report.

FINDING 2 – EMBEZZLEMENT RESTITUTION PAYMENT

Condition: In 2001, a former employee of CACAA was found guilty of embezzling \$144,085 of LIHEAP funds and was ordered to pay restitution in the amount of \$156,514.95 to CACAA. According to the court order, payment was due immediately.

These funds were to be refunded to DEO's predecessor agency, the Department of Community Affairs (DCA) which then would return them to the U.S. Department of Health and Human Services (HHS). Neither restitution was made by the former employee at the time of the order, nor was a payment schedule ever established between CACAA and DCA. Based on correspondence dated February 12, 2002, the Board Chairman from CACAA stated, in part, that, "We cannot make a commitment to a specific dollar amount or payment schedule." To date, only \$7,820.31 has been repaid to either DCA or DEO from CACAA.

Criteria: United States District Court Northern District of Florida, Tallahassee Division, Case # 4:00cr63-001, ordered that \$156,514.95 in restitution payment be made to CACAA. Payment of the total fine and other criminal monetary penalties were due at the time in full immediately.

Cause: CACAA did not take timely or complete actions to ensure the restitution payments were collected and refunded to DCA and the successor agency, DEO.

Effect: LIHEAP grant funds dating back to the period between November 1994 and March 1997 were not used for program purposes and have never been fully refunded.

Required Action: Since repayment of these funds were due to be refunded to HHS over twenty (20) years ago, CACAA must take immediate action to repay in-full, the restitution remaining balance of \$148,694.64 to DEO. A response is required within thirty (30) days of this report, with nonfederal funds.

FINDING 3 – LACK OF INTERNAL CONTROLS

Condition: CACAA failed to maintain effective internal controls, including segregation of duties over its financial and procurement procedures. In November 2022, CACAA communicated to DEO that an employee, who worked as the Case Manager for the CSBG – DRSF project in Franklin County, may have diverted subcontractor checks (Scott's Framing Services, LLC) to a personal bank account. Upon further review, CACAA staff clarified that the subcontractor, who had not been competitively procured as required by CSBG regulations, and a CACAA Case Manager had worked together to divert payments from the subcontractor's bank account to the Case Manager's personal account.

Subcontractor Payments

CACAA allowed the Case Manager to hand deliver checks to the subcontractor in Franklin County. The CACAA Case Manager along with the subcontractor had endorsed the CACAA checks for deposit to a personal bank account with both names on the account. According to an Incident Report #22026617 by Franklin County Sheriff's Office (FCSO), banking records indicate multiple check deposits and transfers between both the subcontractor's business account, and the CACAA employee's non-profit account and personal account. In addition, according to the incident report, the CACAA Case Manager forged the subcontractor's signature to the W-9 because he was not present when a separate bank account was opened.

Procurement

CACAA failed to follow its Procurement Procedures. CACAA had not competitively procured the subcontractor's services, citing a lack of available subcontractors in the area. The CACAA Case Manager who endorsed and deposited the subcontractor's checks was not working with CACAA at the time the contract was executed. However, subcontractor procurement is part of the Case Manager's duties as identified in the job description. Given this circumstance, the lack of segregation of duties and a lack of conflict-of-interest disclosure exposes CACAA to risk of fraud. The employee's relationship with the subcontractor could impact decisions regarding subcontractor procurement, project selection, and development of the scope of work for the CSBG-DRSF project.

Reporting

CACAA notified DEO verbally on November 2, 2022, of the suspicious fraud activity. When DEO attempted to follow up on the status of the fraudulent activity, CACAA responded that the matter was referred to FCSO and that no additional information could be provided to DEO pending the FCSO investigation. DEO subsequently followed up with FCSO investigators, who indicated that CACAA failed to support the investigation with requested documents, which ultimately gave FCSO no choice but to suspend the investigation on December 1, 2022, until further leads are available. FCSO's Incident Report #22026617 states, "Due to facts available in this case, with the statements that were provided and the lack of physical evidence available, no charges will be filed at this time. This case is being suspended but is subject to be reopened pending future leads." Furthermore, CACAA failed to report the suspended status of the investigation to DEO.

Historical and Contributing Factors

CACAA's prior employee embezzlement case outlined in Finding 2 shares some similarities with the current circumstance and demonstrates that CACAA has historically had weak internal controls regarding its financial activities. The persistence of these weak controls exposes federal grant funds to risk of fraud on an on-going basis.

Single Audit Findings

In CACAA's FY 2020-2021 Single Audit, deficiencies were noted with respect to CACAA's cash receipt and bank reconciliation procedures.

- Cash Receipt Procedures: The audit deficiently stated, "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."

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

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

Criteria: 45 CFR 75.303, *Internal Controls* states, in part, “The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)”.

Under Section 6.B. of the Subgrantee Agreement with DEO, CACAA certified “that written administrative procedures, processes and fiscal controls are in place for the operation of CSBG, LIHEAP, LIHWAP, and WAP, or any other program or project for which the Subrecipient receives funds from DEO.”

CACAA’s Accounting & Financial Policies and Procedures Manual, *Cash Disbursements (Check-Writing) Policies -Mailing of Checks* section states, “After signature, checks are returned to the individual who prepared them, who then mails checks immediately. Individuals who authorize expenditures shall not mail checks. To save mailing fees and potential lost check costs, some checks may be picked up in person. When checks are picked up in person, that person must sign and date the check stub to indicate receipt.”

CACAA’s Accounting & Financial Policies and Procedures Manual, *Purchasing Policies and Procedures (Code of Conduct in Purchasing)*, states, in part, “No officer, board member, employee, or agent must participate in the selection, award, or administration of a contractor if there is a real or apparent conflict of interest. Such a conflict would arise when an officer, board member, employee or agent, or any member of his/her immediate family, his/her partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in or tangible benefit from the firm/contractor considered for a contract.”

CACAA’s Accounting & Financial Policies and Procedures Manual, *Policies Associated with Expenditures and Disbursements, Procurement by Noncompetitive Proposal*, section states, in part, “Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

1. The item is available only from a single source;
2. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
3. The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in repose to a written request from the non-Federal entity; or
4. After solicitation of a number of sources, competition is determined inadequate.”

Cause: CACAA lacks effective internal controls over its financial and procurement procedures, as well as its code of conduct that would prohibit employees from using their position for personal gain. A conflict of interest posed by the CSBG-DRSF Case Manager went unaddressed and unmanaged by

CACAA and created a risk of grant funds not properly accounted for or expended in accordance with federal requirement requirements. Further, CACAA’s check mailing procedure outlined in its Fiscal Manual lacks strict requirements for processing checks. It states, in part, “To save mailing fees and potential lost check costs, some checks may be picked up in person. When checks are picked up in person, that person must sign and date the check stub to indicate receipt.” This procedure does not specify who is allowed to physically take checks. As such, CACAA’s allowance of the Case Manager to hand deliver the subcontractor’s checks was consistent with their policy and created the risk for fraud.

Effect: The collective CACAA’s lack of effective oversight and operational controls demonstrates an environment susceptible to opportunities of fraud, waste, and abuse. The conflict of interest between the Case Manager and the subcontractor may have resulted in inflated costs to the federal grant.

Required Action: CACAA must take immediate steps to improve accountability, segregation of duties, and other internal controls of its financial and subcontracting activities. This includes adding management review and approval, documented segregation of duties and payment controls over vendor checks. CACAA must also follow its procurement policy and demonstrate assurance that contracts are competitively procured. CACAA must also put effective controls in place to separate duties involving subcontractor payments, procurement, oversight, and assignment of work. These updated controls must be included in CACAA’s Accounting and Financial Policies and Procedures Manual.

Due to the questionable relationship between the Case Manager and subcontractor, CACAA must provide a review of all payments to Scott’s Framing Services, LLC. This review should include all check payments (front and back), and support for the invoiced work to support the completed work.

Questioned Costs: CACAA’s subcontractor payments totaling \$144,963.64 to subcontractor Scott’s Framing Service, LLC are questioned, subject to disallowance. A response is required within thirty (30) days of this report.

III. SUMMARY

DEO determines that significant operating deficiencies exist at CACAA that impact its ability to manage and account for Federal grant funds and its capability to carry out the CSBG, LIHEAP, LIHWAP, and WAP programs in compliance with Federal requirements and the Agreement.

Findings Summary Chart: Compliance Monitoring of Capital Area Community Action Agency, Inc.			
Finding #	Description	Questioned Costs Subject to Disallowance	Balance of Disallowed Costs
1	Rental Cost of Real Property and Equipment	\$543,845.00	
2	Embezzlement Restitution Payment		\$148,694.64
3	Lack of Controls which would Mitigate Fraud	\$144,963.64	
Total		\$688,808.64	\$148,694.64

Capital Area Community Action Agency, Inc.
COO Summary of Programs
For the Month Ended 12/31/2022

PROGRAMS:	Getting Ahead	Staying Ahead	Emergency Services	Weatherization at-a-glance			
County	Active Participants	Active Participants	Households Served	County	2022-2023 Contract Units Projected*	2022-2023 Contract Units In Progress	2022-2023 Contract Units Completed
Calhoun	10	7	44	Calhoun	4	0	0
Franklin (with Gulf class)	3	34	37	Franklin	3	0	0
Gadsden	0	5	67	Gadsden	6	2	4
Gulf (2 classes)	8	9	16	Gulf	2	0	0
Jefferson	0	1	45	Jefferson	4	1	3
Leon (2 Classes)	24	18	293	Leon	19	6	3
Liberty (with Calhoun class)	2	6	14	Liberty	2	0	0
Wakulla (with Leon class)	1	4	23	Wakulla	4	3	0
TOTALS	48	84	539	TOTALS	44	12	10
HEAD START							
2022 - 2023 Enrollments	Franklin*	Jefferson	Mabry	Governor's Charter	Royal	South City	Total
# of Students Enrolled @ 2/28/23 (Actually attended)	14	35	60	39	56	131	335
Funded Enrollment	20	37	66	50	57	148	378
Center Enrollment %	70.00%	94.59%	90.91%	78.00%	98.25%	88.51%	88.62%
Disability Services							
Students with IEP's	34						
Students with Concerns	27						
In Compliance?	Yes						

**Family Support Services Program
Monthly Report
For the Month Ended 2/28/23**

Program	Getting Ahead	Staying Ahead
County	Active Participants	Active Participants
Calhoun	10	7
Franklin (with Gulf class)	3	34
Gadsden	0	5
Gulf (2 classes)	8	9
Jefferson	0	1
Leon (2 classes)	24	18
Liberty (with Calhoun class)	2	6
Wakulla (with Leon class)	1	4
Totals	48	84

Outreach Events:

Calhoun County Childrens Coalition - Community partnership building, learning programs @ resources in the communities.

Transportation Disadvantage meeting - Calhoun/Liberty - Community partnership building, learning programs and resources in the communities.

Getting Ahead presentation @ **United Methodist Church - Gulf** - Prospective partners to offer venue for classes, refer clients and help promote workshop.

Franklin County Board of County Commissioners meeting - Updates on local government decisions for the county.

Pitch Agency programs to educators at **Department of Health - Franklin** - Prospective partners to refer clients for all agency programs.

Smart Horizons - Franklin - Information on opportunities available for GA/SA participants to receive their Child Development Association (CDA) certificate.

TCC Workforce Development - Information on program and opportunities available @ TCC for GA/SA participants.

Healthy Families - To pitch Getting Ahead and other Agency programs to their representative in Franklin County - Prospective partners to refer clients for GA workshop.

Big Bend After Reentry Coalition (BBARC) - Community meeting - Leon - Collaboration regarding re-entry initiatives.

Capital Area Community Action Agency

Staying Ahead Success Stories

Client 1 is a six-time stroke survivor who was homeless, unemployed and facing many denials for SSI benefits. November 2022, She was granted full SSI benefits and two years of backpay. She is no longer homeless and would like to become a homeowner in 2024. To start the process, she has completed her first-time home buyers' course with Tallahassee Lender's Consortium and currently working with a financial advisor.

Client 2 received a promotion as well as a \$2 pay raise. She is now running a crew and assigned her own job site. The task to promote the business – marketing is also a part of her new responsibilities.

Client 3 continues with her cleaning business; however, due to monthly rentals instead of weekly rentals, business is slow. I am pleased to share that she has secured additional employment with a local restaurant to cook (3) days a week at \$15/hour. She also applied with 360 Blue, a vacation rental company on Cape San Blas, to secure a few houses as they become available for monthly and/or weekly cleans.

Client 4 is self-employed with her own Bail Bonding Agency. She recently posted bail for a client at which time she made completion of the Getting Ahead workshop a condition of the bail. She insisted the young man seek employment, and the following day he was employed at Taco Bell in Port St. Joe.

Client 5 won Goodwill's Graduate of the Year for completing the 6-week Certified Nursing Assistant Program at the Panama City location.

Client 6 decided to move forward with obtaining her GED. She paid out of pocket to register for the Language/English portion of the GED program. She also scheduled transportation to attend Adult Ed in Gulf County weekly to continue studying and preparing for the remaining (3) sections of the GED test.

Client 7 is 19 years of age with special needs. Her goal is to become either an Early Childhood Educator, or a Neonatal Nurse. She is very much interested in securing part-time employment as a Library Assistant however, she is awaiting approval from the Social Security Administration as she does receive disability benefits for her medication. The month of February held some dates to include a Psych Evaluation to determine

Capital Area Community Action Agency

MEMORANDUM

TO: Tim Center, Chief Executive Officer
FROM: Victoria Mathis, Emergency Services Program Manager
RE: Board Update for February 2023 – *Emergency Services*
DATE: March 6, 2023

National Performance Indicator

Goal 6: Low-Income People, Especially Vulnerable Populations, Achieve Their Potential By Strengthening Family and Other Supportive Environments. This report started October 1st 2022 and will end September 30th 2023.

Low Income Home Energy Assistance Program

Below is the total unduplicated number of households/individuals served for February 2023.

County	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	April 2023	May 2023	June 2023	July 2023	Aug 2023	Sept 2023	County
Calhoun	62/107	79/148	81/36	52/86	44/83								318/460
Franklin	35/88	21/41	33/71	49/113	37/76								175/389
Gadsden	45/79	24/54	13/36	37/79	67/164								186/412
Gulf	35/73	21/37	25/43	20/31	16/43								117/227
Jefferson	27/70	14/42	17/50	32/75	45/98								135/335
Leon	276/714	133/322	185/469	219/589	293/782								371/2876
Liberty	27/59	20/31	15/30	16/42	14/20								278/182
Wakulla	19/58	14/33	12/30	25/65	23/46								93/232
Total	526/1248	326/708	381/765	450/1080	539/1312								2222/5113

Additional information listed below:

Number of Single Parent's assisted.

Female	426
Male	241
Total Emergency Utility Services Assistance (from Donated Funds) = 10/ 20	
LIHEAP AC Replacement = 5 / 9	
Rental Assistance (HWB) = 0	



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Capital Area Community Action Agency

MEMORANDUM

FROM: Terry Mutch
RE: Weatherization Assistance Program
DATE: March 21, 2023

As of March 1, 2023, the weatherization program currently has three active grants totaling \$918,060.00 for the 2022-2023 contract year. \$146,614.00 of those funds are to be exhausted by June 30, 2023 and \$191,213.00 by September 30, 2023. The first 15% of the Bipartisan infrastructure funding (\$580,233.00 of \$3,868,220.) was supposed to be released in January 2023 but is still on hold awaiting oversight review by DEO. Extensions for the current grant expenditures are expected.

Currently there are 12 homes in the pre-inspection process, with 3 homes assigned to contractors.

The program continues to face production issues due to contractor availability and inflation but operates at the most efficient and safe capacity possible.

DEO has reinstated funds for the previous territory governed by Suwannee River Economic Council. Approximately \$114,000 was awarded for the 10 county service area and funds are to be expended by June 30, 2023.

Weatherization at a Glance (based on current funding)

County	2022-2023 Contract Units Projected*	2022-2023 Contract Units In progress	2022-23 Contract Units Completed
Calhoun	4	0	0
Franklin	3	0	0
Gadsden	6	2	4
Gulf	2		0
Jefferson	4	1	3
Leon	19	6	3
Liberty	2	0	0
Wakulla	4	3	0
Total	44	12	10



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Capital Area Community Action Agency

MEMORANDUM

TO: Nina Self
FROM: Venita Treadwell, Early Childhood Education Manager
RE: Board Report
DATE: March 6, 2023

All attention is directed toward Focus Area Two and staffing. I will begin with staffing by sharing that we have recently hired four (4) teachers and one (1) cook. The Head Start Center Directors have reported that the new staff are doing well in their areas. We have also lost three staff members; therefore, the search for new staff continues. Center Directors are receiving Focus Area Two training and they will in turn begin working with center staff.

March 13 – 17, 2023 will be the In-Service for Head Start staff. This training will consist of new hire orientation, continued training for Focus Area Two, Kindergarten Transition Training and Container Gardening presented by Chelsea Marshall, Northwest Regional Public Health Specialist, UF/IFAS Extension. In-Service trainings provide staff will mandatory training hours as regulated by the Department of Children and Families and Head Start policies.

Thanks to the teaching staff for preparing the children each month to perform at the ZOOM Parent Meetings. The children have awesome presentations singing, demonstrating learned skills and expressing classroom citizenship with their peers. The children continue to experience the Titus Exercise Program during the week. Titus visits each Head Start center two-days a week. The children exercise and play physical games to improve their health. The program also encourages cognitive development.

Data reports are being finalized for CLASS and HATCH and will be submitted for the next report.

Our goal has not changed: *To ensure that all three and four-year old children that participate in Head Start enter school ready to learn.* I am working with the Leon County Kindergarten Transition Team to bring information to teaching staff on transition expectations to Kindergarten. The presentation will take place at In-Service and thanks to Brooke Brunner, Leon County School, Director of Early Childhood Learning, for making this possible.



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Family and Community Engagement Manager

Monthly Monitoring Report – February 2023

Program Status

- Total number of enrollments for the **2022-23** school year:
 1. Franklin County Head Start - **14 of 20** families enrolled
 2. Head Start @ Governors Charter - **39 of 50** families enrolled
 3. Jefferson County Head Start - **35 of 37** families enrolled
 4. Louise B. Royal Head Start - **56 of 57** families enrolled
 5. Mabry Street Head Start - **60 of 66** families enrolled
 6. South City Head Start - **131 of 148** families enrolled
- **335 of 378 (89%)** families was enrolled in Head Start for the **month of February**.
 - All Head Start programs are required to return to full enrollment (**378**) for the 2022-23 school year

Policy Council

- 5 participants were in attendance for Policy Council

Volunteers

- 5 participants completed 20 hours

Family and Community Engagement Activities

- 2 staff meetings

Transportation

- Working on completing requirements for the new bus
- Seeking bus driver to fill Mr. Tom vacancy

Children Health Requirements

Immunizations and Physical examinations	308 Immunizations 305 Physical Examinations
Established medical homes	330
Established dental homes and received dental exams	208 Dental Homes 84 Dental Exams
Hearing screenings	236
Vision screenings	260
Vision Referrals	0

Nutrition

- Number of Breakfast 3,406
- Number of Lunch 3,406
- Number of PM Snacks 3,359

Family and Community Engagement

- 5 volunteers were active for February
- 12 hours of In-Kind was completed for February

Corrective Action and Follow Up

- **COVID-19 Policy and Procedure:** Policy and Procedures in the process of being updated to meet the new requirements of Head Start, which makes masking optional for students.
- **Funded Enrollment:** Radio advertisements are now running in our recruitment area to help fill vacant slots, and to help with recruitment efforts for the upcoming school year. Recruitment areas are also being updated now that Family Advocates will begin to canvas their areas again to recruit for the program.
- **Facilities:** The program continues to discuss opportunities to improve the facilities of the program. Facility updates are needed in Franklin, Leon and Jefferson counties. Better facility locations will help with the Average Daily Attendance of students.
- **Extended Day:** Managers of the head start program will meet to determine the location of the extended day slots for next year.
- **Technical Assistance / Training:** New trainings will be selected by management for their respective teams.
- **Average Daily Attendance:** The Average Daily Attendance (ADA) for January was 78%, when the required ADA is 85%. This month was a slight increase. The HEROs program that recognize children for their perfect attendance during Parent Meetings seems to be improving attendance. Management is discussing other options to help improve attendance as well.
- **CCFP at Governor's Charter:** Meals are being delivered to Governor Charter from the stand alone kitchen.

Strengths

- Program makes use of Zoom and ChildPlus to keep families engaged with the program
- No classroom closures due to COVID during the month of February
- Management is looking at ways to improve the Average Daily Attendance

Areas of Concern

- The cost of improving the Franklin County location
- The location of the Franklin County Head Start for next year
- Staffing issues and being able to fully enroll the program

Capital Area
Community Action
Agency

MEMORANDUM

TO: Tim Center, Chief Executive Officer
FROM: Margaret Watson, Human Resources Manager
RE: Summary Report for Human Resources Department
DATE: March 23, 2023

Summary Report for the Human Resources Department. As the HR Manager, I met with the Managers of each Program Department to address their Program needs.

The future goals set for the Human Resources Department.

1. Develop a Policies and Procedures Manual for HR.
2. Update Employee Handbook and Policies and Procedures Manual.
3. Work with Managers to assess training needs for Professionally and Personal Development.
4. Create Newsletter for the Agency.

Attend monthly Big Bend Society for Human Resources Management (SHRM) Meetings. Completed a Human Resources Manager Certification Training.

We are interviewing for the following vacancies in our Program Departments.

- Receptionist Administrative Assistant
- 2 Family Advocates
- 2 Teacher Vacancies
- Case Manager for Gadsden County



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