

# Capital Area **Community Action** Agency

**Board of Directors Meeting**  
**Agenda**  
**Tuesday, September 24, 2024 – 6:00 pm**  
**Via Microsoft Teams**

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- I. Call to Order Shanetta Keel – Chair
- II. Agenda Approval
- III. Sign-In/Attendance/Introductions
- IV. Action – Recommendation for Review & Approval
- A. Audit Fiscal Year 2022-2023
- i) Annual Audit Presentation – Thomas Howell Ferguson, P.A.
- B. Board Activity
- i) Board Meeting Minutes – July 23, 2024
- ii) Executive Committee Minutes – August 27, 2024
- iii) Board Member Seating: Carmen Conner, PPL, Pineview Elementary School
- C. Financial Report Kate Beam
- Narrative
  - Revenue & Expenditures Agency-wide
  - Balance Sheet
  - Revenue & Expenditures – major programs
  - Head Start Non Federal Share Match
  - Head Start Credit Card Activity
- V. Annual Agency Budget Kate Beam
- VI. Chief Executive Officer's Report Tim Center
- i) Organizational Standards
- ii) Head Start Director - Recommendations
- VII. Chief Operating Officer's Report Nina Self
- Program Updates
- VIII. Chair's Report
- IX. Adjournment

**Next Board of Directors Meeting 10/22/2024 – 6:00 pm –Microsoft Teams Video**

**Next Executive Committee Meeting 11/19/2024 - 5:30 pm – Microsoft Teams Video**



United Way of the Big Bend

309 Office Plaza Drive • Tallahassee, Florida • 32301 • 850.222.2043  
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To the Board of Directors  
Capital Area Community Action Agency, Inc. and Subsidiary

We are pleased to present this report related to our audit of the financial statements of Capital Area Community Action Agency, Inc. and Subsidiary (the Agency) as of and for the year ended September 30, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the Agency's financial reporting process.

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial and related compliance reporting process.

Area	Comments
<b>Our Responsibilities With Regard to the Financial Statement Audit and Compliance</b>	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our engagement letter dated April 30, 2024. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
<b>Overview of the Planned Scope and Timing of the Financial Statement Audit</b>	We have issued a separate communication dated May 22, 2024, regarding the planned scope and timing of our audit and identified significant risks.
<b>Accounting Policies and Practices</b>	<p><b>Adoption of, or Change in, Accounting Policies</b></p> <p>Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Agency. The following is a description of significant accounting policies or their application that were either initially selected or changed during the year. The Agency adopted the new accounting guidance ASU 2016-02, <i>Leases</i>. The changes from the adoption of this standard are evident throughout the financial statements.</p> <p><b>Significant Accounting Policies</b></p> <p>We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p>

<u>Area</u>	<u>Comments</u>
<b>Accounting Policies and Practices (continued)</b>	<b>Significant Unusual Transactions</b>  We did not identify any significant unusual transactions.
<b>Management's Judgments and Accounting Estimates</b>	  Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events, and certain assumptions about future events. Management has informed us that they used all the relevant facts available to them at the time to make the best judgments about accounting estimates, and we considered this information in the scope of our audit. Estimates significant to the financial statements include the useful life of fixed assets, the expected duration of lease terms and the functional allocation of expenses.  The Board of Directors may wish to monitor throughout the year the process used to determine and record these accounting estimates.
<b>Audit Adjustments</b>	  Audit adjustments proposed by us and recorded by the Agency are shown on the attached <b>Exhibit B</b>

<u>Area</u>	<u>Comments</u>
<b>Uncorrected Misstatements</b>	<p>During the course of our audit, we identified uncorrected misstatements that management has concluded are not, individually or in the aggregate, material to the financial statements and the related financial statement disclosures. We agree with management's conclusion in that regard. Uncorrected misstatements or matters underlying these uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if we have concluded that the uncorrected misstatements are immaterial to the financial statements under audit. See <b>Exhibit C</b> for a copy of the representation letter provided to us by the Agency's management that includes a table showing the uncorrected misstatements.</p>
<b>Departure From the Auditor's Standard Report</b>	<p><b>Expected Emphasis-of-Matter Paragraph</b></p> <p>We have included an emphasis-of-matter paragraph in our report, in regard to the adoption of the new accounting guidance ASU 2016-02, <i>Leases</i> for the year ended September 30, 2023.</p> <p><b>Emphasis of Matter</b></p> <p>As discussed in Note 1 to the consolidated financial statements, the Agency adopted new accounting guidance ASU 2016-02, <i>Leases</i>. Our opinion is not modified with respect to this matter.</p>
<b>Observations About the Audit Process</b>	<p><b>Disagreements With Management</b></p> <p>We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements.</p> <p><b>Consultations With Other Accountants</b></p> <p>We are not aware of any consultations management had with other accountants about accounting or auditing matters.</p>

<b>Area</b>	<b>Comments</b>
<b>Observations About the Audit Process (continued)</b>	<p><b>Significant Issues Discussed With Management</b></p> <p>No significant issues arising from the audit were discussed or were the subject of correspondence with management.</p> <p><b>Significant Difficulties Encountered in Performing the Audit</b></p> <p>We did not encounter any significant difficulties in dealing with management during the audit. We received full cooperation and appreciate the assistance provided by the Agency’s financial and accounting personnel.</p> <p><b>Difficult or Contentious Matters That Required Consultation</b></p> <p>We did not encounter any significant and difficult or contentious matters that required consultation outside the engagement team.</p>
<b>Shared Responsibilities: AICPA Independence</b>	<p>The AICPA regularly emphasizes that auditor independence is a joint responsibility and is managed most effectively when management, boards of directors, and audit firms work together in considering compliance with AICPA independence rules. For Thomas Howell Ferguson P.A. (THF) to fulfill its professional responsibility to maintain and monitor independence, management, the board of directors, and THF each play an important role.</p> <p><b>Our Responsibilities</b></p> <ul style="list-style-type: none"> <li>• AICPA rules require independence both of mind and in appearance when providing audit and other attestation services. THF is to ensure that the AICPA General Requirements for performing non-attest services are adhered to and included in all letters of engagement.</li> <li>• Maintain a system of quality control over compliance with independence rules and firm policies.</li> </ul>

Area	Comments
<p><b>Shared Responsibilities: AICPA Independence (continued)</b></p>	<p><b>The Agency’s Responsibilities</b></p> <ul style="list-style-type: none"> <li>• Timely inform THF, before the effective date of transactions or other business changes, of the following: <ul style="list-style-type: none"> <li>– New affiliates, directors, officers, or person in financial reporting and compliance oversight roles.</li> <li>– New beneficial owners of the Agency’s equity securities that have significant influence.</li> <li>– Change in corporate structure impacting affiliates such as add-on acquisitions or exits.</li> </ul> </li> <li>• Provide necessary affiliate information such as new or updated structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations.</li> <li>• Understand and conclude on the permissibility, prior to the Agency and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with THF.</li> <li>• Not entering into arrangements of nonaudit services resulting in THF being involved in making management decisions on behalf of the Agency.</li> <li>• Not entering into relationships resulting in close family members of THF covered persons temporarily or permanently acting as an officer, director, or person in an accounting, financial reporting or compliance oversight role at the Agency.</li> </ul>

Area	Comments
<b>Internal Control and Compliance Matters</b>	<p>We have separately communicated significant deficiencies and compliance findings over financial reporting identified during our audit of the financial statements and major awards, as required by <i>Government Auditing Standards</i> and <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> at 2 CFR 200 (Uniform Guidance). This communication is included in the Report of Independent Auditors on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> and the Schedule of Findings and Questioned Costs sections of the financial statements.</p> <p>We have separately reported other deficiencies that are less than significant and are not required to be reported by <i>Government Auditing Standards</i> and Uniform Guidance. See <b>Exhibit A</b> for a copy of the management letter which details these items.</p>
<b>Significant Written Communications Between Management and Our Firm</b>	<p>See <b>Exhibit C</b> for a copy of the representation letter provided to us by the Agency's management.</p>

This report is intended solely for the information and use of the Board of Directors and management of the Agency and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to Capital Area Action Agency, Inc. and Subsidiary.

Tallahassee, Florida  
NEED DATE

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

In planning and performing our audit of the financial statements of the Capital Area Community Action Agency, Inc. and Subsidiary (the Agency) as of and for the year ended September 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

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

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

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

We communicated the significant deficiencies identified during our audit in a separate communication dated NEED DATE.

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



### **Shared Costs Allocations**

The Agency incorporates various shared cost allocation rates and methodologies based on the nature of the expenses being allocated. During our review of the allocations used for the year, we noted instances where the internal controls for the preparation of the allocations of shared costs to be applied to programs lacked controls necessary to prevent and detect errors. This resulted in overly complex allocations and inconsistency in the rates applied. The necessary controls noted to be missing included proper review and approval of the allocation methods and applicable inputs from which the estimates are determined, including the documentation of review of supporting schedules and the final determined allocation percentages by someone outside of the preparer.

#### **Recommendation**

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

### **Fringe Benefit Allocations**

During testing of indirect costs, we noted that a fringe rate was applied to all payroll costs of 28.98%. This rate was an older, previously-approved rate. However, the current year approved indirect cost rate states that fringe costs should be based on actual expenses rather than a fixed, stated rate.

#### **Recommendation**

Management should track and record fringe benefits to each project based on the actual fringe benefit costs incurred by project rather than relying on a flat 28.98% rate to be applied to all payroll and indirect costs.

### **In-Kind Revenue**

During testing of reported in-kind revenue, we noted errors in the schedules prepared by management to support the reported balance. Ultimately the reported balance was considered to be misstated, and a revised schedule and adjustment to the reported amount was necessary.

#### **Recommendation**

Management should track and record in-kind revenue on a monthly basis and add additional controls to ensure supporting schedules are accurate and complete.

### **Improved Documentation of Supervisory Controls**

During testing of various internal controls we noted instances where controls were occurring as designed, but had little to no documentation of their performance that would ultimately support that the control was in place and operating as intended. This included the documentation of reviews of portions of the cash receipt, cash disbursement, payroll, journal entry, and eligibility determination cycles. These cycles are integral to the Agency's overarching internal control framework.

#### **Recommendation**

Management should improve the documentation of supervision and review activities that are outlined in its policy and procedure manuals and internal processes and procedures.

### **Record Retention and Processes**

During testing we noted that documents were not always readily available for our inspection. These items were pre-selected by the auditors and provided to management for gathering three weeks prior to fieldwork. Despite having knowledge of the sampled items ahead of time, management struggled to gather certain supporting documents regarding CSBG expenditures and eligibility determination.

Furthermore, when we obtained such documentation, we noted instances that the files lacked certain required elements including documentation of approval and income determination support. Ultimately management was able to find other copies of the files that had the proper documentation.

We noted that many of the program records concerning participant information (expenditures and income eligibility) are only available in paper format and are not electronically backed up.

#### **Recommendation**

Management should implement an electronic file backup system that would allow for records to be readily available for inspection. Additionally, this will improve management's ability to recover from potential future disasters.

### **LIHEAP Eligibility Determination and Payouts**

During LIHEAP eligibility testing, auditor noted that the poverty percentage calculated in the SHAH system did not align with the recalculated poverty percentage per the 2022/2023 poverty guidelines for 11 of 40 samples. The SHAH system is maintained by the State of Florida and management does not have control of the system. However, it is important to note that the system was not always properly calculating the applicant's poverty level percentages in periods closely following a change in State determined rates. This system deficiency creates additional risk for the Agency as they might rely on the system for determinations which impact both eligibility and levels of support. We noted that 1 of 40 benefit samples were paid based on the improper threshold due to this system error. While the overpayment was \$150 and was limited to one identified instance, it nonetheless shows that increased review and recalculation controls are necessary.

#### **Recommendation**

Management should continue to use the SHAH system as required. However, management should recalculate the reported poverty percentages the SHAH system calculates and document any discrepancies. The SHAH reported amounts should be further scrutinized around changing poverty thresholds. Any differences should be communicated to the SHAH administrators and eligibility and payout determinations should only be based on the actual poverty percentages calculated using the most current income guides published by the Federal and/or State agencies.

### **CSBG DEO Waiver Forms**

The Agency's system of internal controls requires the Agency to obtain the applicant's signature on the intake application form or have a DEO eligibility waiver form completed. We noted 1 of 25 samples selected did not have either process documented.

#### **Recommendation**

Management should follow the Agency's designed internal control activities surrounding CSBG eligibility application and determination process.

### **Grant Reporting Segregation of Duties**

During our compliance testing for required reporting under federal awards, we noted that quarterly and annual reports are often prepared and submitted to State and Federal regulators without review from other supervisory personnel.

#### **Recommendation**

Management should introduce additional review controls for required quarterly and annual reports to ensure the reports are accurate and timely submitted.

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### **Head Start Medical Screenings**

As noted in the Office of Head Start (OHS) monitoring review report dated March 29, 2024, items of noncompliance were noted concerning child health and oral health status and care. Please reference the report listed above for more information.

#### **Recommendation**

Management should implement internal control activities surrounding child health and oral health status and care to reduce risk of noncompliance moving forward.

Management's response to the internal control deficiencies identified in our audit was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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

Tallahassee, Florida  
NEED DATE

**DRAFT**

**Consolidated Financial Statements  
and Other Financial Information**

**Capital Area Community Action Agency, Inc. and Subsidiary**

*Years ended September 30, 2023 and 2022  
with Report of Independent Auditors*

 **Thomas Howell  
Ferguson P.A.**  
*Certified Public Accountants*

Capital Area Community Action Agency, Inc. and Subsidiary

Consolidated Financial Statements  
and Other Financial Information

Years ended September 30, 2023 and 2022

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## Report of Independent Auditors

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

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the consolidated financial statements of the Capital Area Community Action Agency, Inc. and Subsidiary (the Agency) which comprise the consolidated statements of financial position as of September 30, 2023 and 2022, the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Agency, as of September 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

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

#### *Emphasis of Matter*

As discussed in Note 1 to the consolidated financial statements, the Agency adopted new accounting guidance ASU 2016-02, *Leases*. Our opinion is not modified with respect to this matter.

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

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

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

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

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, no such opinion is expressed.



- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

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

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

We have previously audited Capital Area Community Action Agency, Inc. and Subsidiary's 2022 consolidated financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 27, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### ***Supplementary Information***

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

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

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

Tallahassee, Florida  
NEED DATE

Capital Area Community Action Agency, Inc. and Subsidiary

Consolidated Statements of Financial Position

	September 30,	
	2023	2022
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 1,773,354	\$ 1,990,701
Accounts receivable	138,805	139,693
Grants receivable	650,070	737,603
Prepaid expenses and other assets	17,000	477
Total current assets	<u>2,579,229</u>	<u>2,868,474</u>
Property and equipment, net	1,137,465	878,721
Construction in progress	67,368	67,368
Right of use leased assets	334,619	-
Total assets	<u>\$ 4,118,681</u>	<u>\$ 3,814,563</u>
<b>Liabilities and net assets</b>		
Current liabilities:		
Accounts payable	\$ 157,632	\$ 383,021
Accrued expenses	296,996	413,720
Due to other governments	671,657	671,657
Unearned revenue	210,282	234,792
Current maturities of lease liabilities	223,161	-
Current maturities of notes payable	17,222	16,454
Total current liabilities	<u>1,576,950</u>	<u>1,719,644</u>
Notes payable, less current maturities	447,726	463,851
Lease liabilities, less current maturities	118,925	-
Total liabilities	<u>2,143,601</u>	<u>2,183,495</u>
Net assets:		
With donor restrictions		
Restricted for time or purpose	405,776	354,185
Without donor restrictions		
Undesignated	1,569,304	1,276,883
Total net assets	<u>1,975,080</u>	<u>1,631,068</u>
Total liabilities and net assets	<u>\$ 4,118,681</u>	<u>\$ 3,814,563</u>

See accompanying notes.

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

	Years ended September 30,			2022
	2023			
	Without Donor Restrictions	With Donor Restrictions	Total	Total
<b>Changes in net assets:</b>				
<b>Revenue and other support:</b>				
Grant revenue	\$ 10,387,677	\$ -	\$ 10,387,677	\$ 11,232,511
Contribution revenue	2,542	250,417	252,959	220,760
In-kind contributions	457,690	-	457,690	390,403
Other revenue	4,784	-	4,784	6,788
Net assets released from restrictions	198,826	(198,826)	-	-
<b>Total revenue and other support</b>	<b>11,051,519</b>	<b>51,591</b>	<b>11,103,110</b>	<b>11,850,462</b>
<b>Expenses:</b>				
<b>Program services:</b>				
Head Start	4,184,880	-	4,184,880	3,952,677
Low-Income Home Energy Assistance Program	3,958,140	-	3,958,140	3,282,269
Low-Income Home Water Assistance Program	10,499	-	10,499	-
Weatherization Assistance Program	225,249	-	225,249	254,093
Community Services Block Grant	664,934	-	664,934	3,012,676
Child Care Food Program	319,946	-	319,946	241,322
Voluntary Pre-K Program	85,831	-	85,831	149,901
Other programs	168,644	-	168,644	98,214
<b>Total program services</b>	<b>9,618,123</b>	<b>-</b>	<b>9,618,123</b>	<b>10,991,152</b>
<b>Support services:</b>				
General and administrative	1,140,975	-	1,140,975	791,588
<b>Total expenses</b>	<b>10,759,098</b>	<b>-</b>	<b>10,759,098</b>	<b>11,782,740</b>
<b>Change in net assets</b>	<b>292,421</b>	<b>51,591</b>	<b>344,012</b>	<b>67,722</b>
<b>Net assets at beginning of year</b>	<b>1,276,883</b>	<b>354,185</b>	<b>1,631,068</b>	<b>1,563,346</b>
<b>Net assets at end of year</b>	<b>\$ 1,569,304</b>	<b>\$ 405,776</b>	<b>\$ 1,975,080</b>	<b>\$ 1,631,068</b>

See accompanying notes.

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

	Years ended September 30,										2022	
	2023											
	Head Start	Low-Income Home Energy Assistance Program	Low-Income Home Water Assistance Program	Weatherization Assistance Program	Community Services Block Grant	Food Program	Child Care Program	Voluntary Pre-K Program	Other Programs	General and Administrative	Total	Summarized Total
Expenses	\$ 2,017,513	\$ 331,587	\$ 7,107	\$ 98,797	\$ 216,141	\$ 87,265	\$ 63,784	\$ 17,530	\$ 137,773	\$ 262,850	\$ 3,102,674	\$ 3,152,721
Salaries and wages	365,236	3,372,545	1,332	71,401	277,455	207,263	3,780	18,267	4,978	29	4,436,814	5,646,074
Direct program services	561,082	95,558	2,060	27,738	62,075	25,318	18,267	4,978	4,978	28,644	825,720	847,865
Employee benefits	204,234	14,041	-	1,709	12,594	-	-	555	-	44,844	277,777	230,417
Repairs and maintenance	282,282	71,310	-	1,313	4,448	-	-	-	-	316,890	676,243	527,234
Professional fees	144,211	3,853	-	2,108	12,109	-	-	-	5,417	153	162,434	454,188
Occupancy	141,116	2,489	-	324	10,355	-	-	-	-	2,962	120,410	155,576
Supplies	99,458	9,488	-	626	6,764	-	-	-	-	4,074	109,202	120,618
Utilities	68,539	16,169	-	2,039	18,254	-	-	-	1,909	9,353	55,764	83,910
Telephone	39,629	874	-	2,605	1,394	-	-	-	482	40,408	122,266	111,969
Training and technical assistance	71,685	61	-	737	8,893	-	-	-	-	2,779	63,823	44,732
Miscellaneous	39,196	35	-	6,463	15,350	-	-	-	-	27,867	72,064	55,343
Vehicles	22,177	11,570	-	6,187	4,263	-	-	-	-	343,021	343,021	76,917
Insurance	-	-	-	-	-	-	-	-	-	3,603	31,015	29,322
Depreciation/amortization	16,231	7,594	-	902	2,685	-	-	-	-	34,424	34,424	18,089
Printing	-	-	-	-	-	-	-	-	-	106	6,656	10,422
Interest	2,831	459	-	1,605	1,655	-	-	-	-	6,292	59,321	71,852
Travel	36,946	13,234	-	246	2,603	-	-	-	-	5,078	79,847	22,104
Technology	63,340	3,708	-	350	7,371	-	-	-	-	258	7,995	3,588
Equipment	7,737	-	-	99	725	-	-	-	-	378	5,404	5,718
Special events	637	3,565	-	-	-	-	-	-	-	2,761	3,561	1,394
Postage and shipping	800	-	-	225,249	664,934	319,946	85,831	168,644	1,401,975	2,761	10,759,098	11,782,740
Board and advisory council	4,184,880	3,258,140	10,499	225,249	664,934	319,946	85,831	168,644	1,401,975	2,761	10,759,098	11,782,740
Total expenses	\$ 4,184,880	\$ 3,258,140	\$ 10,499	\$ 225,249	\$ 664,934	\$ 319,946	\$ 85,831	\$ 168,644	\$ 1,401,975	\$ 2,761	\$ 10,759,098	\$ 11,782,740

See accompanying notes.

Capital Area Community Action Agency, Inc. and Subsidiary

Consolidated Statements of Cash Flows

	Years ended September 30,	
	2023	2022
<b>Operating activities</b>		
Change in net assets	\$ 344,012	\$ 67,722
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation/amortization	343,021	76,917
(Gain) loss on sale of property and equipment	(3,000)	3,339
Changes in operating assets and liabilities:		
Accounts receivable	888	2,039
Grants receivable	87,533	629,052
Prepaid expenses and other assets	(16,523)	4,929
Accounts payable	(225,389)	58,659
Accrued expenses	(116,724)	253,280
Due to other governments	-	671,657
Unearned revenue	(24,510)	(797,659)
Net cash provided by operating activities	<u>389,308</u>	<u>969,935</u>
<b>Investing activities</b>		
Purchases of property and equipment	(368,879)	(66,764)
Proceeds from sale of property and equipment	3,000	10,500
Net cash used in investing activities	<u>(365,879)</u>	<u>(56,264)</u>
<b>Financing activities</b>		
Payments on line of credit	-	(1,786)
Payments on note payable	(15,357)	(15,875)
Payments on lease liabilities	(225,419)	-
Net cash used in financing activities	<u>(240,776)</u>	<u>(17,661)</u>
(Decrease) increase in cash and cash equivalents	(217,347)	896,010
Cash and cash equivalents at beginning of year	1,990,701	1,094,691
Cash and cash equivalents at end of year	<u>\$ 1,773,354</u>	<u>\$ 1,990,701</u>
<b>Supplemental disclosure of cash flow:</b>		
Cash paid for interest	\$ 16,993	\$ 17,790

**Supplemental cash flow information related to leases is as follows for the year ended September 30, 2023:**

Cash paid for amounts included in measurement of lease liabilities:

Operating cash outflows-payments on operating leases	\$ 211,726
Operating cash outflows-payments on financing leases	30,825

*See accompanying notes.*

# Capital Area Community Action Agency, Inc. and Subsidiary

## Notes to Consolidated Financial Statements

Years ended September 30, 2023 and 2022

### **1. Summary of Significant Accounting Policies**

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

#### **Basis of Accounting**

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

#### **Principles of Consolidation**

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

#### **Comparative Financial Information**

The accompanying consolidated financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America (GAAP). Accordingly, such information should be read in conjunction with our audited financial statements for the year ended September 30, 2022, from which the summarized information was derived.

#### **Cash and Cash Equivalents**

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

Capital Area Community Action Agency, Inc. and Subsidiary

Notes to Consolidated Financial Statements

1. Summary of Significant Accounting Policies (continued)

**Accounts Receivable**

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

**Grants Receivable**

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

**Property and Equipment**

Property and equipment additions over \$5,000 are recorded at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. The estimated useful lives are as follows:

	<u>Useful Lives</u>
Building and improvements	39-40 years
Leasehold improvements	10 years
Furniture and equipment	5-10 years
Vehicles	5-10 years
Mobile homes	5 years

**Due to Other Governments**

Due to other governments is comprised of amounts received from state and federal grantors that were previously determined as unallowable costs that are required to be returned.

**Net Assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor- (or certain grantor-) imposed restrictions.



# Capital Area Community Action Agency, Inc. and Subsidiary

## Notes to Consolidated Financial Statements

### 1. Summary of Significant Accounting Policies (continued)

#### Net Assets (continued)

*Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Contributions restricted by donors are reported as increases in net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions.

#### Revenue Recognition

##### *Operating revenues*

Operating revenues consist principally of proceeds from cost reimbursement federal grants, and are recognized during the year in which the terms of the grant are satisfied. See Note 12 regarding concentrations of revenue.

##### *Contributions*

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

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

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

# Capital Area Community Action Agency, Inc. and Subsidiary

## Notes to Consolidated Financial Statements

### 1. Summary of Significant Accounting Policies (continued)

#### **In-kind Contributions**

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

#### **Functional Allocation of Expenses**

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

#### **Other Program Expenses**

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

#### **Leases**

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, to increase transparency and comparability among organizations related to their leasing arrangements. The update requires lessees to recognize most leases on their statements of financial position as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Topic 842 also requires additional disclosure of key quantitative and qualitative information for leasing arrangements. Similar to the previous lease guidance, the update retains a distinction between finance leases (similar to capital leases in Topic 840, *Leases*) and operating leases, with classification affecting the pattern of expense recognition in the income statement. The Agency adopted Topic 842 on October 1, 2022, using the optional transition method to the modified retrospective approach, which eliminates the requirement to restate the prior period financial statements. Under this transition provision, the Agency has applied Topic 842 to reporting periods beginning on October 1, 2022, while prior periods continue to be reported and disclosed in accordance with the Agency's historical accounting treatment under Topic 840, *Leases*.

# Capital Area Community Action Agency, Inc. and Subsidiary

## Notes to Consolidated Financial Statements

### 1. Summary of Significant Accounting Policies (continued)

#### Leases (continued)

The Agency elected the “package of practical expedients” under the transition guidance within Topic 842, in which the Agency does not reassess (1) the historical lease classification, (2) whether any existing contracts at transition are or contain leases, or (3) the initial direct costs for any existing leases. The Agency has not elected to adopt the “hindsight” practical expedient, and therefore will measure the ROU asset and lease liability using the remaining portion of the lease term upon adoption of ASC 842 on October 1, 2022.

The Agency determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the Agency obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Agency also considers whether its service arrangements include the right to control the use of an asset.

The Agency made an accounting policy election available under Topic 842 not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease (or October 1, 2022, for existing leases upon the adoption of Topic 842). The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, the Agency made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date (or remaining term for leases existing upon the adoption of Topic 842).

Future lease payments may include fixed rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred.

The Agency has made an accounting policy election to account for lease and non-lease components in its contracts as a single lease component for its real estate, vehicle and equipment asset classes. The non-lease components typically represent additional services transferred to the Agency, such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense in the period incurred.

# Capital Area Community Action Agency, Inc. and Subsidiary

## Notes to Consolidated Financial Statements

### 1. Summary of Significant Accounting Policies (continued)

#### Leases (continued)

Adoption of Topic 842 resulted in the recording of additional ROU assets and lease liabilities related to the Agency's operating and financing leases of approximately \$253,184 and \$121,317, respectively at October 1, 2022. The adoption of the new lease standard did not materially impact consolidated net earnings or consolidated cash flows and did not result in a cumulative-effect adjustment to the opening balance of net assets.

#### Income Taxes

Capital Area Community Action Agency, Inc. is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and has been classified as an other-than-private foundation. Holdings is a not-for-profit organization that is exempt from income taxes under Section 509(a)(2) of the Internal Revenue Code. With few exceptions, the Agency is no longer subject to examinations by major tax jurisdictions for years ended September 30, 2019 and prior.

#### Subsequent Events

The Agency has evaluated subsequent events through NEED DATE, the date the financial statements were available to be issued. During the period from September 30, 2023 to NEED DATE, the Agency did not have any material recognizable subsequent events.

#### Use of Estimates

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

#### Reclassification

Certain prior year amounts have been reclassified to conform to the current year presentation.

Capital Area Community Action Agency, Inc. and Subsidiary

Notes to Consolidated Financial Statements

**2. Available Resources and Liquidity**

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

	<u>2023</u>	<u>2022</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 1,773,354	\$ 1,990,701
Accounts receivable	138,805	139,693
Grants receivable	<u>650,070</u>	<u>737,603</u>
Total financial assets	<u>2,562,229</u>	<u>2,867,997</u>
Net assets with donor restrictions	<u>(405,776)</u>	<u>(354,185)</u>
Financial assets available to meet general expenditure within one year	<u>\$ 2,156,453</u>	<u>\$ 2,513,812</u>

**3. Grants Receivable**

Grants receivable consists of the following:

	September 30,	
	<u>2023</u>	<u>2022</u>
Low-Income Home Energy Assistance Program	\$ 406,904	\$ 326,582
Weatherization Assistance Program	43,826	37,019
Community Services Block Grant	114,516	230,671
Child Care Food Program	69,399	58,357
Voluntary Pre-K Program	5,908	5,811
Head Start Community Human Service Partnership	-	11,493
Head Start	-	57,588
School Readiness Program	<u>9,517</u>	<u>10,082</u>
	<u>\$ 650,070</u>	<u>\$ 737,603</u>

Capital Area Community Action Agency, Inc. and Subsidiary

Notes to Consolidated Financial Statements

**4. Unearned Revenue**

Unearned revenue at September 30, consists of the following:

	<u>2023</u>	<u>2022</u>
Low-Income Home Energy Assistance Program	\$ 2,006	\$ -
Weatherization Assistance Program	82,220	82,223
Community Services Block Grant	80,077	80,381
Other	19,692	5,881
Head Start	12,361	14,110
USDA/CCFP	13,926	38,997
Early Learning Coalition	-	13,200
	<u>\$ 210,282</u>	<u>\$ 234,792</u>

The following table provides significant changes in unearned revenue for the years ended September 30:

	<u>2023</u>	<u>2022</u>
Unearned revenue, beginning of year	\$ 234,792	\$ 1,032,451
Revenue recognized that was included in unearned revenue at beginning of year	(44,790)	(816,906)
Increases in unearned revenue due to cash received during the year	<u>20,280</u>	<u>19,247</u>
Unearned revenue, end of year	<u>\$ 210,282</u>	<u>\$ 234,792</u>

The unearned revenue at end of year represents the amounts received that cannot be recognized until their performance obligations have been satisfied when obligations relating to grants are performed.

**5. Property and Equipment**

Property and equipment consists of the following:

	<u>September 30,</u>	
	<u>2023</u>	<u>2022</u>
Buildings	\$ 650,486	\$ 650,486
Furniture, equipment, and vehicles	666,750	505,504
Land	125,690	125,690
Mobile homes	19,770	19,770
Building improvements	<u>299,156</u>	<u>121,636</u>
	1,761,852	1,423,086
Less accumulated depreciation	<u>624,387</u>	<u>544,365</u>
	<u>\$ 1,137,465</u>	<u>\$ 878,721</u>

# Capital Area Community Action Agency, Inc. and Subsidiary

## Notes to Consolidated Financial Statements

### 5. Property and Equipment (continued)

Depreciation expense for the years ended September 30, 2023 and 2022 was \$110,135 and \$76,917, respectively.

The U.S. Department of Health and Human Services has reversionary interests in assets purchased with its funds, which have a cost of \$5,000 or more and an estimated useful life of two years or more. The cost and net book value of assets with reversionary interests was \$1,040,494 and \$609,503, respectively, at September 30, 2023, and \$698,745 and \$322,047, respectively, at September 30, 2022.

### 6. Leases

The Agency leases office space and equipment under operating lease agreements that have initial terms ranging from 1 to 5 years. Some leases include one or more options to renew, generally at the Agency's sole discretion, with renewal terms that can extend the lease term up to 8 years. In addition, certain leases contain termination options, where the rights to terminate are held by either the Agency, the lessor or both parties. These options to extend or terminate a lease are included in the lease terms when it is reasonably certain that the Agency will exercise that option. The Agency's operating leases generally do not contain any material restrictive covenants or residual value guarantees.

The Agency also leases certain office space under a finance lease agreement with terms of 4 years and interest rates of 4.12%. The Agency's finance lease generally does not contain any material restrictive covenants or residual value guarantees.

Operating lease cost is recognized on a straight-line basis over the lease term. Finance lease cost is recognized as a combination of the amortization expense for the ROU assets and interest expense for the outstanding lease liabilities, and results in a front-loaded expense pattern over the lease term. The components of lease expense are as follows for the year ended September 30, 2023:

Operating lease cost	\$ 203,176
Finance lease cost—amortization of right-of-use assets	<u>29,710</u>
Total lease cost	<u>\$ 232,886</u>

Total rent expense for operating leases was \$203,176 for the year ended September 30, 2023.

Capital Area Community Action Agency, Inc. and Subsidiary

Notes to Consolidated Financial Statements

6. Leases (continued)

Supplemental balance sheet information related to leases is as follows as of September 30, 2023:

Operating leases:	
Operating lease right-of-use assets	\$ <u>243,013</u>
Operating lease liabilities, current	\$ 171,593
Operating lease liabilities, non-current	<u>75,602</u>
Total operating lease liabilities	\$ <u>247,195</u>
Finance leases:	
Finance lease, right-of-use assets, net	\$ <u>91,606</u>
Current maturities of finance lease liabilities	\$ 51,568
Finance lease liabilities, non-current	<u>43,323</u>
Total finance lease liabilities	\$ <u>94,891</u>
Weighted-average remaining lease term:	
Operating leases	3 years
Finance leases	4 years
Weighted-average discount rate:	
Operating leases	4.18%
Finance leases	4.12%

Future undiscounted cash flows for each of the next five years and thereafter and a reconciliation to the lease liabilities recognized on the balance sheet are as follows as of September 30, 2023:

<u>Years ending</u>	<u>Operating Leases</u>	<u>Finance Leases</u>
2024	\$ 177,236	\$ 54,836
2025	54,525	42,560
2026	<u>23,129</u>	<u>2,814</u>
Total lease payments	254,890	100,210
Less imputed interest	<u>7,695</u>	<u>5,319</u>
Total present value of lease liabilities	\$ <u>247,195</u>	\$ <u>94,891</u>



Capital Area Community Action Agency, Inc. and Subsidiary

Notes to Consolidated Financial Statements

6. Leases (continued)

Future minimum lease commitments, as determined under Topic 840, for all non-cancelable leases are as follows as of September 30, 2023:

<u>Years ending</u>	<u>Operating Leases</u>	<u>Finance Leases</u>
2024	\$ 177,236	\$ 54,836
2025	54,525	42,560
2026	<u>23,129</u>	<u>2,814</u>
Total minimum lease payments	<u>\$ 254,890</u>	100,210
Less amount representing interest		<u>5,319</u>
Total obligations under capital leases		94,891
Obligations due within one year		<u>(51,568)</u>
Capital lease obligations, net of current maturities		<u>\$ 43,323</u>

7. Notes Payable

Notes payable at September 30, consists of the following:

	<u>2023</u>	<u>2022</u>
Note payable to financial institution, interest at 4.99% per annum, payable in monthly installments of \$2,786 including principal and interest and a balloon payment of remaining balance due at maturity in August 2027, collateralized by real estate.	\$ 332,729	\$ 347,811
Note payable to Department of Economic Opportunity as a result of embezzlement by a former employee of the Agency. Former employee is required to make restitution payments to the Agency when the employee has available funds. No specified due date.	<u>135,163</u>	<u>135,438</u>
	467,892	483,249
Unamortized debt issuance costs	2,944	2,944
Notes payable, current portion	<u>17,222</u>	<u>16,454</u>
Notes payable, non-current portion	<u>\$ 447,726</u>	<u>\$ 463,851</u>

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

Capital Area Community Action Agency, Inc. and Subsidiary

Notes to Consolidated Financial Statements

**7. Notes Payable (continued)**

Future maturities on notes payable are as follows:

<b>Year ended</b> <b><u>September 30,</u></b>	
2024	\$ 17,286
2025	18,168
2026	1,909
2027	295,366
2028	-
Thereafter	<u>135,163</u>
	<u>\$ 467,892</u>

Interest expense for the years ended September 30, 2023 and 2022 was \$16,993 and \$17,790, respectively.

**8. Retirement Plan**

The Agency has a 401(k) plan which covers substantially all employees. Participating employees may elect to contribute, on a tax-deferred basis, a portion of their compensation. The Agency matches employee contributions, dollar-for-dollar, not to exceed 3% of employee gross wages. The Agency's contributions to the plan for the years ended September 30, 2023 and 2022, were \$55,219 and \$57,158, respectively.

**9. Commitments and Contingencies**

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

Financial awards from federal, state, and local governmental entities in the form of grants are subject to periodic programmatic and compliance audits. Such audits could result in claims against the Agency for disallowed costs or noncompliance with grantor restrictions.

**10. Donated Services and Facilities**

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

Capital Area Community Action Agency, Inc. and Subsidiary

Notes to Consolidated Financial Statements

**10. Donated Services and Facilities (continued)**

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

	<u>2023</u>	<u>2022</u>
Head Start	\$ 457,690	\$ 390,403

Management estimates the value of contributed volunteer services not recognized as revenue was \$7,506 and \$3,506 for the years ended September 30, 2023 and 2022, respectively.

**11. Net Assets with Donor Restrictions**

Net assets with donor restrictions are summarized as follows:

	September 30,	
	<u>2023</u>	<u>2022</u>
Family Support Services	\$ 198,998	\$ 187,994
Talquin Assistance Program	16,782	13,681
Duke Energy Neighbor Fund	56,627	37,356
Head Start	13,386	13,386
School Readiness Program	36,450	-
Truist (formerly SunTrust) Foundation	27,981	33,737
Fire Disaster Relief	5,693	9,258
Hancock Bank Covid-19 Assistance	6,775	25,070
Other	43,084	33,703
	<u>\$ 405,776</u>	<u>\$ 354,185</u>

**12. Concentrations of Revenue**

The Agency received approximately 43% and 35% of its revenue directly from the Federal government during the years ended September 30, 2023 and 2022, respectively. An additional 50% and 59% of the Agency's revenue was received from the Federal government as a pass-through from the state of Florida during the years ended September 30, 2023 and 2022, respectively.

## Other Financial Information

Capital Area Community Action Agency, Inc. and Subsidiary

Consolidating Schedule of Financial Position

September 30, 2023

	Agency	Holdings	Consolidating and Eliminating Entries	Consolidated Totals
<b>Assets</b>				
<b>Current assets:</b>				
Cash and cash equivalents	\$ 1,650,972	\$ 122,382	\$ -	\$ 1,773,354
Accounts receivable	138,805	-	-	138,805
Grant receivable	650,070	-	-	650,070
Prepaid expenses and other current assets	17,000	-	-	17,000
Intercompany receivables	78,623	-	(78,623)	-
<b>Total current assets</b>	<b>2,535,470</b>	<b>122,382</b>	<b>(78,623)</b>	<b>2,579,229</b>
Property and equipment, net	647,895	489,570	-	1,137,465
Construction in progress	67,368	-	-	67,368
Right of use leased asset, net	675,017	-	(340,398)	334,619
<b>Total assets</b>	<b>\$ 3,925,750</b>	<b>\$ 611,952</b>	<b>\$ (419,021)</b>	<b>\$ 4,118,681</b>
<b>Liabilities and net assets</b>				
<b>Current liabilities:</b>				
Accounts payable	\$ 154,234	\$ 3,398	\$ -	\$ 157,632
Accrued expenses	296,996	-	-	296,996
Due to other governments	671,657	-	-	671,657
Unearned revenue	210,282	-	-	210,282
Current maturities of notes payable	-	17,222	-	17,222
Current maturities of lease liabilities	332,908	-	(109,747)	223,161
Intercompany payables	-	78,623	(78,623)	-
<b>Total current liabilities</b>	<b>1,666,077</b>	<b>99,243</b>	<b>(188,370)</b>	<b>1,576,950</b>
<b>Noncurrent liabilities:</b>				
Lease liabilities, less current maturities	360,061	-	(241,136)	118,925
Notes payable, less current maturities	135,163	312,563	-	447,726
<b>Total liabilities</b>	<b>2,161,301</b>	<b>411,806</b>	<b>(429,506)</b>	<b>2,143,601</b>
<b>Net assets:</b>				
With donor restrictions				
Restricted for purpose or time	405,776	-	-	405,776
Without donor restrictions				
Undesignated net assets	1,358,673	200,146	10,485	1,569,304
<b>Total net assets</b>	<b>1,764,449</b>	<b>200,146</b>	<b>10,485</b>	<b>1,975,080</b>
<b>Total liabilities and net assets</b>	<b>\$ 3,925,750</b>	<b>\$ 611,952</b>	<b>\$ (419,021)</b>	<b>\$ 4,118,681</b>

See report of independent auditors.

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

Year ended September 30, 2023

	Agency	Holdings	Consolidating and Eliminating Entries	Consolidated Totals
<b>Changes in net assets:</b>				
<b>Revenues and other support:</b>				
Grant revenue	\$ 10,387,677	\$ -	\$ -	\$ 10,387,677
Contributions and other support	252,959	-	-	252,959
In-kind contributions	457,690	-	-	457,690
Other revenue	4,784	105,717	(105,717)	4,784
<b>Total revenues and other support</b>	<b>11,103,110</b>	<b>105,717</b>	<b>(105,717)</b>	<b>11,103,110</b>
<b>Expenses:</b>				
Program services	9,700,650	-	(82,527)	9,618,123
Support services	1,097,538	77,112	(33,675)	1,140,975
<b>Total expenses</b>	<b>10,798,188</b>	<b>77,112</b>	<b>(116,202)</b>	<b>10,759,098</b>
<b>Change in net assets</b>	<b>304,922</b>	<b>28,605</b>	<b>10,485</b>	<b>344,012</b>
<b>Net assets at beginning of year</b>	<b>1,459,527</b>	<b>171,541</b>	<b>-</b>	<b>1,631,068</b>
<b>Net assets at end of year</b>	<b>\$ 1,764,449</b>	<b>\$ 200,146</b>	<b>\$ 10,485</b>	<b>\$ 1,975,080</b>

*See report of independent auditors.*

## Other Reports

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the Capital Area Community Action Agency, Inc. and Subsidiary (the Agency), which comprise the consolidated statements of financial position as of September 30, 2023 and 2022, and the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the year ended, and the related notes to the consolidated financial statements, and have issued our report thereon **NEED DATE**.

**Report on Internal Control Over Financial Reporting**

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

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



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

### **Report on Compliance and Other Matters**

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

### **Purpose of This Report**

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

Tallahassee, Florida  
NEED DATE

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

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

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

***Qualified and Unmodified Opinions***

We have audited the Capital Area Community Action Agency, Inc. and Subsidiary's (the Agency) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended September 30, 2023. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Qualified Opinion on Community Service Block Grant Program-93.569***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the Agency complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Community Service Block Grant Program for the year ended September 30, 2023.

***Unmodified Opinion on the Other Major Federal Program***

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its other major federal program identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2023.

***Basis for Qualified and Unmodified Opinions***

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

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

*Matter(s) Giving Rise to Qualified Opinion on Community Service Block Grant Program-93.569*

As described in the accompanying schedule of findings and questioned costs, the Agency did not comply with requirements regarding *Assistance Listing No. 93.569 Community Service Block Grant as described in finding numbers 2023-001 for Tri-Partite Board composition.*

Compliance with such requirements is necessary, in our opinion, for the Agency to comply with the requirements applicable to that program.

***Responsibilities of Management for Compliance***

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

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

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

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In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

**Report on Internal Control Over Compliance**

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

Page Four

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a significant deficiency.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the Agency's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Agency's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Tallahassee, Florida  
NEED DATE

Capital Area Community Action Agency, Inc. and Subsidiary

Schedule of Expenditures of Federal Awards

Year ended September 30, 2023

<u>Grantor and Program Title</u>	<u>CFDA Number</u>	<u>Passthrough Award No.</u>	<u>Total Expenditures</u>	<u>Transfers to Subrecipients</u>
<b><u>Direct Federal Awards</u></b>				
United States Department of Health and Human Services				
Head Start	93.600	N/A	\$ 4,362,450	-
COVID-19 - Head Start	93.600	N/A	\$ 399,081	-
Total - Head Start			<u>4,761,531</u>	<u>-</u>
<b>Total Expenditures of Direct Federal Awards</b>			<u>4,761,531</u>	<u>-</u>
<b><u>Indirect Federal Awards</u></b>				
United States Department of Agriculture				
Passed Through:				
State of Florida, Department of Health				
Child and Adult Care Food Program	10.558	S-731	342,709	-
United States Department of Health and Human Services				
Passed Through:				
State of Florida, Department of Economic Opportunity				
Low-Income Home Energy Assistance Program	93.568	E-1994	3,299,418	-
COVID-19 - Low-Income Home Energy Assistance Program	93.568	E-1994	930,724	-
Total - Low-Income Home Energy Assistance Program			<u>4,230,142</u>	<u>-</u>
United States Department of Health and Human Services				
Passed Through:				
State of Florida, Department of Economic Opportunity				
Low-Income Household Water Assistance Program	93.499	E-1994	12,350	-
United States Department of Health and Human Services				
Passed Through:				
State of Florida, Department of Economic Opportunity				
Community Services Block Grant Program	93.569	E-1994	766,166	-
United States Department of Energy				
Passed Through:				
State of Florida, Department of Economic Opportunity				
Weatherization Assistance Program	81.042	E-1994	134,358	-
<b>Total Expenditures of Indirect Federal Awards</b>			<u>5,485,725</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 10,247,256</u>	<u>\$ -</u>

**Note 1** - This Schedule of Expenditures of Federal Awards (the Schedule) includes the Federal grant activity of the Capital Area Community Action Agency, Inc. and Subsidiary for the year ended September 30, 2023, and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

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

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

See report of independent auditors.

Capital Area Community Action Agency, Inc. and Subsidiary

Schedule of Findings and Questioned Costs  
Relating to Federal Awards

Year ended September 30, 2023

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

Financial Statements

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

Federal Programs

Type of auditor's report issued on compliance for major federal programs?		
<u>CFDA Number</u>	<u>Name of Federal Program</u>	
93.568	Low-Income Home Energy Assistance Program	Unmodified
93.569	Community Services Block Grant Program	Qualified

Internal control over Federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)?	No
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Identification of major programs:		
<u>CFDA Number</u>	<u>Name of Federal Program</u>	
93.568	Low-Income Home Energy Assistance Program	
93.569	Community Services Block Grant Program	

Dollar threshold used to distinguish between Type A and Type B programs:	Federal	\$750,000
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Auditee qualified as low-risk auditee?	No
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**Section II -- Financial Statement Findings**

We noted no matters that are required to be reported in accordance with Government Auditing Standards.

# Capital Area Community Action Agency, Inc. and Subsidiary

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

Year ended September 30, 2023

### Section III -- Federal Award Findings and Questioned Costs

#### 2023-001 Internal Controls Over Compliance - Special Tests and Provisions (Tri-Partite Board) - Community Service Block Grant (CSBG) - CFDA 93.569 - Grant Period Year Ended September 30, 2023

*Criteria:* In accordance with the requirements of the Program outlined in CFDA 93.569, CSBG and the CSBG ACT at 42 USC 9910 (a) nonprofit organizations administer CSBG through a board comprising of one third (1/3) of the board members are chosen in a democratic selection process adequate to assure that these members of the board are representative of the low-income individuals and families served.

*Condition:* The Agency was unable to meet the 1/3 requirements for the public elected/appointed officials and the 1/3 requirement for low income individuals and families served during the year ended September 30, 2023.

*Questioned Costs:* N/A

*Effect:* The Agency is out of compliance with the provisions requiring Tri-Partite Board as defined by The CSBG ACT at 42 USC 9910.

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

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

*Management's Response:* *The Capital Area Community Action Agency Board membership fluctuates over time. Sometimes there are several public representatives or their designees on the board. Other times there are several private sector representatives. As a tri-partite board, low-income representatives are always on the board. While the numbers are not always equal, the Agency strives to meet the spirit of the law in its recruitment efforts.*

*The Board will work to develop a more robust recruitment method to ensure a balance of representation from the three sectors.*

### Section IV -- Other Matters

We noted no other matters to be reported.

*See report of independent auditors.*



Capital Area Community Action Agency, Inc. and Subsidiary

Summary Schedule of Prior Audit Findings  
Federal Awards

Year ended September 30, 2023

Finding Number Prior Audit Finding

2022-001	<p>United States Department of Health and Human Services 93.600 Head Start Program</p> <p><i>Condition:</i> Management used payroll from a federal grant (Head Start) to apply for PP loan forgiveness. This same payroll was requested for reimbursement. Such payroll amounts cannot be reimbursed by both the PPP program and other federal</p> <p><i>Auditor Recommendation:</i> The Agency should seek grantor guidance regarding deferred grant funds.</p> <p><i>Current Status:</i> Resolved.</p>
2022-002	<p>United States Department of Health and Human Services 93.600 Head Start</p> <p><i>Condition:</i> The Agency leases office space from its subsidiary, Capital Area Community Action Agency Holdings, Inc. (Holdings). Rental payments are based on a set monthly rate. However, rental costs under less-than-arm's-length leases are allowable only up to the amount of actual costs incurred to own the property. This amount would include expenses such as depreciation, maintenance, taxes, and insurance. Management calculation of rental costs included unallowable components such as loan principle, future planned repairs and maintenance, and the amortization of a future loan payment. These costs are not allowable under 2 CFR 200.</p> <p><i>Auditor Recommendation:</i> The Agency should review its lease agreement and reconcile payments made to Holdings for allowable expenditures and determine if any amounts are due back to the grantor. The Agency should also amend their lease agreement to include only allowable costs.</p> <p><i>Current Status:</i> Resolved.</p>
2022-003	<p>United States Department of Health and Human Services Passed Through: State of Florida, Department of Economic Opportunity 93.569 Community Service Block Grant Program (CSBG)</p> <p><i>Condition:</i> The Agency leases office space from its subsidiary, Capital Area Community Action Agency Holdings, Inc. (Holdings). Rental payments are based on a set monthly rate. However, rental costs under less-than-arm's-length leases are allowable only up to the amount of actual costs incurred to own the property. This amount would include expenses such as depreciation, maintenance, taxes, and insurance. Management calculation of rental costs included unallowable components such as loan principle, future planned repairs and maintenance, and the amortization of a future loan payment. These costs are not allowable under 2 CFR 200.</p> <p><i>Auditor Recommendation:</i> The Agency should review its lease agreement and reconcile payments made to Holdings for allowable expenditures and determine if any amounts are due back to the grantor. The Agency should also amend their lease agreement to include only allowable costs.</p> <p><i>Current Status:</i> Resolved.</p>
2022-004	<p>United States Department of Health and Human Services Passed Through: State of Florida, Department of Economic Opportunity 93.569 Community Service Block Grant Program (CSBG)</p> <p><i>Condition:</i> The Agency was unable to met the 1/3 requirement for public elected/appointed officials and/or the 1/3 requirement for low income individuals and families served during the year ended September 30, 2022.</p> <p><i>Auditor Recommendation:</i> The Agency should implement procedures to mitigate the risk of prolonged non-compliance that are triggered when noncompliance with Tri-Partite Board requirements are identified.</p> <p><i>Current Status:</i> Unresolved. See current year finding number 2023-001.</p>

Capital Area Community Action Agency, Inc. and Subsidiary

Summary Schedule of Prior Audit Findings

Federal Awards

(continued)

Year ended September 30, 2023

Finding Number Prior Audit Finding

2022-005 United States Department of Health and Human Services  
Passed Through: State of Florida, Department of Economic Opportunity  
93.569 Community Service Block Grant Program (CSBG)

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

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

*Current Status: Resolved.*

2022-006 United States Department of Health and Human Services  
Passed Through: State of Florida, Department of Economic Opportunity  
93.569 Community Service Block Grant Program (CSBG)

*Condition:* The test of the Agency's controls over compliance with eligibility compliance requirements resulted in four of 25 samples where the controls were not documented and as such could not be determined to be in place. The test of the Agency's controls over compliance with eligibility compliance requirements resulted in two of 25 samples where the controls did not detect errors in the determination of income for eligibility.

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

*Current Status: Resolved.*

See report of independent auditors.

# Capital Area **Community Action** Agency

## **Board of Directors Meeting Minutes July 23, 2024**

### **Members in Attendance:**

Shanetta Keel, Chair  
John Grant, Vice-Chair  
Lisa Edgar, Secretary  
Melissa Miller, Member-at-Large  
Quincee Messersmith  
Allen Jones  
Jasmine Smith

### **CACAA Staff:**

Tim Center  
Nina Self  
Kate Beam  
Margaret Watson  
Darrel James

The meeting was called to order at 6:15 p.m. by the Chair. A quorum was established.

The Vice-Chair asked members to introduce themselves.

Ms. Lakiesha Campbell attended the meeting as a potential board member.

The Vice-Chair entertained a motion to approve the agenda. Ms. Edgar moved approval of the agenda. Mr. Jones seconded the motion. The motion was unanimously approved.

### **ACTION ITEMS**

#### **Approval of Minutes**

The Chair entertained a motion to approve the minutes of May 28, 2024. Mr. Grant moved approval of the minutes. Ms. Edgar seconded the motion. The motion was approved unanimously.

The Chair asked that the minutes be approved with the permission of the Board to approve the changes submitted by Ms. Edgar before submission.

The Executive Committee Minutes of June 25, 2024, are being presented to the Board for review. Ms. Edgar asked that the minutes be amended with the edits before submission.

#### **Board Member Seating**

Mr. Center reported that the Administration for Children and Families (ACF) conducted a Focus Area Two (FA2) monitoring review of the Agency. The agency received non-compliance findings for Program Governance of not having a member with professional early childhood education experience. Jasmine Smith, Principal at Oak Ridge Elementary School, has the educational experience needed to fulfil the requirements for Head Start.

The Chair asked for a motion to seat Jasmine Smith on the Board. Ms. Edgar made a motion to approve seating Jasmine Smith on the Board. Ms. Messersmith seconded the motion. The motion was unanimously approved.

### **FINANCIAL REPORTS**

Ms. Beam, Finance Director, presented the financial reports for the month ending May 31, 2024. 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.

Ms. Edgar asked what is the plan to meet the NFS Match requirement? Mr. Center explained that the agency did not get all invoices properly recorded. Mr. James is working to get all invoices input for an accurate count prior

to the end of the year. The Agency is required to match the grant amount by 20% from community support through donations, in-kind support and more. An accurate balance will be provided at the next Executive Committee meeting.

Ms. Edgar asked what about the client assistance variance? Ms. Beam said that in the past, we had no line-item for Head Start client assistance. An invoice was submitted billing to this code where there was no allocation. We will verify and provide an update to the Board at the next meeting.

The Chair entertained a motion to accept the Financial Reports. Ms. Messersmith moved to accept the Financial Reports. Ms. Edgar seconded the motion. The motion was approved unanimously.

**CEO REPORT**

The Chief Executive Officer (CEO), presented the report for the month of July 2024. He reported that the auditors are working to complete the FY 2022-2023 audit.

*Head Start*

The CEO reported that we received from the Community Human Service Grant Partnership \$4,000 for Head Start.

The Office of Head Start, HHS requested that the carryover funds be refunded as a result of the Payroll Protection Program loan forgiveness. Ms. Beam said if the match is not met, the Agency will ask for a waiver.

Mr. Grant asked where will the carryover funds be taken from? The carryover funds will be taken from the Payroll Protection Program.

The Executive Committee received the Head Start Refunding application for a 9-month grant. The grant expires June 2025. We are working on completing updates for submission this Friday.

We have executed with the Florida Department of Commerce the Amended Umbrella Agreement for FY 24025 effective July 1, 2024, for funding for the FY 24025 LIHEAP, WAP, and CSBG programs.

The Agency was able to work with our vendor on the Grant from USAC to receive \$114,728 for tablets and online connectivity for Head Start families.

Ms. Edgar asked what is the status of the Duke Energy building? The plan was to purchase the building with the carryover funds. Duke is willing to work with the agency on a lease option.

*Weatherization*

The Agency is no longer the SHIP providers in Franklin County.

*CSBG*

We received from Community Human Service Grant Partnership \$8,500 to administer the Getting Ahead Program.

*Agency Upcoming Events*

Community Action celebrates 60 years of service this year. A resolution has been drafted for Leon County and the City of Tallahassee Commissioners. A picnic is scheduled for Saturday October 5 (date change) at Tom Brown Park for current and past staff along with invited guests.

**COO REPORT**

The Chief Operating Officer (COO) presented the Summary of Programs for the month of July 2024. She reported that the Getting Ahead Transitions were held for the spring classes at the end of June. We had 42 graduates and 43 active participants in Staying Ahead. Enrollment for the fall classes will start at the end of August. Classes are scheduled in Leon County, Gulf and Calhoun County. We have started a new partnership with the Sheriff's Rise Center, for people transitioning back into society after being incarcerated.

*Head Start*

The Jefferson CAP office is closed. Our plan is to move that office to the Duke building once we secure that location.

Renovations have started in the old Chapman School building that will house the new Head Start facility in Franklin County. We expect to be open for the new school year

The Head Start Parent orientation will be held at the Old West Florida Conference Center. Head Start Pre-Service training is scheduled for August 1, 2024. Open house will be held at all centers August 8<sup>th</sup> from 1:00 p.m. – 3:00 p.m. We welcome Board members to come out and attend.

*Weatherization*

The Weatherization department has acquired a contract with an independent company to perform our pre and post inspections in the ten Suwannee River counties.

We have completed the contract year for the Franklin SHIP program.

We welcome our new Weatherization Coordinator, Terrance Jones to the agency.

*CSBG*

We expect to start the interview process for the Family Services Program Manager.

**CHAIR'S REPORT**

Mr. Center presented Ms. Edgar with a clock for her years of service on the Board. We will plan a lunch to thank you in the next few weeks.

The Chair ask Board members to continue to recruit new members.

The meeting adjourned at 7:19 PM.

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Date

# Capital Area Community Action Agency

## Executive Committee Meeting Minutes August 27, 2024

### Members in Attendance

Shanetta Keel, Chair  
Melissa Miller, Treasurer

### CACAA Staff:

Tim Center  
Nina Self  
Kate Beam  
Margaret Watson

Member absent: John Grant

The meeting was called to order at 5:44 p.m. by the Chair. A quorum was established.

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

### **ACTION ITEMS**

The Chair entertained a motion to approve the minutes of June 26, 2024. Ms. Miller moved approval of the minutes. Ms. Keel seconded the motion. The motion was unanimously approved.

### **FINANCIAL REPORT**

Ms. Beam, Finance Director, reported that the interim Agency financial statement narratives for this meeting were not the accurate financial statements. The financials for this report are for the month of May. There were no new variances to report for this meeting.

Mr. Center addressed the issue of the under reported non-federal share funds discussed at the last Board meeting. An accurate update of funds was sent to the Board showing 83% of non-federal share which will eliminate the need to request a waiver.

The Chair asked what process was used to capture the funds for in-kind? There were some assets, such as rental properties, main office building, Titus, and volunteer credit hours (Board of Directors and Policy Council) that were not included in the funds captured.

At the next Board meeting in September, we will present the Annual Agency Budget reflecting all the programs, and update the Board on the Supplemental Budget request.

The Chair entertained a motion to accept the financial reports presented for the May meeting. Ms. Miller moved approval of the financial reports. Ms. Keel seconded the motion. The motion was unanimously approved.

### **CEO REPORT**

Mr. Center presented the CEO Report for the month August 2024. Thomas Howell Ferguson is working to complete the 2024 Audit. The Audit will be submitted at a later meeting.

### **LIHEAP**

We received budget authority to use the LIHEAP funds to assist tornadoes victims of Hurricane Debby.



United Way of the Big Bend

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***Head Start***

The Agency will be returning the carryover funds resulting from the Payroll Protection Program Loan forgiveness to the Office of Head Start.

Franklin Head Start Center renovations are completed. The team is working to complete all the DCF licensing issues. We are addressing an appeal process with the Early Learning Coalition on paid violations to have our VPK Program active.

The Chair asked why the Agency's VPK program was on probationary status? The VPK School Readiness Scores were very low at South City, and the Center was put on probation for 2-years.

***Weatherization***

Franklin County is assisting the Agency to transfer the SHIP Program. Our team is working with Franklin County to complete the annual report for this year. We were given contracts from our Suwannee River region. We have completed the first quarter of services.

***Updates***

The CEO reported that Jasmine Smith has accepted a position in Atlanta. She will resign from the Board as new Board members will be coming on the Board in September.

***CHAIR'S Report***

Meeting adjourned at 6:30 P.M.

# Capital Area Community Action Agency

## Board of Directors Prospect Questionnaire

Please complete the following information for consideration by the Nominating Committee for the Board of Directors.

Name Carmen Conner

Organization Pineview Elementary School

Position Title Principal

Address 2230 Lake Bradford Street

City Tallahassee State Florida Zip 32310

Phone 850-488-2819 Cell 850-570-7095 Fax \_\_\_\_\_

Email connerc@leonschools.net

Website https://www.leonschools.net/Pineview

**Why do you want to serve on the Capital Area Community Action Agency Board of Directors?**

As the Principal of Pineview Elementary School and with extensive experience in both educational and community initiatives, I have seen firsthand the importance of collaborative efforts in driving meaningful change. From engaging with parents and students to working alongside local organizations, I have developed a strong understanding of how to build connections that foster a supportive and inclusive community.

I am particularly passionate about the work the board does in addressing the needs of underserved populations and advocating for equitable access to resources. Serving on the board would allow me to contribute to strategies that uplift individuals and families, particularly through education, support services, and economic opportunities. I am eager to bring my leadership experience, problem-solving skills, and commitment to making a positive impact to this role. I am confident that my perspective, combined with the collective efforts of the board, can help advance the mission of the Capital Area Community Action Agency.



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Capital Area  
**Community Action**

**Conflict of Interest Disclosure Agency**  
**Fiscal Year 2023-24**

Unless otherwise stated, these questions pertain to Community Action's tax year October 1, 2023 – September 30, 2024. Please respond truthfully to these questions:

1. Are you an independent voting member of the board? \_\_\_\_\_ Yes  
\_\_\_\_\_X\_ No
2. Did you engage in an excess benefit transaction with Community Action during this tax year? \_\_\_\_\_ Yes \_\_\_X\_\_\_ No
3. Do you have a direct business relationship with Community Action, or an indirect business relationship through ownership of more than 35% (individually or collectively), in another entity with another person who is an officer, director, trustee, independent contractor, or a key employee (Chief Executive Officer Tim Center) of Community Action?  
\_\_\_\_\_ Yes \_\_\_X\_\_\_ No
4. Do you have a family member who has a direct or indirect business relationship with Community Action? \_\_\_\_\_ Yes \_\_\_X\_\_\_ No
5. Do you serve as an officer, director, trustee, key employee, partner or member of an entity that does business with Community Action?  
\_\_\_\_\_ Yes \_\_\_X\_\_\_ No
6. Do you have a family relationship or a business relationship with any officer, director, trustee, or key employee of Community Action?  
\_\_\_\_\_ Yes \_\_\_X\_\_\_ No

Carmen Conner  
Signature

9/19/24  
Date

Carmen Conner  
Name



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Carmen Conner, an esteemed educator and leader, channels her passion for transforming student learning and school culture into action. A distinguished alumna of Florida A & M University, Carmen's robust educational background fuels her lifelong mission to elevate the academic experiences of students within her community.

In her role as Principal at Pineview Elementary School, Carmen orchestrates remarkable achievements, steering her faculty and staff towards excellence. Her visionary leadership not only propels academic performance but also fosters a harmonious and efficient school environment. Under Carmen's guidance, Pineview Elementary School underwent a remarkable transformation, elevating its school grade from an F in 2018 to a commendable A in 2024.

Prior to assuming her pivotal role as Principal, Carmen dedicated 14 years to shaping young minds as a classroom teacher at Hawks Rise Elementary. Her tenure as Assistant Principal at Roberts Elementary for 7 years further solidified her commitment to student success and teacher development.

Beyond her professional accolades, Carmen is a proud National Board-Certified Teacher, epitomizing her dedication to educational excellence and continual growth. Outside the educational realm, Carmen finds joy in her roles as a devoted wife to Spencer Conner and a nurturing mother to her daughters, Alexis and Malone, both graduates of Florida A&M University.

Carmen Conner's unwavering devotion to education and her indomitable spirit in championing student success render her an inspirational figure within her community. Her transformative leadership at Pineview Elementary School continues to shape the trajectory of students' lives and enrich the school community at large.

# Capital Area Community Action Agency

## Mission

*Provide a comprehensive, seamless system of services and resources to reduce the detrimental effects of poverty, empower low-income citizens with skills and motivation to become self-sufficient, and improve the overall quality of their lives, and our community.*

## Poverty

*The state of lacking a certain amount of material possessions or money.*

## BOARD MEMBER AGREEMENT

### Activity

- I will commit to attend and actively participate in Board meetings.
- I will serve on one Committee or Project each year.
- I will attend special events hosted or co-sponsored by the Agency.

### Advocacy

- I will learn and promote the mission, vision and values of the Agency to colleagues, clients and individuals and organizations with whom I work.
- I will speak and appear on behalf of the Agency before community groups and at functions when asked by the Chairman or Director.
- I agree to work with the Executive Director to identify new opportunities to promote the organization and its mission.

### Development

- I will make a meaningful contribution annually to the Agency.
- I will help identify and secure one new partner annually.

### Mutual Benefit

- The Agency will work to keep you informed and involved in activities throughout the state.
- The Agency will promote you and its Partners through its enterprises and events.

Click here to enter text.  
Carmen Conner  
Name

Click here to enter text.  
9/12/24  
Date

Click here to enter text.  
[Signature]  
Signature



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**Financial Statement Narrative  
For the 10 Months Ending July 31, 2024  
Capital Area Community Action Agency**

As of July 31, 2024, we have completed ten months of the fiscal year and, as a benchmark, we would expect the year-to-date actual expenses and revenue to be around 84% of the annual budget. At month end, the Year to Date Actual Revenue and Expenses are 72% and 72% respectively with excess expenditures of \$30,269.

Non-Federal Share (NFS) Match at July 31, 2024, was \$717,861 of the \$832,818 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 2023-2024, 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 10 Months Ending July 31, 2024  
Capital Area Community Action Agency**

**Agency Wide Variances**

- Unemployment – is over the benchmark budget. This is largely a first quarter expense and will decrease dramatically as employees hit their thresholds for the year.
- Health Insurance – is slightly over the benchmark budget with increased employee participation.
- Staff Screenings – are over budget with a number of recent new hires and compliance checks.
- Travel In Area - is over budget with more than anticipated travel required for outlying areas. This line item will probably go over budget by \$2000.
- Classroom Supplies – is over budget with an influx of a supplemental ELC program funds which have been spent 100% and an unbudgeted use of Head Start Covid funds. There is still a remaining budget available in Head Start.
- Kitchen Supplies – is over budget due to increased paper product costs. This budget line will go over budget by \$15-18 K based on current expenses.
- Medical/Dental Supplies - is over budget for the year. This is a relatively small budget number and the impact is minimal.
- Copies/Printing/Copier – is over budget with more expenses than anticipated.
- Contractual Services – Health/Disabilities is over budget with the work associated with yearly assessments and plans. This line item tends to level off during the summer months but will go significantly over budget.
- General Liability and Property Insurance – is over budget but no more expenditures should be added for this fiscal year.
- Communications - is over budget. Based on current monthly expenses, the total overage for 23-24 will likely be around \$30K.
- Repairs & Maintenance – Recurring – is over budget due to large repair costs being expensed Recurring instead of Non-Recurring. This budget line is expected to go over budget by a significant amount. Expenses in the two categories were over 200K last fiscal year therefore a 60K deficit is likely in this line item.
- Technology – is over the budget with a number of annual software expenses being paid in October as well as additional services being purchased for the FSS programs.
- Special Events- is over budget but offset by an overage in Special Events revenue.
- Expendible Equipment – is over budget due to a large purchase of equipment in WAP Infrastructure.
- Advisory/Board Member Expenses – are over budget with the Zoom expenses but should be not go over budget by more than 20%.
- Legal Expenses – is over budget due to the DEO case.

**Financial Statement Narrative  
For the 10 Months Ending July 31, 2024  
Capital Area Community Action Agency**

**CSBG Variances**

- Staff Screenings - is over benchmark budget with the addition of new staff members. This number should stay within budget with no additional new hires.
- Travel In Area – is over budget and will go over budget by about \$1500 based on current spending.
- **Program Supplies – is at budget with an expense being charged to an unbudgeted line item.**
- Utilities – is over budget due to higher than anticipated costs.
- 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 budget and is forecast to go over budget by \$6000 based on current accounts and spending.
- Repairs & Bldg Maintenance – Recurring - is over budget and is forecast to go over budget by \$6000 based on current accounts and spending.
- Vehicle Expense - is over benchmark budget in CSBG primarily due to the 25% down payment for auto insurance. The budget line covers insurance and maintenance but not gas for multiple vehicles.
- Client Assistance – is at budget due to DEO adjustments.
- Training and Technical Assistance / Staff Development – is over budget due to a number of training opportunities.

**LIHEAP Variances**

- Travel In-Area – is over budget and will go over budget by less than \$1K based on current spending.
- Copies /Printing/Copier Maintenance/Toner/Paper – is over budget due to a large purchase of toner and other copy supplies.
- Postage and Delivery Expense – is over budget and will go over by \$2500 based on current spending.
- Utilities -are over budget due to higher than anticipated costs.
- General Liability and Property Insurance – is over budget due to the annual 25% down payment along with the first of nine regular payments. The insurance costs are forecast to be over budget by 3K.
- Communications – is over budget and will likely go over budget during the course of the grant by 8K based on current spending.
- Repairs & Building Maintenance – Recurring - is over the budget and will go over budget by \$4000 based on current spending.
- Equipment Maintenance –is over budget and is forecast to exceed budget by \$3500 based on current costs.

**Financial Statement Narrative  
For the 10 Months Ending July 31, 2024  
Capital Area Community Action Agency**

- Equipment Lease -is over budget and is forecast to exceed budget by \$1000 based on current costs.
- Technology – is over budget with the annual Fastrack subscription.
- Fees, Licenses, and Permits – is at budget with an expense being charged to an unbudgeted line item.
- Training and Technical Assistance / Staff Development – is over budget with additional training opportunities.

**WAP Variances and WAP Infrastructure**

- Salaries & Wages / Fringe / Indirect Costs – are currently slightly over budget in WAP but significantly under in WAP Infrastructure. These numbers should offset.
- Staff Screenings – is at budget for WAP and WAP Infrastructure since there was not a budget line for this item. It is negligible to the whole budget.
- Office Supplies – is over budget in WAP Infrastructure with a number of unexpected expenses. The overage should be less than \$1000.
- Copies/Printing/Copier Maintenance/Toner/Paper – is over budget for WAP Infrastructure due to increased activity.
- Utilities – are over budget in WAP and are forecast to go over by \$2500 based on current expenses.
- Rent – is over the benchmark budget in WAP and is forecast to go over budget by \$2000 based on current costs.
- General Liability and Property Insurance – is over budget due to the annual 25% down payment along with the first of nine regular payments. The insurance costs are forecast to be over budget by 6K for WAP.
- Communications -is over budget in WAP and will go over budget by \$2000 based on current spending.
- Technology – is over budget for WAP with the purchase of the annual Fastrack subscription.
- Dues/Subscriptions – is at budget for WAP Infrastructure since there was not a budget line for this item. It is negligible to the whole budget.
- Expendible Equipment – is over budget in WAP Infrastructure due to a large purchase of tools.
- Advertising – is slightly over benchmark budget due to recruitment in WAP Infrastructure but should stay within budget.

**Financial Statement Narrative  
For the 10 Months Ending July 31, 2024  
Capital Area Community Action Agency**

**Head Start Variances**

- Staff Screenings – is over budget due to several compliance screenings.
- Travel In Area - is budget due to increased travel required in Franklin Co. and Jefferson Co. This budget line is likely to go over budget by 5K.
- Office Supplies – are over budget with a large supply order. Additional supply orders should be carefully examined before purchase for the remainder of the fiscal year.
- Medical / Dental Supplies – is over budget but should go over by less than \$500.
- Copies/Printing/Copier – is over budget and is forecast to go over budget by \$4500.
- **Postage and Delivery Expenses – is over budget but should stay under a \$300 deficit.**
- Contractual Services – Health/Disabilities is significantly over budget with the work associated with yearly assessments and plans. This line item tends to level off during the summer months but will most likely end up \$70K over budget.
- General Liability and Property Insurance – is at 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 stay at budget.
- **Communications – is over budget and likely to go over by \$6000.**
- Repairs and Maintenance – Recurring and Nonrecurring – is over budget but has \$24K Non-Recurring repairs included in the Recurring category. The total for both categories is \$158,665. Based on monthly spending the Repairs and Maintenance is forecast to exceed budget by 80K.
- Technology – is over budget with a number of annual software expenses being paid in October. This number should remain close to budget for the remainder of the year.
- Fees, License and Permits- is over budget but the overage is insignificant to the total budget.
- **Equipment/Improvements and Expendable Equipment - are both at budget. These line items should stay at budget for the remainder of the year with no additional purchases.**
- Meetings/Workshops – is slightly over benchmark budget but should remain within budget over the remainder of the year.
- Advisory/Board Member Expenses – is at budget but forecast to go over budget by about \$500 based on current Zoom expenses.
- **Raw Food – is over budget primarily due to increased food costs.**



**Capital Area Community Action Agency  
Statement of Revenues and Expenditures  
For the 10 Months Ending 7/31/2024**

		Total Budget - Original	Current Year Actual	Total Budget Variance - Original	%
<b>Revenue</b>					
Government Contracts - FEDERAL - DIRECT	4000	4,260,978	3,586,916	(674,062)	84%
Government Contracts - STATE	4010	5,386,895	3,092,787	(2,294,107)	57%
Government Contracts - LOCAL	4020	113,149	116,613	3,463	103%
Grants - Other Not-for-Profits	4100	7,418	6,329	(1,089)	85%
Grants - All Other Sources	4120	3,500	27,839	24,339	795%
Contributions	4200	1,000	1,308	308	131%
Contributions- Restricted	4210	41,200	52,297	11,097	127%
Special Events	4300	2,000	3,840	1,840	192%
Commissions-Vending/Photo	4320	0	7,751	7,751	100%
Interest Income	4950	0	923	923	100%
Fringe Pool Revenue	4960	879,940	755,175	(124,765)	86%
Indirect Pool Revenue	4970	790,000	621,532	(168,468)	79%
Other Revenue	4995	1,000	18,956	17,956	1896%
<b>Total Revenue</b>		<u>11,487,080</u>	<u>8,292,265</u>	<u>(3,194,815)</u>	72%
<b>Expenditures</b>					
Salaries & Wages	6010	3,437,577	2,632,571	805,005	77%
Fringe	6110	1,016,212	755,175	261,037	74%
FICA	6120	257,000	190,984	66,016	74%
<b>Unemployment</b>	<b>6130</b>	<b>40,000</b>	<b>37,901</b>	<b>2,099</b>	<b>95%</b>
Workers Compensation	6140	41,960	8,123	33,837	19%
<b>Health Insurance</b>	<b>6150</b>	<b>407,900</b>	<b>378,038</b>	<b>29,862</b>	<b>93%</b>
Life Insurance	6160	34,800	29,395	5,405	84%
Retirement	6170	60,000	40,966	19,034	68%
<b>Staff Screenings</b>	<b>6180</b>	<b>737</b>	<b>979</b>	<b>(242)</b>	<b>133%</b>
Indirect Costs	6210	818,995	627,132	191,864	77%
<b>Travel - In Area</b>	<b>6310</b>	<b>7,850</b>	<b>9,473</b>	<b>(1,623)</b>	<b>121%</b>
Office Supplies	6410	20,700	14,083	6,617	68%
Program Supplies	6415	22,697	19,365	3,332	85%
<b>Classroom Supplies</b>	<b>6420</b>	<b>57,674</b>	<b>64,263</b>	<b>(6,589)</b>	<b>111%</b>
<b>Kitchen Supplies</b>	<b>6430</b>	<b>10,000</b>	<b>15,130</b>	<b>(5,130)</b>	<b>151%</b>
<b>Medical/Dental Supplies</b>	<b>6440</b>	<b>300</b>	<b>514</b>	<b>(214)</b>	<b>171%</b>
<b>Copies/Printing/Copier</b>	<b>6510</b>	<b>18,750</b>	<b>25,265</b>	<b>(6,515)</b>	<b>135%</b>
Postage and Delivery Expense	6600	4,410	3,227	1,183	73%
Contractual Services/Professional	6710	348,251	247,207	101,044	71%
<b>Contractual Services - Health/Disabilities</b>	<b>6715</b>	<b>201,437</b>	<b>243,087</b>	<b>(41,650)</b>	<b>121%</b>
Rent/Space Cost	6810	384,374	277,355	107,019	72%
Utilities	6820	102,500	90,549	11,951	88%
<b>General Liability and Property Insurance</b>	<b>6830</b>	<b>73,029</b>	<b>76,327</b>	<b>(3,298)</b>	<b>105%</b>
<b>Communications</b>	<b>6840</b>	<b>76,635</b>	<b>94,689</b>	<b>(18,054)</b>	<b>124%</b>
<b>Repairs &amp; Bldg Maintenance- Recurring</b>	<b>6850</b>	<b>123,500</b>	<b>207,729</b>	<b>(84,229)</b>	<b>168%</b>
Repairs & Bldg Maintenance - Nonrecurring	6855	18,615	15,495	3,120	83%
Equipment Maintenance	6910	27,000	22,817	4,183	85%

**Capital Area Community Action Agency  
Statement of Revenues and Expenditures  
For the 10 Months Ending 7/31/2024**

Vehicle Expense	6920	105,806	58,812	46,994	56%
Equipment Lease	6930	15,100	10,763	4,337	71%
<b>Technology</b>	<b>6940</b>	<b>46,968</b>	<b>58,223</b>	<b>(11,255)</b>	<b>124%</b>
Fees, Licenses, and Permits	7010	4,800	3,421	1,379	71%
Dues/Subscriptions	7020	16,846	14,403	2,443	85%
<b>Special Events</b>	<b>7110</b>	<b>4,500</b>	<b>6,018</b>	<b>(1,518)</b>	<b>134%</b>
Client Assistance	7210	3,131,409	1,707,811	1,423,597	55%
Equipment/Improvements (\$5,000 or more)	7310	17,500	14,570	2,930	83%
<b>Expendable Equipment</b>	<b>7320</b>	<b>23,503</b>	<b>30,185</b>	<b>(6,682)</b>	<b>128%</b>
Meetings/Workshops	7420	15,210	4,076	11,134	27%
Training and Technical Assistance/Staff	7435	282,064	60,878	221,186	22%
<b>Advisory/Board Member Expenses</b>	<b>7440</b>	<b>3,081</b>	<b>4,223</b>	<b>(1,142)</b>	<b>137%</b>
Advertising	7450	21,328	7,859	13,469	37%
Parent Activities	7460	1,200	0	1,200	0%
Raw Food Cost	7510	243,508	204,176	39,332	84%
<b>Legal Expenses</b>	<b>7530</b>	<b>7,324</b>	<b>12,767</b>	<b>(5,443)</b>	<b>174%</b>
Interest Expense	7610	1,000	0	1,000	0%
Bank Service Charges	7630	2,180	(3,491)	5,671	-160%
Total Expenditures		<u>11,556,230</u>	<u>8,322,534</u>	<u>3,233,696</u>	72%
Excess Revenue over (under) Expenditures		(69,150)	(30,269)	38,881	

**Capital Area Community Action Agency  
Balance Sheet  
For the Period Ending 7/31/2024**

		<b>Current Period Balance</b>
<b>Assets</b>		
Cash Operating Hancock Bank	1010	1,378,411
Health Insurance Imprest Account	1031	50,113
Cash-Sunshine State/The First - Micro Loan	1040	66,567
Petty Cash	1050	266
Cash-Hancock-HS Parent Activity	1060	1,057
FLEXIBLE SAVING ACCOUNT-HANCOCK BANK	1065	22,252
Money Market Account - Hancock Bank	1080	30,563
Accounts Receivable	1100	109,888
Grants Receivable	1150	469,204
Building	1600	245,000
Work In Progress	1630	67,368
Equipment	1650	964,083
Accumulated Depreciation - Building	1700	(95,478)
Accumulated Depreciation - Equipment	1750	<u>465,710</u>
<b>Total Assets</b>		<u><b>2,843,585</b></u>
<b>Liabilities and Net Assets</b>		
<b>Liabilities</b>		
Accounts Payable	2000	77,200
Accrued Expenses - Other	2010	101,168
Accrued Wages	2040	(429)
Accrued Fringe Benefits	2060	104
Accrued Flexible Savings	2061	1,647
Accrued Health Insurance	2085	(15,006)
Accrued Other Health Insurance	2087	(1,301)
Accrued Life Insurance	2090	14,042
Accrued Retirement - Pre Tax	2095	2,471
Accrued Retirement - Post Tax	2096	461
Contract Advances	2100	126,769
Liability- Head Start Parent Activity	2330	7,079
Notes Payable	2350	135,063
Deferred Income	2400	<u>642,184</u>
<b>Total Liabilities</b>		<u><b>1,091,450</b></u>
<b>Net Assets</b>		
<b>Beginning Net Assets</b>		
Unrestricted Net Assets	3000	1,457,506
Invested Property and Equipment	3020	<u>324,898</u>
<b>Total Beginning Net Assets</b>		<b>1,782,404</b>
<b>Current Net Income</b>		<u><b>(30,269)</b></u>
<b>Total Net Assets</b>		<u><b>1,752,135</b></u>
<b>Total Liabilities and Net Assets</b>		<u><b>2,843,585</b></u>

**Capital Area Community Action Agency  
CSBG Statement of Revenues and Expenditures  
For the 10 Months Ending 7/31/2024**

	84%	Total Budget - Original	Current Year Actual	Total Budget Variance - Original	%
<b>Revenue</b>					
Government Contracts - STATE	4010	<u>586,851</u>	<u>481,128</u>	<u>(105,723)</u>	82%
Total Revenue		<u>586,851</u>	<u>481,128</u>	<u>(105,723)</u>	82%
<b>Expenditures</b>					
Salaries & Wages	6010	251,940	191,238	60,702	76%
Fringe	6110	73,013	55,421	17,592	76%
<b>Staff Screenings</b>	<b>6180</b>	<b>100</b>	<b>99</b>	<b>1</b>	<b>99%</b>
Indirect Costs	6210	65,640	49,825	15,815	76%
<b>Travel - In Area</b>	<b>6310</b>	<b>500</b>	<b>1,374</b>	<b>(874)</b>	<b>275%</b>
Office Supplies	6410	7,000	1,331	5,669	19%
<b>Program Supplies</b>	<b>6415</b>	<b>0</b>	<b>66</b>	<b>(66)</b>	<b>100%</b>
Copies/Printing/Copier	6510	2,500	1,362	1,138	54%
Postage and Delivery Expense	6600	1,000	276	724	28%
Contractual Services/Professional	6710	4,177	0	4,177	0%
Rent/Space Cost	6810	54,711	45,958	8,753	84%
<b>Utilities</b>	<b>6820</b>	<b>6,000</b>	<b>7,185</b>	<b>(1,185)</b>	<b>120%</b>
<b>General Liability and Property Insurance</b>	<b>6830</b>	<b>5,000</b>	<b>4,810</b>	<b>190</b>	<b>96%</b>
<b>Communications</b>	<b>6840</b>	<b>10,000</b>	<b>14,430</b>	<b>(4,430)</b>	<b>144%</b>
<b>Repairs &amp; Bldg Maintenance- Recurring</b>	<b>6850</b>	<b>5,000</b>	<b>9,925</b>	<b>(4,925)</b>	<b>199%</b>
Repairs & Bldg Maintenance - Nonrecurring	6855	2,500	0	2,500	0%
Equipment Maintenance	6910	2,500	1,985	515	79%
<b>Vehicle Expense</b>	<b>6920</b>	<b>16,000</b>	<b>15,358</b>	<b>642</b>	<b>96%</b>
Equipment Lease	6930	3,000	2,416	585	81%
Technology	6940	3,000	1,285	1,715	43%
Fees, Licenses, and Permits	7010	750	35	715	5%
<b>Dues/Subscriptions</b>	<b>7020</b>	<b>7,255</b>	<b>6,872</b>	<b>383</b>	<b>95%</b>
<b>Client Assistance</b>	<b>7210</b>	<b>61,265</b>	<b>64,953</b>	<b>(3,688)</b>	<b>106%</b>
Meetings/Workshops	7420	1,000	0	1,000	0%
<b>Training and Technical Assistance/Staff</b>	<b>7435</b>	<b>1,500</b>	<b>4,399</b>	<b>(2,899)</b>	<b>293%</b>
Advertising	7450	<u>1,500</u>	<u>525</u>	<u>975</u>	35%
Total Expenditures		<u>586,851</u>	<u>481,128</u>	<u>105,723</u>	82%
Excess Revenue over (under) Expenditures		<u>0</u>	<u>0</u>	<u>0</u>	

**Capital Area Community Action Agency  
LIHEAP Statement of Revenues and Expenditures  
For the 10 Months Ending 7/31/2024**

		Total Budget - Original	Current Year Actual	Total Budget Variance - Original	%
Revenue					
Government Contracts - STATE	4010	2,453,943	1,558,969	(894,974)	64%
<b>Total Revenue</b>		<u>2,453,943</u>	<u>1,558,969</u>	<u>(894,974)</u>	64%
Expenditures					
Salaries & Wages	6010	298,974	167,916	131,058	56%
Fringe	6110	86,643	48,662	37,981	56%
Staff Screenings	6180	125	0	125	0%
Indirect Costs	6210	77,894	43,749	34,145	56%
<b>Travel - In Area</b>	<b>6310</b>	<b>250</b>	<b>465</b>	<b>(215)</b>	<b>186%</b>
Office Supplies	6410	1,500	1,079	421	72%
<b>Copies/Printing/Copier</b>	<b>6510</b>	<b>1,250</b>	<b>5,102</b>	<b>(3,852)</b>	<b>408%</b>
<b>Postage and Delivery Expense</b>	<b>6600</b>	<b>1,200</b>	<b>2,009</b>	<b>(809)</b>	<b>167%</b>
Contractual Services/Professional	6710	6,947	0	6,947	0%
Rent/Space Cost	6810	53,822	31,179	22,643	58%
<b>Utilities</b>	<b>6820</b>	<b>2,500</b>	<b>3,705</b>	<b>(1,205)</b>	<b>148%</b>
<b>General Liability and Property Insurance</b>	<b>6830</b>	<b>3,584</b>	<b>5,878</b>	<b>(2,294)</b>	<b>164%</b>
<b>Communications</b>	<b>6840</b>	<b>4,000</b>	<b>10,758</b>	<b>(6,758)</b>	<b>269%</b>
<b>Repairs &amp; Bldg Maintenance- Recurring</b>	<b>6850</b>	<b>2,000</b>	<b>4,264</b>	<b>(2,264)</b>	<b>213%</b>
Repairs & Bldg Maintenance - Nonrecurring	6855	1,000	0	1,000	0%
<b>Equipment Maintenance</b>	<b>6910</b>	<b>1,000</b>	<b>2,743</b>	<b>(1,743)</b>	<b>274%</b>
<b>Equipment Lease</b>	<b>6930</b>	<b>1,100</b>	<b>2,106</b>	<b>(1,006)</b>	<b>191%</b>
<b>Technology</b>	<b>6940</b>	<b>500</b>	<b>2,362</b>	<b>(1,862)</b>	<b>472%</b>
<b>Fees, Licenses, and Permits</b>	<b>7010</b>	<b>0</b>	<b>35</b>	<b>(35)</b>	<b>100%</b>
Client Assistance	7210	1,908,554	1,225,912	682,642	64%
Meetings/Workshops	7420	500	0	500	0%
<b>Training and Technical Assistance/Staff</b>	<b>7435</b>	<b>500</b>	<b>1,044</b>	<b>(544)</b>	<b>209%</b>
Advertising	7450	100	0	100	0%
<b>Total Expenditures</b>		<u>2,453,943</u>	<u>1,558,969</u>	<u>894,974</u>	64%
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 10 Months Ending 7/31/2024**

	<b>84%</b>	<b>Total Budget - Original</b>	<b>Current Year Actual</b>	<b>Total Budget Variance Original</b>	<b>%</b>
<b>Revenue</b>					
Government Contracts - STATE	4010	<u>551,687</u>	<u>177,833</u>	<u>(373,854)</u>	32%
<b>Total Revenue</b>		<u>551,687</u>	<u>177,833</u>	<u>(373,854)</u>	32%
<b>Expenditures</b>					
<b>Salaries &amp; Wages</b>	<b>6010</b>	<b>67,496</b>	<b>73,567</b>	<b>(6,071)</b>	<b>109%</b>
<b>Fringe</b>	<b>6110</b>	<b>19,561</b>	<b>21,320</b>	<b>(1,759)</b>	<b>109%</b>
<b>Staff Screenings</b>	<b>6180</b>	<b>0</b>	<b>49</b>	<b>(49)</b>	<b>100%</b>
<b>Indirect Costs</b>	<b>6210</b>	<b>17,586</b>	<b>19,167</b>	<b>(1,581)</b>	<b>109%</b>
Travel - In Area	6310	1,500	160	1,340	11%
Office Supplies	6410	1,500	183	1,317	12%
Copies/Printing/Copier	6510	1,000	848	152	85%
Postage and Delivery Expense	6600	500	133	367	27%
Contractual Services/Professional	6710	3,667	0	3,667	0%
<b>Rent/Space Cost</b>	<b>6810</b>	<b>8,180</b>	<b>11,400</b>	<b>(3,220)</b>	<b>139%</b>
<b>Utilities</b>	<b>6820</b>	<b>2,000</b>	<b>3,132</b>	<b>(1,132)</b>	<b>157%</b>
<b>General Liability and Property Insurance</b>	<b>6830</b>	<b>4,445</b>	<b>9,447</b>	<b>(5,002)</b>	<b>213%</b>
<b>Communications</b>	<b>6840</b>	<b>2,000</b>	<b>4,005</b>	<b>(2,005)</b>	<b>200%</b>
Repairs & Bldg Maintenance- Recurring	6850	1,000	180	820	18%
Equipment Maintenance	6910	1,500	757	743	50%
Vehicle Expense	6920	25,267	5,066	20,201	20%
Equipment Lease	6930	3,000	1,144	1,856	38%
<b>Technology</b>	<b>6940</b>	<b>500</b>	<b>789</b>	<b>(289)</b>	<b>158%</b>
Fees, Licenses, and Permits	7010	500	0	500	0%
Dues/Subscriptions	7020	500	0	500	0%
Client Assistance	7210	292,853	24,093	268,761	8%
Equipment/Improvements (\$5,000 or more)	7310	15,000	0	15,000	0%
Expendable Equipment	7320	2,500	829	1,671	33%
Training and Technical Assistance/Staff	7435	76,725	929	75,796	1%
Advertising	7450	<u>2,907</u>	<u>636</u>	<u>2,272</u>	22%
<b>Total Expenditures</b>		<u>551,687</u>	<u>177,833</u>	<u>373,854</u>	32%
<b>Excess Revenue over (under) Expenditures</b>		<u>0</u>	<u>(0)</u>	<u>(0)</u>	

**Capital Area Community Action Agency**  
**WAP INFRASTRUCTURE Statement of Revenues and Expenditures**  
**For the 10 Months Ending 7/31/2024**

	84%	Total Budget - Original	Current Year Actual	Total Budget Variance - Original	%
<b>Revenue</b>					
Government Contracts - STATE	4010	<u>1,026,382</u>	<u>272,605</u>	<u>(753,777)</u>	27%
Total Revenue		<u>1,026,382</u>	<u>272,605</u>	<u>(753,777)</u>	27%
<b>Expenditures</b>					
Salaries & Wages	6010	168,292	59,820	108,472	36%
Fringe	6110	48,771	17,336	31,435	36%
<b>Staff Screenings</b>	<b>6180</b>	<b>0</b>	<b>99</b>	<b>(99)</b>	<b>100%</b>
Indirect Costs	6210	43,847	15,585	28,262	36%
<b>Travel - In Area</b>	<b>6310</b>	<b>1,000</b>	<b>900</b>	<b>100</b>	<b>90%</b>
<b>Office Supplies</b>	<b>6410</b>	<b>1,000</b>	<b>1,279</b>	<b>(279)</b>	<b>128%</b>
<b>Copies/Printing/Copier</b>	<b>6510</b>	<b>500</b>	<b>821</b>	<b>(321)</b>	<b>164%</b>
Postage and Delivery Expense	6600	250	0	250	0%
Contractual Services/Professional	6710	5,000	0	5,000	0%
Rent/Space Cost	6810	7,000	0	7,000	0%
Utilities	6820	1,000	0	1,000	0%
<b>General Liability and Property Insurance</b>	<b>6830</b>	<b>5,000</b>	<b>4,495</b>	<b>505</b>	<b>90%</b>
Communications	6840	500	173	327	35%
Repairs & Bldg Maintenance- Recurring	6850	500	0	500	0%
Equipment Maintenance	6910	500	0	500	0%
Vehicle Expense	6920	24,445	2,201	22,244	9%
Equipment Lease	6930	1,000	500	500	50%
Technology	6940	500	0	500	0%
Fees, Licenses, and Permits	7010	500	320	180	64%
<b>Dues/Subscriptions</b>	<b>7020</b>	<b>0</b>	<b>115</b>	<b>(115)</b>	<b>100%</b>
Client Assistance	7210	591,729	147,223	444,506	25%
<b>Expendable Equipment</b>	<b>7320</b>	<b>2,500</b>	<b>13,812</b>	<b>(11,312)</b>	<b>552%</b>
Training and Technical Assistance/Staff	7435	121,548	7,096	114,452	6%
Advertising	7450	<u>1,000</u>	<u>829</u>	<u>171</u>	83%
Total Expenditures		<u>1,026,382</u>	<u>272,605</u>	<u>753,777</u>	27%
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 10 Months Ending 7/31/2024**

		Total Budget - Original	Current Year Actual	Total Budget Variance - Original	%
<b>Revenue</b>					
Government Contracts - FEDERAL - DIRECT	4000	4,260,978	3,568,967	(692,011)	84%
Other Revenue	4995	<u>0</u>	<u>5,675</u>	<u>5,675</u>	100%
<b>Total Revenue</b>		<u>4,260,978</u>	<u>3,574,642</u>	<u>(686,336)</u>	84%
<b>Expenditures</b>					
Salaries & Wages	6010	2,139,060	1,657,710	481,350	77%
Fringe	6110	619,901	472,660	147,241	76%
<b>Staff Screenings</b>	<b>6180</b>	<b>412</b>	<b>707</b>	<b>(295)</b>	<b>172%</b>
Indirect Costs	6210	552,999	430,335	122,664	78%
<b>Travel - In Area</b>	<b>6310</b>	<b>2,000</b>	<b>6,424</b>	<b>(4,424)</b>	<b>321%</b>
<b>Office Supplies</b>	<b>6410</b>	<b>6,200</b>	<b>8,174</b>	<b>(1,974)</b>	<b>132%</b>
Program Supplies	6415	21,598	19,261	2,337	89%
Classroom Supplies	6420	19,345	8,999	10,346	47%
<b>Medical/Dental Supplies</b>	<b>6440</b>	<b>300</b>	<b>514</b>	<b>(214)</b>	<b>171%</b>
<b>Copies/Printing/Copier</b>	<b>6510</b>	<b>10,000</b>	<b>12,084</b>	<b>(2,084)</b>	<b>121%</b>
<b>Postage and Delivery Expense</b>	<b>6600</b>	<b>460</b>	<b>629</b>	<b>(169)</b>	<b>137%</b>
Contractual Services/Professional	6710	24,000	1,500	22,500	6%
<b>Contractual Services – Health/Disabilities</b>	<b>6715</b>	<b>157,808</b>	<b>211,501</b>	<b>(53,693)</b>	<b>134%</b>
Rent/Space Cost	6810	233,301	172,616	60,685	74%
Utilities	6820	85,000	72,351	12,649	85%
<b>General Liability and Property Insurance</b>	<b>6830</b>	<b>20,000</b>	<b>21,831</b>	<b>(1,831)</b>	<b>109%</b>
<b>Communications</b>	<b>6840</b>	<b>55,000</b>	<b>59,521</b>	<b>(4,521)</b>	<b>108%</b>
<b>Repairs &amp; Bldg Maintenance- Recurring</b>	<b>6850</b>	<b>115,000</b>	<b>192,461</b>	<b>(77,461)</b>	<b>167%</b>
<b>Repairs &amp; Bldg Maintenance - Nonrecurring</b>	<b>6855</b>	<b>15,115</b>	<b>15,495</b>	<b>(380)</b>	<b>103%</b>
Equipment Maintenance	6910	18,000	15,316	2,684	85%
<b>Vehicle Expense</b>	<b>6920</b>	<b>35,594</b>	<b>33,379</b>	<b>2,215</b>	<b>94%</b>
Equipment Lease	6930	5,000	3,132	1,868	63%
<b>Technology</b>	<b>6940</b>	<b>26,934</b>	<b>43,070</b>	<b>(16,136)</b>	<b>160%</b>
<b>Fees, Licenses, and Permits</b>	<b>7010</b>	<b>550</b>	<b>980</b>	<b>(430)</b>	<b>178%</b>
Dues/Subscriptions	7020	5,091	3,279	1,812	64%
Special Events	7110	2,500	0	2,500	0%
<b>Equipment/Improvements (\$5,000 or more)</b>	<b>7310</b>	<b>0</b>	<b>14,570</b>	<b>(14,570)</b>	<b>100%</b>
<b>Expendable Equipment</b>	<b>7320</b>	<b>0</b>	<b>847</b>	<b>(847)</b>	<b>100%</b>
<b>Meetings/Workshops</b>	<b>7420</b>	<b>2,010</b>	<b>2,503</b>	<b>(493)</b>	<b>125%</b>
Training and Technical Assistance/Staff	7435	40,998	32,667	8,331	80%
<b>Advisory/Board Member Expenses</b>	<b>7440</b>	<b>681</b>	<b>900</b>	<b>(219)</b>	<b>132%</b>
Advertising	7450	10,921	5,375	5,546	49%
Parent Activities	7460	1,200	0	1,200	0%
<b>Raw Food Cost</b>	<b>7510</b>	<b>34,000</b>	<b>53,852</b>	<b>(19,852)</b>	<b>158%</b>
<b>Total Expenditures</b>		<u>4,260,978</u>	<u>3,574,642</u>	<u>686,336</u>	84%
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 July 31, 2024**

<b>Match Source</b>	<b>Total Needed</b>	<b>YTD</b>	<b>YTD %</b>	<b>Remaining</b>	<b>Remaining %</b>
Government Contracts - Local		49,724			
Grants - Other Not for Profits		1,418			
In-Kind Revenue		482,919			
VPK/SR		183,800			
	<b>832,818</b>	<b>717,861</b>	<b>86%</b>	<b>114,957</b>	<b>14%</b>

Head Start Credit Card Expenses July 2024

Vendor ID	Fund Code	GL Code	Activity Code	Effective Date	Expenses	Transaction Description
HANCOCK CC	1064	6310	255	7/29/2024	51.01	#1596, DARREL JAMES, VISA, 7/29/2024, GAS HS VEHICLE
HANCOCK CC	1064	6310	255	7/29/2024	54.00	#1596, DARREL JAMES, VISA, 7/29/2024, GAS HS VEHICLE
HANCOCK CC	1064	6310	255	7/29/2024	56.00	#1596, DARREL JAMES, VISA, 7/29/2024, GAS, HS VEHICLE
HANCOCK CC	1064	6310	255	7/29/2024	36.00	#1596, DARREL JAMES, VISA, 7/29/2024, GAS HS VEHICLE
HANCOCK CC	1064	6440	255	7/29/2024	225.00	#1596, DARREL JAMES, VISA, 7/29/2024, TOOTHBRUSHES
HANCOCK CC	1064	7310	251	7/29/2024	162.63	#1596, DARREL JAMES, VISA, 7/29/2024, FAUCET, FHS RENOVATION
HANCOCK CC	1064	7435	255	7/29/2024	56.40	#1596, DARREL JAMES, VISA, 7/29/2024, ENTERPRISE RENTAL
HANCOCK CC	1064	7435	255	7/29/2024	2.00	#1596, DARREL JAMES, VISA, 7/29/2024, FOOD TRAINING, CA
HANCOCK CC	1064	7435	255	7/29/2024	2.00	#1596, DARREL JAMES, VISA, 7/29/2024, FOOD TRAINING, CA
HANCOCK CC	1064	7435	255	7/29/2024	13.90	#1596, DARREL JAMES, VISA, 7/29/2024, FOOD, TRAINING, CA
HANCOCK CC	1064	7435	255	7/29/2024	27.38	#1596, DARREL JAMES, VISA, 7/29/2024, FOOD, TRAINING, CA
HANCOCK CC	1064	7435	255	7/29/2024	30.00	#1596, DARREL JAMES, VISA, 7/29/2024, LUGGAGE, TRAINING CA
HANCOCK CC	1064	7435	255	7/29/2024	10.27	#1596, DARREL JAMES, VISA, 7/29/2024, UBER, TRAINING CA
HANCOCK CC	1064	7435	255	7/29/2024	45.00	#1596, DARREL JAMES, VISA, 7/29/2024, AIRLINE, TRAINING, CA
HANCOCK CC	1064	7440	255	7/29/2024	219.90	#1596, DARREL JAMES, VISA, 7/29/2024, ZOOM
HANCOCK CC	1064	7020	255	7/29/2024	1,530.00	#6700, TIM CENTER, VISA, 7/29/2024, NHSA MEMBERSHIP
HANCOCK CC	1064	7310	251	7/29/2024	8,414.90	#6700, TIM CENTER, VISA, 7/29/2024, FLOORING, FHS RENOVATION
HANCOCK CC	1064	6410	251	7/29/2024	61.59	#3248, FATIMA ALEXANDER, VISA, 7/29/24, CHANGING TABLE
HANCOCK CC	1064	7435	255	7/29/2024	179.05	#3248, FATIMA ALEXANDER, VISA, 7/29/24, TEACHER/CHILD TRAINI
HANCOCK CC	1064	7435	255	7/29/2024	80.32	#3535, NINA SINGLETON SELF, VISA, 7/29/2024, HS CONF, CA
HANCOCK CC	1064	7435	255	7/29/2024	15.99	#5810, VENITA TREADWELL, VISA, 7/29/2024, HOTEL FEE
HANCOCK CC	1064	7435	255	7/29/2024	323.79	#5810, VENITA TREADWELL, VISA, 7/29/2024, HOTEL K SMITH
HANCOCK CC	1064	7435	255	7/29/2024	26.45	#5810, VENITA TREADWELL, VISA, 7/29/2024, MEAL
HANCOCK CC	1064	7435	255	7/29/2024	32.57	#5810, VENITA TREADWELL, VISA, 7/29/2024, MEAL
HANCOCK CC	1064	7435	255	7/29/2024	908.10	#5810, VENITA TREADWELL, VISA, 7/29/2024, TREADWELL HOTEL
LOWES	1064	7310	251	7/31/2024	<u>1,692.57</u>	#82130109106598, FRANKLIN HS RENOVATIONS, JULY 2024
<b>Total</b>					<u><b>14,256.82</b></u>	



**HANCOCK  
WHITNEY**

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

Visa BusinessCard  
Statement of Account  
Issued by Hancock Whitney Bank

**MEMO STATEMENT**

Account Number

Statement Date

07-29-24

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

\*\* 0000001

**STATEMENT MESSAGES**

Effective August 1, 2024, the address to mail your credit card payments will change to: Credit Card Center, PO BOX 96601, Charlotte, NC 28286-0601

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](https://visasavingsedge.com).

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
06-28	06-27	24055234180013072652740	9399	NIC* FL DEPT OF AGRICULTURE FL	M102.50 ✓
07-01	06-28	24801974180013698231792	9399	THE FLORIDA BAR 850-561-5600 FL	M265.00 ✓
07-03	07-02	24801974184017756039136	8398	NATIONAL HEAD START ASSO 202-320-2824 VA	M1,530.00 ✓
07-04	07-02	24943014185010192724190	5200	THE HOME DEPOT #0254 TALLAHASSEE FL	M370.00 ✓
07-04	07-02	24943014185010192724166	5200	THE HOME DEPOT #0254 TALLAHASSEE FL	M8,414.90 ✓
07-19	07-18	24015144201007985264192	5542	GATE #1194 TALLAHASSEE FL	M38.59 ✓
07-22	07-19	24011344201000071527812	4814	ZOOM.US 888-798-8686 WWW.ZOOM.US CA	M319.90 ✓
07-23	07-22	24692164204108686686785	5968	GAN*1658TALLHDEMOCIRC 888-426-0491 IN	M29.04 ✓
07-24	07-22	74943014205010191664547	5200	THE HOME DEPOT #0254 TALLAHASSEE FL	M370.00 ✓
07-29	07-29		0000	ANNUAL FEE	M35.00 ✓
07-29	07-28	24692164211104055693255	5542	CIRCLE K # 26524 OCALA FL	M41.55 ✓

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
07-29-24		
<b>CUSTOMER SERVICE CALL</b>  Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES 11,146.48
		NEW CASH ADVANCES .00
		CREDITS 370.00
		<b>STATEMENT TOTAL</b> 10,776.48
		TOTAL IN DISPUTE .00
		<b>CREDIT LIMIT</b> 20,000.00



**HANCOCK  
WHITNEY**

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

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

*Handwritten signature*

**MEMO STATEMENT**

Account Number

Statement Date

07-29-24

0014IDAB-005411-0001-0001-2



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

\*\*N0005411

**STATEMENT MESSAGES**

Effective August 1, 2024, the address to mail your credit card payments will change to: Credit Card Center, PO BOX 96601, Charlotte, NC 28296-0601

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](https://visasavingsedge.com).

**TRANSACTION DETAIL**

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
07-01	06-29	24055234182015121463969	5814	UCLA VENDING SERVICES LOS ANGELES CA	M2.00
07-01	06-29	24055234182015121463977	5814	UCLA VENDING SERVICES LOS ANGELES CA	M2.00
07-01	06-29	24431064181009696051447	5947	I LOVE LA TERMINAL 5 GARDENA CA	M13.90
07-01	06-27	24391214180004385000417	5812	UCLA LOC PLATEIA LOS ANGELES CA	M27.38
07-01	06-29	24035964182010205554822	3001	AMERICAN AIR0010654618696 FORT WORTH TX JAMES DARREL DEPARTURE: 06-29-24 EBC AA Y FEE	M30.00
07-01	06-29	24035964182010205553477	3001	AMERICAN AIR0010283993534 FORT WORTH TX JAMES DARREL DEPARTURE: 06-29-24 EBC AA Y FEE	M45.00
07-01	06-30	24015144183004088238365	5542	GATE #1194 TALLAHASSEE FL	M56.00
07-02	07-02	24492154184715319701661	4121	UBER TRIP HELP.UBER.COM CA	M10.27
07-09	07-08	24015144191005753188751	5542	GATE #1194 TALLAHASSEE FL	M36.00
07-09	07-08	24164074190018203248280	3405	ENTERPRISE RENT-A-CAR TALLAHASSEE FL	M56.40
07-09	07-08	24011344190000058264357	4814	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	M219.90
07-10	07-09	24137474192000010700541	5812	KOOL BEANZ CAFE TALLAHASSEE FL	M51.21
07-12	07-11	24765014193026110687496	5046	BIG BEND RESTAURANT SUPP TALLAHASSEE FL	M162.63
07-15	07-12	24015144195006690300653	5542	GATE #1194 TALLAHASSEE FL	M54.00
07-22	07-19	24015144202008238352684	5542	GATE #1194 TALLAHASSEE FL	M51.01
07-22	07-19	24289754201900017470945	5047	PLAK SMACKER 847-4585400 IL	M225.00

STATEMENT DATE	ACCOUNT NUMBER	
07-29-24		
<b>CUSTOMER SERVICE CALL</b>		NEW PURCHASES AND OTHER CHARGES 1,042.70
Toll Free 1-800-448-8812		NEW CASH ADVANCES .00
		CREDITS .00
		<b>STATEMENT TOTAL 1,042.70</b>
		TOTAL IN DISPUTE .00
		CREDIT LIMIT 5,000.00



**HANCOCK  
WHITNEY**

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

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

**MEMO STATEMENT**

Account Number

[REDACTED]

Statement Date

07-29-24

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

\*\* 0000001

Effective August 1, 2024, the address to mail your credit card payments will change to: Credit Card Center, PO BOX 96601, Charlotte, NC 28296-0601

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](https://visasavingsedge.com).

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
07-15	07-14	24692164196101389382728	5942	AMAZON MKTPL*RY6YT57J1 AMZN.COM/BILL WA	M199.97 ✓
07-29	07-26	24164074208091012402760	5310	TARGET 00008441 TALLAHASSEE FL	M240.64 ✓

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
07-29-24	[REDACTED]	
<b>CUSTOMER SERVICE CALL</b>  Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES 440.61
		NEW CASH ADVANCES .00
		CREDITS .00
		<b>STATEMENT TOTAL 440.61</b>
		TOTAL IN DISPUTE .00
		<b>CREDIT LIMIT 2,000.00</b>



**HANCOCK  
WHITNEY**

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

*Handwritten initials and date: W 8/1/24*

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

0014DAB-005448-0001-0001-2

**MEMO STATEMENT**

Account Number



Statement Date

07-29-24

  
 NINA SINGLETON  
 CAPITAL AREA CAA  
 309 OFFICE PLAZA DR  
 TALLAHASSEE FL 32301-2729  
 \*\*N0005448

**STATEMENT MESSAGES**

Effective August 1, 2024, the address to mail your credit card payments will change to: Credit Card Center, PO BOX 96601, Charlotte, NC 28296-0601

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

**TRANSACTION DETAIL**

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
07-01	06-30	24492154182715026861883	4121	UBER TRIP HELP.UBER.COM CA	M13.38
07-01	06-29	24492154181743931432864	4121	UBER TRIP HELP.UBER.COM CA	M88.94

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
07-29-24		
<b>CUSTOMER SERVICE CALL</b>  Toll Free 1-800-448-8812		NEW PURCHASES AND OTHER CHARGES 80.32
		NEW CASH ADVANCES .00
		CREDITS .00
		<b>STATEMENT TOTAL 80.32</b>
		TOTAL IN DISPUTE .00
		<b>CREDIT LIMIT 10,000.00</b>



**HANCOCK  
WHITNEY**

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

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

**MEMO STATEMENT**

**Account Number**



**Statement Date**

07-29-24

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

\*\* 0000001

Effective August 1, 2024, the address to mail your credit card payments will change to: Credit Card Center, PO BOX 96601, Charlotte, NC 28296-0601

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](https://visasavingsedge.com).

Post Date	Trans Date	Reference Number	MCC	Transaction Description	Amount
07-04	07-03	24116414185712588545633	7011	HOTELBOOKINGSERVFEE 8007279059 UT 01J1WNG66AE9WNP8007279059	M15.99 ✓
				ARRIVAL: 07-03-24	
07-04	07-03	24492164185743620663908	4722	RESCNTR*EMBASSY SUITES 203-299-8000 CT	M908.10 ✓
07-17	07-16	24137464199001577395257	5411	PUBLIX #1721 TAMPA FL	M32.57 ✓
07-17	07-16	24492164199000000644633	7523	PMC - PAID PARKING HTTPSPARKINGM TN	M47.30 ✓
07-17	07-16	24492164199000000342931	7523	PMC - PAID PARKING HTTPSPARKINGM TN	M141.89 ✓
07-22	07-18	24492164201000036568422	7523	PMC - PAID PARKING HTTPSPARKINGM TN	M47.30cr
07-22	07-18	24492164201000036491898	7523	PMC - PAID PARKING HTTPSPARKINGM TN	M141.89cr
07-22	07-20	24943004202021676065653	5812	CHEESECAKE GAINSVILLE GAINSVILLE FL	M26.45 ✓
07-22	07-19	24755424202282024007709	3695	EMBASSY SUITES DWNTWN TAMPA FL 1107272	M323.79 ✓
				ARRIVAL: 07-16-24	

STATEMENT DATE	ACCOUNT NUMBER	ACCOUNT SUMMARY
07-29-24	[REDACTED]	
<b>CUSTOMER SERVICE CALL</b>		
Toll Free	1-800-448-8812	
		NEW PURCHASES AND OTHER CHARGES 1,496.09
		NEW CASH ADVANCES .00
		CREDITS 189.19
		<b>STATEMENT TOTAL 1,306.90</b>
		TOTAL IN DISPUTE .00
		<b>CREDIT LIMIT 4,000.00</b>

Sign up to get started.

**GO PAPERLESS.**

Receive your statements by email and manage your account online.



Scan this QR code or go to <https://lowes.syl.com/enroll>

1-2

**Lowe's® Business Advantage**

CAPITAL AREA COMM ACTION  
Account Number [REDACTED]

Visit us at [www.lowes.com/credit](http://www.lowes.com/credit)  
Customer Service: 1-800-444-1408

Account Activity	
Previous Balance	\$1,197.44
- Payments	\$1,197.44
- Other Credits	\$448.83
+ Purchases/Debits	\$2,141.40
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
<b>New Balance</b>	<b>\$1,692.67</b>
Credit Limit	\$11,000.00
Available Credit	\$9,307.00
Statement Closing Date	08/02/2024
Days in Billing Cycle	31

Payment Information	
New Balance	\$1,692.57
Total Minimum Payment Due	\$71.00
Payment Due Date	08/26/2024

*dc 9/9/24*

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

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
06/04/2024	\$187.42	No Interest With Payment	\$0.00	\$0.00	\$0.00	Paid Off
06/11/2024	\$291.59	No Interest With Payment	\$0.00	\$0.00	\$0.00	Paid Off
06/12/2024	\$94.07	No Interest With Payment	\$0.00	\$0.00	\$0.00	Paid Off
06/18/2024	\$203.33	No Interest With Payment	\$0.00	\$0.00	\$0.00	Paid Off
06/20/2024	\$276.31	No Interest With Payment	\$0.00	\$0.00	\$0.00	Paid Off
06/24/2024	\$115.72	No Interest With Payment	\$0.00	\$0.00	\$0.00	Paid Off

(Continued on next page)

**CUSTOMER SERVICE:** For Account Information log on to [www.lowes.com/credit](http://www.lowes.com/credit). This account is not registered. The authentication code is: 5RTT795, 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 and other important information.





# ONLINE ACCOUNT MANAGEMENT MADE EASY.

Enroll in eStatements today! It's the convenient, secure and eco-friendly way to pay your bills.

## HOW TO GET STARTED:

- 1 Using this statement, locate your account number and authentication code.
- 2 Go to Lowe's Online Account Management Center at [lowes.syf.com/commercial](http://lowes.syf.com/commercial).
- 3 Click **Set Up Online Access** and follow the prompts to register.
- 4 After registering your account, locate **Account Management** in the top navigation bar and select **Enroll in eStatements**.
- 5 Enter your email address and agree to the Terms & Conditions.
- 6 To complete enrollment, click **Enroll**. An email confirmation will be sent to you shortly.

You will be sent an email every time a new statement becomes available to view. Note, only statements issued after your enrollment will show in your statement history. Past statements that have not been sent electronically are not able to be displayed at this time.



1-2

Purchase Date	Purchase Amount	Promotion Type	Accrued INTEREST CHARGES	Billed INTEREST CHARGES	Payoff Amount	Expiration Date
07/09/2024	\$1,069.19	No Interest With Payment	\$0.00	\$0.00	\$1,069.19	10/02/2024
07/26/2024	\$1,072.21	No Interest With Payment	\$0.00	\$0.00	\$623.38	10/02/2024

Tran Date	Post Date	Reference Number/ Invoice Number	Description of Transaction or Credit	Amount
07/09	07/09	92196	STORE 0417 TALLAHASSEE FL	\$1,069.19
07/19	07/19		PAYMENT - THANK YOU	(\$1,197.44)
07/26	07/26	92064	STORE 0417 TALLAHASSEE FL	\$1,072.21
07/27	07/27		STORE 0417 TALLAHASSEE FL	(\$448.83)

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	24.99%	\$0.00	\$0.00	2D
No Interest With Payment	Paid Off	0.00%	\$0.00	\$0.00	2D
No Interest With Payment	Paid Off	0.00%	\$0.00	\$0.00	2D
No Interest With Payment	Paid Off	0.00%	\$0.00	\$0.00	2D
No Interest With Payment	Paid Off	0.00%	\$0.00	\$0.00	2D
No Interest With Payment	Paid Off	0.00%	\$0.00	\$0.00	2D
No Interest With Payment	Paid Off	0.00%	\$0.00	\$0.00	2D
No Interest With Payment	10/02/2024	0.00%	\$0.00	\$0.00	2D
No Interest With Payment	10/02/2024	0.00%	\$0.00	\$0.00	2D

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](http://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.

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](http://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](http://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](http://Lowe'sforpros.com) for details.

ACCOUNT # [REDACTED]		CAPITAL AREA COMM ACTION		199258	
INVOICE #: 92196		LOWE'S BUSINESS ACCOUNT		P.O. #: none	
TRANSACTION #: 0		DATE OF SALE : 240709		STORE #: 417	
		AUTHORIZATION : 000919		REGISTER #:	
S.K.U	DESCRIPTION	QUANTITY	UNIT	PRICE	EXT. PRICE
000000000155670	PROMOTIONAL DISCOUNT APPL	1.000	EA	\$0.00	\$0.00
000000000155670	PROMOTIONAL DISCOUNT APPL	1.000	EA	\$0.00	\$0.00
000000000773967	5G SIGNATURE SEMI UW BASE	4.000	EA	\$197.75	\$791.00
000000000773951	1G SIGNATURE SEMI BASE C	5.000	EA	\$46.53	\$232.65
000000000304216	FA RADON GAS TEST KIT	3.000	EA	\$15.18	\$45.54
SUB \$1,069.19		TAX \$0.00		TOTAL INVOICE	\$1,069.19
				CREDITS TOTAL	\$0.00
				BALANCE DUE	\$1,069.19

ACCOUNT # [REDACTED]		CAPITAL AREA COMM ACTION		199258	
INVOICE #: 92054		LOWE'S BUSINESS ACCOUNT		P.O. #: no	
TRANSACTION #: 0		DATE OF SALE : 240726		STORE #: 417	
		AUTHORIZATION : 000939		REGISTER #:	
S.K.U	DESCRIPTION	QUANTITY	UNIT	PRICE	EXT. PRICE
000000000155670	PROMOTIONAL DISCOUNT APPL	1.000	EA	\$0.00	\$0.00
000000000155670	PROMOTIONAL DISCOUNT APPL	1.000	EA	\$0.00	\$0.00
0000000005288034	RVD BATTERY DOORBELL PLUS	2.000	BO	\$142.49	\$284.98
000000000924705	AR 52X64 2-IN FW BLIND WH	4.000	EA	\$69.81	\$279.24
000000000574398	10-FTX8-FT PEBBLE WO EXT	2.000	EA	\$119.70	\$239.40
0000000003694253	128-FL OZ CBT WDTONE TRAN	2.000	EA	\$50.33	\$100.66
000000000889877	PS GDLS 1-IN LF BLD 52 X	4.000	EA	\$19.93	\$79.72
0000000005454650	Step Stool	3.000	EA	\$10.43	\$31.29
0000000005287320	300LBS 2-STEP FOLDABLE ST	1.000	EA	\$28.46	\$28.46
000000000835738	CRAFTSMAN 10-GAL LATCHING	2.000	EA	\$14.23	\$28.46
SUB \$1,072.21		TAX \$0.00		TOTAL INVOICE	\$1,072.21
				CREDITS TOTAL	\$0.00
				BALANCE DUE	\$1,072.21

ACCOUNT # [REDACTED]		CAPITAL AREA COMM ACTION		199258	
INVOICE #: 95505		LOWE'S BUSINESS ACCOUNT		P.O. #: no	
TRANSACTION #: 0		DATE OF SALE : 240727		STORE #: 417	
		AUTHORIZATION : 000000		REGISTER #:	
S.K.U	DESCRIPTION	QUANTITY	UNIT	PRICE	EXT. PRICE
000000000155670	PROMOTIONAL DISCOUNT APPL	1.000	EA	\$0.00	\$0.00
000000000574398	10-FTX8-FT PEBBLE WO EXT	2.000	EA	\$119.70-	\$239.40-
000000000924705	AR 52X64 2-IN FW BLIND WH	3.000	EA	\$69.81-	\$209.43-
SUB \$448.83-		TAX \$0.00		TOTAL INVOICE	\$448.83-
				CREDITS TOTAL	\$0.00
				BALANCE DUE	\$448.83-

1-2



# Capital Area Community Action Agency

## CHIEF EXECUTIVE OFFICER REPORT SEPTEMBER 2024

### Administrative

- Returning carryover funds resulting from of the Payroll Protection Program loan forgiveness to the Office of Head Start.

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

### Programmatic

- Head Start –Franklin County Head Start renovations to the Chapman Schools Building on Highway 98 were completed.
- FloridaCommerce provided budget authority to use LIHEAP funds to assist with Hurricane Debby matters.
- Monthly Head Start management calls with Region IV HHS Office Specialist have resumed with our new HHS Program Specialist – Ebony Cray (new as of this month – former HS Director and therapist).
- Still working on Jefferson Head Start Center replacement options.

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

### Communications and Outreach

- Community Action celebrates 60 years of service to the country this year. A resolution was drafted for Leon County and City of Tallahassee Commissions. **A picnic is scheduled for Saturday October 5 at Tom Brown Park** for current and past staff along with invited guests.
- Maintain regular meeting schedule with Jim McShane, CareerSource Capital Region. I serve on the CareerSource Capital Region Board.
- Participated in FACA Annual Conference, Board of Directors and Executive Committee Meetings.
- Participated in UPHS Advocacy Committee and Board meetings.

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

### Resource Development

- Working on Duke Energy for Community Investment (building)

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

### Out of Office

- October 1-2 – FHSA and FACA Board Meetings - Orlando
- October 16-20 – FLAEYC Conference – Orlando



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



Capital Area  
**Community**  
Action  
Agency

**Celebrating 60 Years of Service**

**COMPANY**  
*Picnic*

**GAMES | FOOD | MUSIC | FUN | HOMEMADE BAKE-OFF CONTEST**

**Saturday, October 5th, 2024 | 11 AM - 2PM**

Tom Brown Park  
501 Easterwood Drive  
Tallahassee



RSVP By: September 20th Nancy Schiellerd at (850) 222

-2043 ext. 126

Email: [Nancy.Schiellerd@cacaainc.org](mailto:Nancy.Schiellerd@cacaainc.org)

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	12/12/2024	
MARCH	4.3	The Organization will complete, date and have Community Action Plan signed by the Certified ROMA trainer or trainer on staff.	On going	12/12/2024	
	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	5/28/2024	Complete
	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	N/A	Complete
	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	Complete



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	Complete
	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	Complete
	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	Complete
	5.9	The organization's governing board receives programmatic reports at each regular board meeting.	Maintain	N/A	Complete
	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	5/28/2024	Complete
	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	Complete
<b>MAY</b>	7.4	The governing board conducts a performance appraisal of the CEO/Executive Director within each calendar year.	Annually	7/1/2024- Evaluation completed 10/17/23	Complete
	7.5	The governing board reviews and approves CEO/Executive Director compensation within every calendar year.	Annually	7/1/2022 - 7/1/2025 Compensation	Complete
	7.6	The organization has a policy in place for regular written evaluation of employees by their supervisors.	Maintain		Complete
	7.8	All staff participates in a new employee orientation within 60 days of hire.	Ongoing	N/A	Complete

Board Meeting Month	Org. Std. #	Description	Freq.	Board Agenda	Upload
	7.9	The organization conducts or makes available staff development/training (including ROMA) on an ongoing basis. All participants will complete sign in sheets, received an agenda and training materials.	Maintain	N/A	Complete
<b>JUNE</b>	8.1	The organization's annual audit (or audited financial statements) is completed by a Certified Public Accountant within the allotted timeframe of 1 year.	Annually	N/A	Complete
<b>JULY</b>	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	N/A	Complete
	8.3	The organization's auditor presents the audit to the governing board.	Annually	N/A	Complete
	8.4	The governing board formally receives and accepts the audit to reflect the approval of the audit by the board.	Annually	5/28/2024 Board Approved Amended Audit	Complete
	8.12	The organization documents how it allocates shared costs through an indirect cost rate plan or through a written cost allocation plan.	Annually	N/A	Complete
<b>SEPTEMBER</b>	8.6	The IRS Form 990 is completed annually and made available to the governing board for review.	Annually	N/A	Complete
	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	N/A	
	8.8	All required filings and payments related to payroll withholdings are completed on time.	Bi-weekly	N/A	



Board Meeting Month	Org. Std. #	Description	Freq.	Board Agenda	Upload
	8.9	The governing board annually approves an organization-wide budget.	Annually	9/24/2024 Board Approval	
	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	N/A	
	8.13	The organization has a written policy in place for record retention and destruction.	Maintain	N/A	
	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	N/A	
	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	N/A	
	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	N/A	
	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	N/A	

**Darrel J. James**

1225 Cross Creek Circle  
Tallahassee, FL 32301  
darreljames1024@gmail.com  
(850) 363-7184

Margaret Watson  
Human Resources Manager  
Capital Area Community Action Agency, Inc.  
309 Office Plaza Drive  
Tallahassee, FL 32301

September 19, 2024

Dear Ms. Watson,

I am honored to submit my application for the position of Head Start Director at Capital Area Community Action Agency. With over 20 years of experience in early childhood education, community outreach, and program management—including my current role as Assistant Director at this agency—I am eager to continue contributing to the vision and mission of Community Action. My recent completion of the UCLA Head Start Management Fellows Program through the UCLA Anderson School of Management has further deepened my understanding of the strategic leadership required to elevate our Head Start program, ensuring we continue to deliver quality services to the children and families we serve.

In my current capacity as Assistant Director, I have had the privilege of overseeing several critical aspects of our agency's operations. My responsibilities have ranged from program planning and compliance with federal standards to cultivating community partnerships. I have successfully led teams, managed budgets, and developed outreach systems that reflect the unique needs of our service areas. By working directly with our Family and Community Engagement Team and guiding the work of our Family Advocates, I have ensured that the voices of parents and community members are heard and integrated into our program goals.

My leadership role on the Head Start Policy Council has allowed me to forge robust partnerships with parents, which is fundamental to our mission. Engaging with families in a collaborative manner has fostered an environment where they feel empowered to contribute to the program's development and success. This collaboration has not only enriched our programs but has also strengthened our community ties, ensuring that our services remain responsive and effective.

The guiding mission of Capital Area Community Action Agency has always been a deeply personal passion of mine. I have dedicated my career to working with underprivileged communities, ensuring that children receive the care, education, and resources they need to thrive. As the Director of Head Start, I would build on this commitment, focusing on enhancing program quality, expanding community partnerships, and ensuring compliance with all regulatory requirements. I am particularly enthusiastic about the opportunity to drive innovation within our program and to leverage my experience to meet the evolving needs of our families and communities.

I am excited about the prospect of leading our Head Start program and contributing to the continued success of Community Action. My extensive experience, combined with my recent advanced training and hands-on leadership, equips me well to take on this role. I am confident that my background aligns with the agency's values and mission, and I am eager to discuss how I can contribute to our shared goals.

Thank you for your time and consideration. I look forward to the opportunity to discuss my application in more detail.

Sincerely,



Darrel J. James

# Darrel J. James

## Home

1225 Cross Creek Circle Tallahassee, FL 32301  
(850) 363 -7184  
E-mail: darreljames1024@gmail.com

## Work

Capital Area Community Action Agency, Inc.  
309 Office Plaza Drive  
(850) 222 – 2043 x114  
E-mail: Darrel.james@cacaainc.org

## EMPLOYMENT HISTORY

### Assistant Head Start Director - Head Start

Capital Area Community Action Agency, Tallahassee, FL  
January 2024–Present

Collaborates in designing internal structures, systems, and policies for Family and Community Engagement Services, Professional Development, and Health Services. Ensures compliance with Head Start Performance Standards and Child Care Rules and Regulations. Ensures coordination across all components within the Head Start structure, promoting continuous system improvement. Assists in the preparation of grant applications and the development and management of the Head Start budget. Provides leadership and support to staff, overseeing the Family and Community Engagement Team goals, plans, and reports. Attends interagency organizational and planning meetings, fostering collaboration across agencies. Ensures program compliance and quality improvement. Supporting the creation of Professional Development Plans. Participates in staff interviews and the hiring processes. Ensures alignment with program needs. Stays abreast of changes in policies, attending relevant workshops and seminars.

### Family and Community Engagement Manager – Head Start

Capital Area Community Action Agency, Inc., Tallahassee  
March 2014 – January 2024

Supervised the Family and Community Engagement Team. Developed and implemented policies and procedures. Managed eligibility, recruitment, selection, enrollment and attendance to assure adherence to federal performance standards. Established outreach systems in the community and developed collaborative community partnerships. Monitored parent education programs to assure adherence to program regulations. Collected current community information for the purposes of providing accurate data for the Community Needs Assessment, grants and other reports. Coordinated special community events and worked cooperatively with the Head Start Management Team.

# Darrel J. James

**Student Case Specialist – Exceptional Student Education Program**

Lively Technical Center, Tallahassee

October 2009 – March 2014

Instructed students with disabilities in ESE classroom setting. Courses included work ethics, interviewing skills, resume building, budgeting skills, computer training, and life and leisure skills training. Duties included, assisting with lesson plans, advising students, working with families, lecturing, job coaching, mobility training, completing reports, and evaluating student progress.

**Owner / Director – Voluntary Prekindergarten and Child Care Program**

Kids' Club Preschool, Inc., Tallahassee

February 2003 – June 2012

Oversaw voluntary prekindergarten, childcare, after school, and summer programs. Supervised employees, including other managers. Duties included budget management, curriculum design, lesson planning, assessing and observing children, implementing physical education, hiring and training childcare providers. Managed federally funded programs, marketed and recruited for the program.

**Assistant Executive Director – Contract Juvenile Justice Program**

Youthtrack, Inc., Tallahassee

March 1997 – February 2003

Managed conditional release, case management, and residential programs. Supervised 20 employees, including other managers. Duties included hiring and training employees, maintaining employee and client files. Oversaw quality assurance and behavior management system design, counseled clients, facilitated small and large groups, coordinated athletic and leisure activities. Collaborated with State probation officers and court officials. Monitored house arrest clients, partnered with parents, advised clients of their educational goals, and assisted clients with achieving successful returns to their home communities.

## EDUCATION

Tallahassee Community College, Tallahassee, Child Development Associate, May 2004

Fort Valley State University, Fort Valley, Georgia B.A. Mass Communications / Public Relations, August 1994

## PROFESSIONAL QUALIFICATIONS

UCLA Head Start Management Fellow, Leadership Tallahassee, Proficient in Microsoft Office Suite, Anger Management Counseling, Group Counseling, Individual Counseling, achieved National Association for the Education of Young Children accreditation (NAEYC) at Kids' Club Preschool, Inc.

# Capital Area **Community Action** Agency

## MEMORANDUM

TO: TIM CENTER, CEO  
FROM: Nina Self, COO  
DATE: September 17, 2024  
RE: COO Report for July 2024 Board Meeting

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Department updates are as follows:

### Emergency Services

The agency received \$2.9 million in LIHEAP funding from Florida Commerce for the 2024 – 2025 program year. This is 20% more funding than received for the prior fiscal year, and about 2% more than our 2022-2023 funding. This new allocation restored us to our previous funding level. It allowed us to reestablish the Data Specialist position previously eliminated due to the funding shortage. This created a promotional opportunity filled by a current Intake Specialist. We have advertised the vacant Intake Specialist position and plan to have it filled by October 31.

### Family Support Services

- The fall semester of Getting Ahead began on August 20. There are classes in Leon, Gulf and Calhoun counties. We also have our first class in partnership with the Big Bend A.F.T.E.R. (A Fight to End Recidivism) Reentry Coalition (BBARC) in Leon County. The Coalition is comprised of individuals and groups united to increase public safety and reduce recidivism through collaborating and establishing community partnerships, identifying and providing services to currently and formerly incarcerated people, empowering them to become productive, self-sufficient members of the community.
- Six people were selected to interview for the Family Support Services Program Manager position. You received information on the recommended candidate, and pending approval, we anticipate the start date by October 1.

### Weatherization

- The Agency finalized a contract with Gast International, LLC, for them to provide weatherization services to clients in the ten Suwannee River counties. We have already referred six pre-inspected homes to them and four are in progress. We anticipate completion of the in progress homes by the end of September. Per our contract with Florida Commerce we must complete 43 homes during this funding period.



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- We have terminated the agreement with Franklin County to service their SHIP program. They have assigned one of their employees to do this service for them. Terry has been working with them during this transition period to train their new person. We anticipate the transition will be complete by the end of September.

### **Head Start**

- Renovation of the old Chapman School building is complete and the new Franklin Head Start Center is up and running. We received a provisional license from DCF for 30 days so we could address the need for the fire monitoring system and the playground. The fire monitoring system was installed the week of 9/15/24. We have an MOU with the ABC school for us to temporarily use one of their playgrounds until we find a permanent solution for our playground. We are working with Franklin County to utilize a vacant lot adjacent to the Chapman School building for a permanent playground.
- Extended day service is operating at South City, Royal, Renaissance and Jefferson Head Start center locations this school year. A private vendor provides the service at Mabry. There is no extended day service at Franklin at this time. Parents may pay by VPK, School Readiness or private pay.
- There has been a name change for Head Start at Governor's Charter. The charter school that houses our program changed its' name to Renaissance Academy. We are now Head Start at Renaissance Academy. The location is the same, just a name change.

### **Human Resources**

#### ***Current Vacancies:***

- Family Support Services Program Manager
- Intake Specialist

### **Coming Events**

- Capital Area Community Action Agency Picnic in observation of the 60<sup>th</sup> Anniversary of Community Action. Saturday, October 5, at Tom Brown Park in Tallahassee, from 11 am to 2 pm. All current and former staff, Policy Council and Board members are invited to attend. Please RSVP with Nancy at 850-222-2043, extension 126.

**Capital Area Community Action Agency, Inc.**  
**COO Summary of Programs**  
**For the Month Ended 8/31/24**

PROGRAMS:	Getting Ahead	Staying Ahead	Emergency Services	
	County	Fall GA Enrollment	Active Participants	# Households Served YTD*
Calhoun	13	5	321	13.22%
Franklin	0	10	187	7.70%
Gadsden	0	2	170	7.00%
Gulf	6	6	110	4.53%
Jefferson	0	0	103	4.24%
Leon	8	10	1383	56.94%
Leon BBARC	9	0	N/A	N/A
Liberty	0	5	95	3.91%
Wakulla	0	2	60	2.47%
<b>TOTALS</b>	<b>36</b>	<b>40</b>	<b>2429</b>	<b>100.00%</b>

\*Fiscal Year 10/1/23 - 9/30/24

HEAD START 2024 - 2025 Registrations	Franklin	Jefferson	Mabry	Renaissance	Royal	South City	Total
# of Students Registered @ 8/31/24	17	33	62	50	57	121	340
# of Vacancies over 30 days	0	0	0	0	0	0	0
Funded Enrollment	17	40	66	50	57	148	378
Center Enrollment %	100.00%	82.50%	93.94%	100.00%	100.00%	81.76%	89.95%

<u>Disability Services</u>	
Students with IEP's	8
IEP's Pending	7
In Compliance?	On track

<u>Average Daily Attendance (ADA)</u>		
Required %	85%	
% for August 2024	90%	
Requirement met		

**Capital Area Community Action Agency, Inc.**  
**COO Summary of Programs**  
**For the Month Ended 8/31/24**

**Weatherization at-a-Glance**

County	2023 - 2024 WAP Contracted Units			
	Projected	Pre-Inspected	In Progress	Completed
Calhoun	7	4	2	0
Franklin	3	3	1	0
Gadsden	17	20	3	9
Gulf	3	4	1	4
Jefferson	3	3	0	4
Leon	62	45	6	20
Liberty	1	2	0	0
Wakulla	7	3	0	0
<b>TOTALS</b>	<b>103</b>	<b>84</b>	<b>13</b>	<b>37</b>

**35.92%**

NOTE: WAP Contracts are 7/1/23 - 9/30/25

**FY 2023 - 2024 Suwannee River Counties**

County	2023 - 2024 Suwannee River Contract Units			
	Projected	Pre-Inspected	In Progress	Completed
Bradford	4	0	0	0
Columbia	11	3	3	0
Dixie	4	0	0	0
Gilchrist	2	0	0	0
Hamilton	4	1	1	0
Lafayette	1	0	0	0
Madison	5	2	0	0
Suwannee	5	0	0	0
Taylor	5	0	0	0
Union	2	0	0	0
<b>TOTALS</b>	<b>43</b>	<b>6</b>	<b>4</b>	<b>0</b>



Capital Area Community Action Agency, Inc.  
 Family Support Services Outreach Report  
 For Month of August 2024

DATE	EVENT TITLE & PURPOSE	COUNTY	LOCATION	POTENTIAL PARTNER CONTACTS INFO	NUMBER OF ATTENDEES	NUMBER INTERESTED IN GA	NUMBER INTERESTED IN LIHEAP	OUTCOMES
8/29/2024	Head Start Parent Meeting	All	Zoom		52	3	0	Introduced GA to Head Start parents. Zoom meeting included parents from all centers.
8/1/2024	United Way of NW Florida Affiliated Agency Quarterly Meeting	Franklin	Zoom		10+			Received updates from affiliated agencies in the Northwest Florida region.
8/28/2024	Franklin County Tobacco Free Partnership Meeting	Franklin	Zoom		8			Community Resource Support among agencies in Franklin and Gulf Counties.
8/10/2024	Gadsden County Resource Fair	Gadsden	Joe Ferolito Rec Center	11 Community Service agencies participated	50	0	0	Introduced services offered by the Agency to persons attending the Resource Fair.
8/7/2024	Gulf County Community Resource Fair (Career Source)	Gulf	Resource Center		5	1	3	Retrieved requested documents for LIHEAP Intake Specialist and secured childcare provider for upcoming Fall 2024 GA workshops
8/14/2024	Gulf County Community Resource Fair (Career Source)	Gulf	Resource Center		5	1	1	Retrieved requested documents for LIHEAP Intake Specialist and held monthly meeting with Staying Ahead clients.
8/2/2024	Head Start In-Service	Leon	American Red Cross	100 staff to recruit for GA	100	5	0	Annual Pre-Service staff meeting. GA offered to new staff and those who haven't participated yet.
8/14/2024	BBARC Community Meeting	Leon	LCSO RISE Center		30	0	0	Monthly meeting of fBBARC Board. Keynote speaker - Cody Evans, Outreach Coordinator, Oxford House, Tallahassee FL

# Capital Area Community Action Agency

## MEMORANDUM

**TO:** Tim Center, Chief Executive Officer  
**FROM:** Victoria Mathis, Emergency Services Program Manager  
**RE:** Board Update for August 2024 – *Emergency Services*  
**DATE:** September 4, 2024

### *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 1, 2023 and will end September 30, 2024.*

### *Low Income Home Energy Assistance Program*

Below is the total unduplicated number of households/individuals served for August 2024.

County	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	April 2024	May 2024	June 2024	July 2024	Aug 2024	Sept 2024	County
<i>Calhoun</i>	75/148	57/105	26/59	36/59	39/79	0/0	9/17	13/33	8/20	31/72	27/61		321/653
<i>Franklin</i>	45/90	29/73	25/74	29/59	9/18	0/0	0/0	1/1	0/0	12/29	37/65		187/409
<i>Gadsden</i>	26/74	6/9	3/7	44/93	38/80	0/0	6/14	3/9	6/13	11/37	27/77		170/413
<i>Gulf</i>	24/52	19/50	16/33	12/20	10/15	0/0	0/0	1/1	1/1	9/19	18/38		110/229
<i>Jefferson</i>	24/51	9/24	7/19	20/45	13/36	0/0	2/6	0/0	0/0	18/46	10/23		103/250
<i>Leon</i>	272/686	167/463	100/289	230/614	96/239	2/6	53/159	51/188	86/277	157/498	169/518		1383/3937
<i>Liberty</i>	17/29	17/30	2/4	19/28	4/10	0/0	4/9	7/22	1/3	13/28	11/25		95/188
<i>Wakulla</i>	15/32	12/33	5/9	9/22	8/19	2/2	0/0	0/0	1/3	2/5	6/8		60/133
<b>Total</b>	<b>498/1162</b>	<b>316/787</b>	<b>184/494</b>	<b>399/940</b>	<b>217/496</b>	<b>4/8</b>	<b>74/205</b>	<b>76/254</b>	<b>103/317</b>	<b>253/734</b>	<b>305/815</b>		<b>2429/6212</b>

Additional information listed below:

Number of Single Parents assisted.

Female	<b>358</b>
Male	<b>217</b>
<b>Total Emergency Services Utility Assistance (from Donated Funds) = 39 / 82</b>	



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## A Word of Thanks

**From:** Lashaunda Tyler <[lashaunda\\_tyler@yahoo.com](mailto:lashaunda_tyler@yahoo.com)>

**Sent:** Thursday, August 22, 2024 10:09 AM

**To:** Patrice Fields <[patrice.fields@cacaainc.org](mailto:patrice.fields@cacaainc.org)>

**Subject:** Message

Good morning Ms. Fields, I just wanted to thank you again for your service of help. It's definitely hard in this era for us single mothers I tried for two weeks to get through for an app and 2 days before my extension was coming up I was able to apply and didn't get to submit the app but it still got through some way. That was nothing but the spirit of God and it was right on time so again I thank you and Community Action Agency for the help God bless!

# Capital Area Community Action Agency

**MEMORANDUM**

**FROM:** Terry Mutch  
**RE:** Weatherization Assistance Program  
**DATE:** September 1, 2024

As of September 1, 2024, 84 homes were pre-inspected. Of the 84 homes, 50 homes were released to contractors, with 37 homes being completed and 13 homes currently in progress. 12 homes were deferred. The remaining homes are being processed for contractor release.

The Agency has secured contracts with Gast International LLC and Resipro to provide weatherization inspection and contractor services for the territory previously service by Suwannee River Economic Council. To date, 4 homes have been pre-inspected and released to the contractor and are currently in progress.

**Weatherization CAC – All Funding Sources (As of September 1, 2024)**

County	2023-25 Contract Units Projected*	2023-2025 Contract Units Pre- inspected	2023-2025 Contract Units In progress	2023-25 Contract Units Completed
Calhoun	7	4	2	0
Franklin	3	3	1	0
Gadsden	17	20	3	9
Gulf	3	4	1	4
Jefferson	3	3	0	4
Leon	62	45	6	20
Liberty	1	2	0	0
Wakulla	7	3	0	0
<b>Total</b>	<b>103</b>	<b>84</b>	<b>13</b>	<b>37</b>



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**Weatherization SREC – All Funding Sources (As of September 1, 2024)**

<b>County</b>	<b>2023-25 Contract Units Projected*</b>	<b>2023-2025 Contract Units Pre-inspected</b>	<b>2023-2025 Contract Units In progress</b>	<b>2023-25 Contract Units Completed</b>
Bradford	4	0	0	0
Columbia	11	3	3	0
Dixie	4	0	0	0
Gilchrist	2	0	0	0
Hamilton	4	1	1	0
Lafayette	1	0	0	0
Madison	5	2	0	0
Suwannee	5	0	0	0
Taylor	5	0	0	0
Union	2	0	0	0
<b>Total</b>	<b>43</b>	<b>6</b>	<b>4</b>	<b>0</b>

# Capital Area Community Action Agency

## MEMORANDUM

**TO:** Nina Self, COO  
**FROM:** Venita Treadwell, Early Childhood Education Manager  
**RE:** Board Report  
**DATE:** September 9, 2024

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### Successes:

- Two teachers have decided leave Head Start; however, we have interviewed two new teachers and a formal offer is forthcoming. This will take us to 100% with staffing.
- Franklin County Head Start is open and looks great.
- Four of the six Head Start Centers offer Extended Day services to parents; offering at 67%.
- All Head Start centers are receiving all therapies – Speech and Language Therapy, Mental Health Therapy, Occupational Therapy, and Music Lessons/Therapy.
- All children have begun the screening assessments to identify any developmental and health delays.

### Challenges:

- Renew the concern of facilities search as we are eager to update and improve our Head Start facilities.

### Opportunities:

- Rebound and Recovery, a Social /Emotional Curriculum developed by Florida State University, has provided training to classroom staff to assist with management of classroom behaviors.
- In-Service on October 21, 2024 will capture the Pre-Service training day that was postponed due to severe weather in August.

**DISABILITY NUMBERS:** 8 – IEP's 7- Pending IEP's

**STAFF VACANCIES:** 2 – assistant teachers

**COVID REPORTS:** 0

**DCF INSPECTIONS:** Mabry Head Start is In-Compliance  
Head Start at Renaissance is In-Compliance



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# Family and Community Engagement Manager

## Monthly Monitoring Report – August 2024

### Program Status

- Enrollments for the **2024-25** school year:
  1. Franklin County Head Start - **17 of 17** families enrolled
  2. Head Start @ Renaissance Academy - **50 of 50** families enrolled
  3. Jefferson County Head Start - **33 of 40** families enrolled
  4. Louise B. Royal Head Start - **57 of 57** families enrolled
  5. Mabry Street Head Start - **62 of 66** families enrolled
  6. South City Head Start - **121 of 148** families enrolled
- **340 of 378 (90%)** families are enrolled for Head Start for the **2024 – 2025 School Year**.

### Policy Council

- Policy Council was held in August. Policy Council also worked to approve agenda items due to the Office of Head Start for the upcoming school year.

### Family and Community Engagement Activities

- Policy Council
- Team meetings
- Recruitment Activities

### Transportation

- Repair on Ford Explorer

### Children Health Requirements

<b>Immunizations and Physical examinations</b>	310 Immunizations 318 Physical Examinations
<b>Established medical homes</b>	242
<b>Established dental homes and received dental exams</b>	168 Dental Homes 223 Dental Exams
<b>Hearing screenings</b>	255
<b>Vision screenings</b>	253
<b>Vision Referrals</b>	0

### Nutrition

- Breakfast 3,852
- Lunch 3,884
- PM Snacks 3,839

### Non Federal Share Match

- \$36,064.22

### Disability Numbers

- 8 IEPs
- 7 Pending IEPs

### Corrective Action and Follow Up

- **Family Advocate Duties:** Family Advocates are now required to accept, process, and review applications for eligibility for families applying for Head Start services at their location. Training for this requirement is underway. Family Advocates are being trained by Anna McCoy, Family and Community Engagement Manager.
- **Focus Area Two (FA2) Monitoring Response:** Met with the Office of Head Start via Teams to discuss the Action Plan submitted regarding our FA2 review. Corrections were made and submitted for approval. We are awaiting the response from the Office of Head Start.
- **COVID-19 Policy and Procedure:** Community Action Head Start has returned to a normal Head Start experience, but a limited Preventative Precautions list is still being used. No cases of COVID were reported for August 2024.
- **Funded Enrollment:** The program began the new school year at 90% of its funded enrollment. Extended Day services have been added to each Head Start Center, with the exception of Franklin County, in hopes of increasing enrollment, since data showed last year that parents are leaving our program for longer hour options.
- **Facilities:** The program in Franklin County has relocated and we were able to open the facility on a temporary license due to the building not having the proper fire system. The system is scheduled to be updated in September to meet the deadline. We are still looking in Leon County to relocate the outside classrooms of our South City location. We are also waiting an answer from Duke Energy in Jefferson County for the use of their facility.
- **Extended Day:** We are now offering Extended Day services at Renaissance Academy, Jefferson County, Louise B. Royal, and South City for the 2024 – 2025 school year. It is necessary to offer Extended Day services to compete with the other child care options located in our service areas.
- **Technical Assistance / Training:** Pre Service Training was conducted for all returning employees prior to the opening of school.

### Strengths

- New facility near completion in Franklin County
- More Extended Day options being offered for the upcoming school year

### Areas of Concern

- Awaiting notice of the Corrective Action submitted to the Office of Head Start concerning the Areas of Non Compliance on our FA2 review
- Jefferson County and South City locations



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:** September 3, 2024

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Summary Report for the Human Resources Department for the month September 2024.

- In the process of revising HR forms to make them more effective. The updates are aimed at improving our processes to better support the managers.
- Attend Six Series of Skills Based Hiring Practices – Greater Tallahassee Chamber.
- Attend Women’s Professional Conference in October.
- Maintain regularly scheduled Big Bend SHRM monthly meetings.
- Continue trainings in HR.

### Current Vacancies:

- Family Services Program Manager (FSSP) – Interviews completed, recommendation made to CEO
- Intake Specialist – Interviews in progress

### New Hires:

Elizabeth Whalin – Head Start Teacher Assistant (South City)



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

