



Community Action, Inc. of Central Texas

BOARD OF DIRECTORS MEETING

Thursday, March 27, 2025 6:00 PM

Village Main Shared Board Room

215 S. Reimer Avenue

San Marcos, Texas 78666

Minutes

Members Present

Public Representatives:

Rusty Horne
Wayne Thompson

Neighborhood Representatives:

Jeremy Sutton
Steven Hernandez
Myra Vassian
Karen Lovin

Private Group Representatives:

Diane Insley
Gloria Martinez

Members Absent:

Angie Sanchez
Alyssa Garza
Cierra Garcia
Brett Bray
Deborah Villalpando
Clarena Larrotta
David Sergi

Visitors Present:

Staff Present:

Douglas Mudd, Executive Director
Keith Herington, Chief Financial Officer
Cristal Lopez, Youth Services Director
Megan Campbell, Home Visiting Program Director
Francesca Ramirez, Community Services Director
Stacey Martinez, Health Services Director
Mary Helen Martinez, Adult Education Director
Ruth Salinas, Human Resources Director
Danielle Engelke, Head Start Program Director
Luisa Loera, Administrative Assistance

Staff Absent:

1.0 CALL TO ORDER

Diane Insley, President, called the Board of Directors to order at 6:02PM

2.0 ROLL CALL

Doug Mudd called the roll. A quorum of the Board of Directors was present.

3.0 PUBLIC COMMENT PERIOD

Diane Insley asked if anyone present would like to make a public comment at this time. No comments were made.

4.0 MINUTES OF PREVIOUS MEETINGS, for approval

4.1 Board Meeting Minutes January 16, 2025—**for approval**

The Board members reviewed the Board of Directors Minutes for January 16, 2025. Jeremy Sutton made the motion to approve the minutes, Karen Lovin seconded the motion. All were in favor. None opposed. Motion passed.

5.0 CORRESPONDENCE, for review and discussion – Mudd

5.1 Office of Head Start Performance Update Letter for Head Start Enrollment

Mrs. Engelke reviewed the letter from the Office of Head Start dated March 4, 2025 stating that Community Action met the criteria listed in Section 641A(h)(4) of the Head Start Act and successfully implemented a plan to reduce unenrollment over the 12-month period. Danielle went over the reach of the 97% enrollment. The OHS will monitor Head Start for 6 more months.

5.2 OHS Monitoring Review of William Crook Incident

Mrs. Engelke reviewed a letter from the Office of Head Start dated February 11, 2025 in regards to a monitoring review on January 9, 2025. The letter states that Community Action was not in compliance within the Head Start program. The content of the deficiency is in Significant Health and Safety Incidents with 120 days for correction. On November 11, 2024, an EHS teacher was changing a child's diaper at the changing table when they turned to remove 2 children from the steps by the sink. While the EHS teacher was addressing the other children and not actively supervising the child on the changing table, the child fell off the table and hit his head on the floor. The child's parent was notified of the incident and took the child to the emergency room, where the child received a diagnosis of a closed head injury.

5.3 OHS FA1 Monitoring Review

6.0 LEADERSHIP PROGRAMMATIC REPORT—Mudd

Written programmatic reports have been emailed to all board members. Bolded items below will be presented verbally. Opportunity for questions for un-bolded items.

6.1 Executive Director – Doug Mudd

6.1.1 CAP Plan, Strategic Plan & Analysis of Outcomes [OS 6.5 & 9.3] – **for approval**

Mr. Mudd presented the progress on and analysis of the Community Action Plan and Strategic Plan and discussed modifying both documents as outlined below.

FNPI 2 - Education and Cognitive Development Outcomes

- FNPI 2a - The number of children (0 - 5) who demonstrated improved emergent literacy skills - change the target number from 509 to 448.
- FNPI 2b - The number of children (0 - 5) who demonstrated skills for school readiness - change the target number from 509 to 448
- FNPI 2c.1 - Early Childhood Education - change the target number from 509 to 448.
- FNPI 2g - The number of individuals who obtained a high school diploma and/or obtained an equivalency certificate or diploma - add 50 students
- FNPI 2h - The number of individuals who obtained a recognized credential, certificate, or degree relating to the achievement of educational or vocational skills - adding 120 students

SRV 2r-z - Adult Education Programs

- SRV 2s - English Language Classes - change number from 1,400 to 592
- SRV 2t - Basic Education Classes - adding 1,694 students
- SRV 2u - High School Equivalency Classes - change number from 350 to 725.

Take out 3.3 Strategic Commitment 3 that refers to Diversity, Equity, and Inclusion (DEI).

Rusty Horne made the motion to approve all changes discussed, Steven Hernandez seconded the motion. All were in favor. None opposed. Motion passed.

6.1.2 Training of Duties and Responsibilities of Board Members [OS 5.8]

Mr. Mudd provided training on the Duties and Responsibilities of Community Action Board Members.

6.1.3 Remove Diversity Page from Employee Handbook – for approval

Mr. Mudd reviewed a letter from the Office of Head Start that states “The Office of Head Start will not approve the use of federal funding for any training and technical assistance (TTA) or other program expenditures that promote or take part in diversity, equity, and inclusion (DEI) initiatives.” Jeremy Sutton asked if we have any DEI on our CAI website, there is no DEI on the CAI website. Gloria Martinez made the motion to approve, Karen Lovin seconded the motion. All were in favor. None opposed. Motion passed.

6.2 Human Resources – Ruth Salinas

6.3 Agency Financial – Keith Herington

6.3.1 Basic Financials

Mr. Herington reviewed the year-to date basic financial statements as of February 28, 2025.

6.3.2 Grant Financial Report

Mr. Herington reviewed the Grant Financial reports as of February 28, 2025.

6.3.3 Head Start Program Budget Report

Mr. Herington reviewed the Head Start Budget reports through February 2025 to listing monthly and year-to-date expenditures.

6.3.4 Head Start In-Kind

Mr. Herington reviewed the report for the period ending in February 2025.

6.3.5 Head Start Program CACFP Report

Mr. Herington reviewed the report for the period ending in February 2025.

6.3.6 Credit Card Report

Mr. Herington reviewed the report for the period ending in February 2025.

6.3.7 Other Credit Card Purchases

Mr. Herington reviewed the report for the period ending in February 2025.

6.4 Adult Education – Mary Helen Martinez

6.5 Community Services – Francesca Ramirez

6.6 Health Services - Stacey Martinez

6.7 Head Start - Danielle Engelke

6.7.1 Head Start Board Report for March

Mrs. Engelke reviewed the March Head Start Report. Head Start has been maintaining a 97% enrollment. There are 13 substitutes, which is the most they have ever had in recent years. Ms. Engelke reported the purchase of 2 new stoves for Hemphill and Luling centers. Lastly, all EHS classrooms will get new changing tables - to be in compliance with the safety issues discussed in OHS correspondence letter.

6.7.2 Head Start Parent Satisfaction Survey

Mrs. Engelke went over the results of the Parent Satisfaction Survey for the mid-year. Overall positive feedback.

6.7.3 Updated Head Start Eligibility Criteria – for approval

Mrs. Engelke went over the Head Start Eligibility Criteria from the 2025-2026 school year. Jeremy Sutton made the motion to approve, Karen Lovin seconded the motion. All were in favor. None opposed. Motion passed.

6.8 Home Visiting - Megan Campbell

6.9 Youth Services – Cristal Lopez

7.0 ACTION ITEMS—Review, Discuss and Take Proper Action

7.1 Grant Budget Approvals 2024-2025 – Keith Herington

7.1.1 Texas Home Visiting HOPES Grant for \$949,483– for approval

Mr. Herington went over the Texas Home Visiting HOPES grant budget worksheet. This grant will replace two grants. Jeremy Sutton made the motion to approve, Steven Hernandez seconded the motion. All were in favor. None opposed. Motion passed.

7.1.2 St. Mark's Episcopal Church Grant for GED vouchers for \$11k– for approval

Mr. Mudd went over the donation request to St. Mark's Episcopal Church to assist the GED Adult Education Program. In the budget a total of \$7,500 will pay for all four tests for 51 students, \$3,500 will be to purchase a class set of 20 laptops and storage cart to be used at Mendez Elementary School for the evening ESL students. Mary Helen stated they only awarded \$3,914. Steven Hernandez made the motion to approve, Jeremy Sutton seconded the motion. All were in favor. None opposed. Motion passed.

7.1.3 Dollar General Grant for GED Vouchers of \$10k – for approval

Mr. Mudd went over a request for \$10k to support graduation ceremonies and to purchase vouchers for students who are ages 16-21. Application was already sent in. Rusty Horne made the motion to approve, Jeremy Sutton seconded the motion. All were in favor. None opposed. Motion passed.

7.1.4 Youth Services Grant for TBD – for approval

Mr. Herington went over the budget for the Youth Services program given by the City of San Marcos. Jeremy Sutton made the motion to approve, Karen Lovin seconded the motion. All were in favor. None opposed. Motion passed.

7.2 New Board Members – Diane Insley**7.2.1 Consider appointment of Caldwell County Commissioner Horne as elected representative to be on Community Action Board - for approval**

Mrs. Insley welcomed Commissioner Rusty Horne. Mr. Horne has been a County Commissioner for 2 years. Jeremy Sutton made the motion to approve, Steven Hernandez seconded the motion. All were in favor. None opposed. Motion passed.

7.2.2 Introduce Karen Lovin for neighborhood representation; Angie Sanchez for Lockhart City Council representation; and David Sergi attorney for private representation

Karen Lovin introduced herself to the Board. Angie Sanchez and David Sergi were not in attendance.

8.0 SUCCESS STORY – None**9.0 BOARD MEMBERS' OPPORTUNITY TO SHARE**

Mrs. Insley informed the Board Members that the Public Library is still helping residents with their taxes and that they are hosting a job fair on April 16, 2025.

10.0 PRESIDENT'S REPORT—Insley**Schedule of the next Board of Director's Meeting**

Ms. Insley informed the Board members that the next meeting is Thursday, May 15, 2025 at 6:00 p.m.

11.0 ADJOURNMENT—Insley

Jeremy Sutton made a motion to adjourn, Steven Hernandez seconded the motion. All were in favor. None opposed. Meeting adjourned at 7:09 PM.

The Minutes above are true and correct.

Diane Insley, President



TEXAS

Health and Human Services

Executive Commissioner
Cecile Erwin Young

April 28, 2025

Danielle Engelke
PO BOX 748
SAN MARCOS, TX 78667-0748

Operation #1361626
Luling CDC Head Start and Early Head Start

Investigation # 3152808

Dear Danielle Engelke:

Your operation, Luling CDC Head Start and Early Head Start located at 104 W NEWTON ST, LULING, TX 78648-1827, was recently investigated because of a report concerning a possible deficiency of the minimum standard rules or another law.

Specifically, the report states the following that led to this investigation:

It is alleged a caregiver inappropriately grabbed a child by their arm.

The Child Care Regulation (CCR) department of the Texas Health and Human Services Commission (HHSC) has evaluated applicable administrative rules, minimum standard rules, and other laws and made the following findings:

Standard/Rule Description	Deficient?	Comply By	TA Given	Documents/ Photos Obtained	Notification Date
746.2805(3) Prohibited Punishments - Grabbing and Pulling	N		N	N	
Specifics: This standard was found to be in compliance.					
746.1201(1) Responsibilities of Employees and Caregivers -Demonstrate Competency, Good Judgment, Self-control	Y	04/28/2025	N	Y	04/28/2025
Specifics: It was found that a caregiver did not use good judgement when they did not properly pick a child up from under their arms.					

This letter serves as notification of the above-listed finding(s) with a Notification Date of 04/28/2025. If you disagree with a finding with this notification date, you may request an administrative review of it within 15 days of your receipt of this letter by writing Child Care Enforcement at CCFEnforcement.Daycare@hhs.texas.gov or Postal Mail: Child Care Enforcement, MC 182-6, P.O. Box 16017, Houston, TX 77222-6017..

The list of findings above is cumulative and includes all findings that CCR has made related to this investigation up to this point. As such, the list may include findings for which you received prior notification. For any finding listed above with an earlier notification date, your 15-day timeframe for requesting an administrative review of that finding began when you first received notification of that finding. If the time period to request an administrative review of a finding has expired, you may no longer request an administrative review of that finding.

If CCR conducted an inspection as part of this investigation, you received an inspection report form.

Your operation is responsible for maintaining compliance with relevant minimum standards, administrative rules, and statutes on an ongoing basis. CCR may take an enforcement action for a repetition or pattern of deficiencies or for any other reason listed in 26 Texas Administrative Code §745.8605.

Danielle Engelke
April 28, 2025
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If you have any other questions or need additional information, please contact me.

Sincerely,

MAIGEN HIGGERSON
CCR Representative
(512) 461-4251

cc: Community Action Inc of Central Texas



May 06, 2025

Doug Mudd, Executive Director
Community Action, Inc. of Central Texas
215 S. Reimer Avenue, Suite 130, San Marcos, TX 78667-0748

RE: Letter of Resolution
Community Action, Inc. of Central Texas – THV Program
Contract No. HHS001105400002
Agency ID No. 24853513

Dear Doug Mudd,

We would like to inform you that, following a thorough review and assessment of the concerns raised in the Letter of Concern issued on 10/03/24 we are pleased to notify you that the issues have been satisfactorily addressed.

This letter serves as official notification for closure of the Letter of Concern. This update reflects the program's improved performance and demonstration of ability to meet the terms and requirements outlined in your grant agreement.

We appreciate your attention and dedication in resolving the concerns raised. Your commitment to maintaining a high standard of performance is critical to the continued success and impact of our collective efforts.

Please reach out to your FSS Program Specialist if you have any questions or require further clarification. We look forward to continuing our partnership with your organization.

Thank you,

Jenny Perez, CTCM
Contract Specialist
Family Support Services
Texas Health and Human Services



TEXAS

Health and Human Services

Executive Commissioner
Cecile Erwin Young

May 6, 2025

Danielle Engelke
PO BOX 748
SAN MARCOS, TX 78667-0748

Operation #124699
Henry Bush Child Development Center

Investigation # 3156573

Dear Henry Bush Child Development Center:

Your operation, Henry Bush Child Development Center located at 722 MCKIE ST, SAN MARCOS, TX 78666-6836, was recently investigated because of a report concerning a possible deficiency of the minimum standard rules or another law.

Specifically, the report states the following that led to this investigation:

The allegation is related to a DFPS abuse/neglect investigation.

The Child Care Regulation (CCR) department of the Texas Health and Human Services Commission (HHSC) has evaluated applicable administrative rules, minimum standard rules, and other laws and made the following findings:

Standard/Rule Description	Deficient?	Comply By	TA Given	Documents/ Photos Obtained	Notification Date
746.1201(4) AP Responsibilities of Employees and Caregivers -Ensure No Child Abused, Neglected, or Exploited (Abuse/Neglect)	N		N	N	
Specifics: This standard was found in compliance as part of a DFPS investigation.					

Danielle Engelke
May 6, 2025
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The list of findings above is cumulative and includes all findings that CCR has made related to DFPS's investigation up to this point. As such, the list may include findings for which you received prior notification. For any finding listed above with an earlier notification date, your 15-day timeframe for requesting an administrative review of that finding began when you first received notification of that finding. If the time period to request an administrative review of a finding has expired, you may no longer request an administrative review of that finding.

If CCR conducted an inspection as part of this investigation, you received an inspection report form.

Your operation is responsible for maintaining compliance with relevant minimum standards, administrative rules, and statutes on an ongoing basis. CCR may take an enforcement action for a repetition or pattern of deficiencies or for any other reason listed in 26 Texas Administrative Code §745.8605.

If you have any other questions or need additional information, please contact me.

Sincerely,

MAIGEN HIGGERSON
CCR Representative
(512) 461-4251

cc: Community Action, Inc

Executive Director Report

May 2025 Board Meeting



Leadership Academy

In April, our agency hosted its annual Leadership Academy, bringing together all supervisory and leadership staff for a full day of professional development focused on key administrative processes. Topics included human resources protocols, timesheet and purchasing procedures, and updates on our retirement benefits. In the final session of the day, we shared the results of the recent employee satisfaction survey. Supervisors reviewed staff feedback—including many thoughtful open-ended responses—and collaborated to generate practical solutions to the concerns raised. Over the coming months, the senior leadership team will evaluate those ideas and develop a plan to prioritize and implement the most effective and feasible improvements.

Giving Through Intermediaries Grant Update

As mentioned in previous reports, Community Action was awarded funding from the St. David's Foundation through its "Giving Through Intermediaries" initiative. This grant enables us to offer both financial support and technical assistance to other nonprofit organizations serving vulnerable residents in Hays County. A key feature of this project is its community-led approach, which ensures that residents have the opportunity to voice their needs and priorities. To lead this initiative, we have hired Bethany Polk as our new Community Development Director. Ms. Polk holds a Master's degree in Social Work, is a licensed clinical therapist, and brings experience as a former Site Coordinator with Communities in Schools, along with four years of grant management expertise. She will begin her role at the end of this month.

Federal Budget Concerns

On May 2nd, the White House released its "skinny budget" proposal, which includes a recommended \$163 billion reduction in domestic spending. Alarming, the proposal includes the elimination of the Community Services Block Grant (CSBG)—the foundational funding that enables us to operate as a Community Action Agency—as well as the Low-Income Home Energy Assistance Program (LIHEAP), which supports our utility assistance services. Adult Education funding is also slated for elimination; however, there are discussions about possibly shifting this program from the Department of Education to the Department of Labor. The budget proposal is silent on Head Start, which may suggest no major changes to that program. We will continue to monitor the situation closely and engage with our national partners for advocacy and updates. For more information, see link here: :

<https://www.whitehouse.gov/wp-content/uploads/2025/05/Fiscal-Year-2026-Discretionary-Budget-Request.pdf>^{6.1}

Major Discretionary Funding Changes

Program Name	\$ Change from 2025 Enacted (in millions)	Brief Description of Program and Recommended Reduction or Increase
Department of State and U.S. Agency for International Development (USAID)		
<i>Increases</i>		
America First Opportunity (AIOF) Fund	+2,900	The Budget includes \$2.9 billion for a new America First Opportunity (AIOF) Fund. This Fund would focus on strategic investments that make America safer, stronger, and more prosperous. The AIOF would be able to: support some of America's most enduring and critical partners such as India and Jordan; support activities critical to keeping American safe, such as repatriations; counter China and other near-peer rivals; and fund new activities to strengthen America's national security priorities.
Development Finance Corporation (DFC)	+2,820	The Budget increases the U.S. International DFC to support U.S. national security and American interests through billions in loans and guarantees that would generate returns to the taxpayer and reduce reliance on foreign aid. This investment includes \$3 billion for a new revolving fund to allow DFC to recycle any realized returns from its initial investments without further appropriation.
<i>Cuts, Reductions, and Consolidations</i>		
Economic Support Fund, Development Assistance, Democracy Fund, and Assistance for Europe, Eurasia, and Central Asia	-8,326	U.S. economic and development aid has been funneled to radical, leftist priorities, including climate change, diversity, equity, and inclusion (DEI), and LGBTQ activities around the world. The Budget eliminates funding for these programs and combines duplicative accounts into the single AIOF, which supports the foreign programs that serve American interests and advance the President's objectives abroad. The Budget simultaneously strengthens the DFC to shift America's global posture from handouts to investments, returning a profit for the taxpayer while making America safer, stronger, and more prosperous.
International Disaster Assistance, Migration and Refugee Assistance, and Emergency Refugee and Migration Assistance (ERMA)—International Humanitarian Assistance (IHA)	-3,207	The Budget reduces unaffordable levels of disaster assistance far in excess of what other countries contribute. The Budget provides \$1.5 billion in ERMA for the President to use at his discretion and consolidates wasteful and duplicative accounts into a new \$2.5 billion IHA account to fund disaster relief when it fulfills the President's foreign policy aims.

Program Name	\$ Change from 2025 Enacted (in millions)	Brief Description of Program and Recommended Reduction or Increase
Other International Programs		
Contribution to the Global Environmental Facility and Climate Investment Funds	-275	The Budget proposes to eliminate contributions to the Global Environment Facility and the Climate Investment Funds, which promote woke Green New Deal policies that are misaligned with Administration priorities.
Contributions to Multilateral Development Banks (African Development Bank, African Development Fund)	-555	Consistent with Executive Order 14169, “Reevaluating and Realigning United States Foreign Aid,” the Budget proposes to eliminate contributions to the African Development Fund, which is not currently aligned to Administration priorities. The Budget also includes \$3.2 billion over three years for the U.S. Government contribution to the International Development Association 21, where other donors and institutions should take on more of the burden sharing. This fulfills the President’s promise to no longer dole out foreign aid dollars with no return on investment for the American people.
Other Treasury International Reductions	-86	The Budget likewise proposes to eliminate several of the Department of the Treasury’s international assistance programs, including the Debt Restructuring account, and contributions to the International Fund for Agricultural Development and the Global Agriculture and Food Security Program. This proposal fulfills the President’s promise to put America first and eliminate wasteful foreign aid spending.
Department of Education (ED)		
<i>Increases</i>		
Charter Schools	+60	According to this year’s National Assessment of Educational Progress, 70 percent of 8th graders are below proficient in reading, and 72 percent are below proficient in math. Federal control has replaced local decision-making, creating a one-size-fits-all system that is decimating student achievement. This centralized approach has weakened States’ ability to deliver quality education and eroded parents’ direction of their children’s education. More local school options are needed, so the Budget invests \$500 million, a \$60 million increase, to expand the number of high-quality charter schools, which have a proven track record of improving students’ academic achievement and giving parents more choice in the education of their children.
<i>Cuts, Reductions, and Consolidations</i>		
Preserve Title I and Streamline K-12 Programs	-4,535	The Budget provides streamlined, flexible funding directly to States so that they have the discretion to support those activities that make the most sense for their respective communities. This long-overdue consolidation would lower substantially the costs of both administration and compliance,

Program Name	\$ Change from 2025 Enacted (in millions)	Brief Description of Program and Recommended Reduction or Increase
Federal Work-Study (FWS)	-980	The Budget returns FWS to the States and IHEs that financially benefit from it—consistent with the Administration’s efforts to move decisions closer to students and reduce the Federal footprint. In its current form, FWS is a handout to woke universities and a subsidy from Federal taxpayers, who can pay for their own employees. Reform of this poorly targeted program should redistribute remaining funding to institutions that serve the most low-income students and provide a wage subsidy to gain career-oriented opportunities to improve long-term employment outcomes of students.
Supplemental Educational Opportunity Grants (SEOG)	-910	SEOG contributes to rising college costs that IHEs have used to fund radical leftist ideology instead of investing in students and their success. It is duplicative of, and less targeted than, Pell Grants. For example, undergraduate students with higher family incomes receive a larger award on average than similarly situated undergraduates with the lowest family income level (\$1,019 compared to \$891). In addition, nearly 40 percent of SEOG aid is awarded through private institutions who have their own agendas and fewer low-income students, compared to the only 19 percent awarded through public, two-year colleges, which serve the highest proportion of low-income students. This program is ineffective, poorly targeted, and inconsistent with the Administration’s priorities.
English Language Acquisition	-890	To end overreach from Washington and restore the rightful role of State oversight in education, the Budget proposes to eliminate the misnamed English Language Acquisition program which actually deemphasizes English primacy by funding NGOs and States to encourage bilingualism. The historically low reading scores for all students mean States and communities need to unite—not divide—classrooms using evidence-based literacy instruction materials to improve outcomes for all students.
Adult Education	-729	K-12 outcomes will improve as education returns to the States, which would make remedial education for adults less necessary. The Budget redirects resources to programs that more directly prepare students for meaningful careers. This reallocation would also better support the innovative, workforce-aligned, apprenticeship-focused activities the Department seeks to promote through strategic investments in the current fiscal year. Further, this program has dismal results—in the most recent reported year, only 43 percent of participants had any measurable skills gains.
Migrant Education and Special Programs for Migrant Students	-428	The Budget eliminates programs that work to the detriment of children’s academic success by encouraging movement from, rather than stability and consistency in, a single location. These programs have not been proven effective, are extremely costly, and encourage ineligible non-citizens to access U.S. IHEs, stripping resources from American students.
ED Program Administration	-127	As the Department winds down its operations and reduces its workforce, the Budget provides \$293 million for program administration, a reduction of \$127 million, or 30 percent. Although this

Program Name	\$ Change from 2025 Enacted (in millions)	Brief Description of Program and Recommended Reduction or Increase
Office for Civil Rights (OCR)	-49	To refocus away from DEI and Title IX transgender cases, the Budget provides OCR with \$91 million, a reduction of \$49 million, or 35 percent, compared to the 2024 enacted level. After clearing through a massive backlog in 2025, this rightsizing is consistent with the reduction across the Department and an overall smaller Federal role in K-12 and postsecondary education. At this funding level, OCR would continue to ensure that schools and other institutions that receive Federal financial assistance for education programs and activities comply with Federal civil rights laws and Presidential Executive Orders while removing their ability to push DEI programs and promote radical transgender ideology.
Department of Health and Human Services (HHS)		
<i>Increases</i>		
Make America Healthy Again (MAHA)	+500	Building on the work of the President's Make America Healthy Again (MAHA) Commission and Executive Order 14212, "Establishing the President's Make America Healthy Again Commission," the Budget provides \$500 million for the MAHA initiative, which would allow the Secretary to tackle nutrition, physical activity, healthy lifestyles, over-reliance on medication and treatments, the effects of new technological habits, environmental impacts, and food and drug quality and safety across HHS.
<i>Cuts, Reductions, and Consolidations</i>		
LIHEAP	-4,025	This Administration is committed to lowering energy costs for American families by unleashing energy production. The Low Income Home Energy Assistance Program (LIHEAP) is unnecessary because States have policies preventing utility disconnection for low-income households, effectively making LIHEAP a pass-through benefitting utilities in the Northeast. Further, LIHEAP rewards States like New York and California, two of the top recipients for LIHEAP funding, which have implemented anti-consumer policies that drive up home energy prices. The Government Accountability Office (GAO) has raised significant program integrity concerns related to fraud and abuse in LIHEAP. In 2010, GAO investigators audited seven States and found names of 11,000 dead people and hundreds of prisoners used as applicants for funds. More than 1,000 Federal employees whose Federal salary exceeded maximum income threshold received benefits and, in several cases, people living in million-dollar houses received benefits. The Budget proposes to end this program and to instead support low-income individuals through energy dominance, lower prices, and an America First economic platform.

Program Name	\$ Change from 2025 Enacted (in millions)	Brief Description of Program and Recommended Reduction or Increase
Refugee and Unaccompanied Alien Children Programs (UAC)	-1,970	Refugee arrivals have dropped significantly under Executive Order 14163, “Realigning the United States Refugee Admissions Program,” and those who do arrive should not expect American taxpayers to support them. Further, these funds were weaponized by the Biden-Harris Administration to give cash handouts, medical services, and job training to illegal immigrants. The Budget proposes eliminating these programs. The Budget also re-focuses the UAC program on its core mission of sheltering unaccompanied alien children while also protecting them from child trafficking and labor exploitation. As the <i>New York Times</i> exposed, the Biden-Harris Administration operated this program like an assembly line, prioritizing the quick release of children to insufficiently vetted sponsors over the children’s safety. An employee at an HHS Services Office testified in 2024 about human trafficking at the southern border. She was horrified to discover that “children were being trafficked with billions of taxpayer dollars by a contractor failing to vet sponsors and process children safely, with government officials complicit in it.”
Community Services Block Grant (CSBG)	-770	The Budget proposes to eliminate dollars that flow to Community Action Agencies who carry out their own agendas. These grants are laden with equity-building and green energy initiatives, such as the California Community Action Partnership, that focus its efforts on bringing “DEI to the forefront,” by “offering focus groups, extensive training opportunities, and engaging in fruitful partnerships,” on “how we could transform the systems and structures that hold these inequities in place, looking at policies and resource flows, power dynamics and really mental models that we need to shift in order to change the system.” According to HHS, a Community Action Agency in Wisconsin used “CSBG funds to combine clean energy with affordable housing in the pursuit of both economic and environmental justice.” Americans in need of job-training and a helping hand would be better served by programs funded at the Departments of Labor and Agriculture. According to GAO’s 2019 study of the program, HHS “cannot assure the Congress and the American public that the funding is meeting its intended purpose to reduce the causes of poverty.”
Preschool Development Grants (PDG)	-315	Consistent with the Administration’s priority to return education to the States, which are best equipped to fund and tailor education programs to the needs of their residents, the Budget eliminates PDG. PDG literally does not fund any preschool for children and their families. It funds “capacity building and strategic initiatives.” These unproductive funds have been weaponized by the Biden-Harris Administration to extend the Federal reach and push DEI policies on to toddlers. As an example, the Minnesota Department of Education’s “guiding principles,” for implementation of its PDG program include “intersectionality” and “racial equity.”

Program Name	\$ Change from 2025 Enacted (in millions)	Brief Description of Program and Recommended Reduction or Increase
Health Resources and Services Administration (HRSA) Consolidations	-1,732	<p>The Budget consolidates a variety of programs that were formerly part of HRSA, including the Ryan White HIV/AIDS program activities that do not focus on core healthcare and support services directly to patients, such as: education and training (-\$74 million); multiple Maternal and Child Health programs (-\$274 million), which are duplicative of other Federal programs or could be addressed through block grant funding; multiple Health Workforce Programs (-\$1 billion) which provide scholarships and support for individuals to enter high-paying medical careers; and family planning programs (-\$286 million), which use taxpayers funds to nonprofits that are not aligned with several Administration policies. The Budget maintains \$6 billion for priority activities that were formerly part of HRSA.</p>
Centers for Disease Control and Prevention (CDC) Programs	-3,588	<p>The Budget refocuses CDC's mission on core activities such as emerging and infectious disease surveillance, outbreak investigations, and maintaining the Nation's public health infrastructure, while streamlining programs and eliminating waste. The Budget proposes merging multiple programs into one grant program and giving States more flexibility to address local needs. Specifically, the Budget proposes consolidating funding for Infectious Disease and Opioids, Viral Hepatitis, Sexually Transmitted Infections, and Tuberculosis programs into one grant program funded at \$300 million.</p> <p>The Budget eliminates duplicative, DEI, or simply unnecessary programs, including: the National Center for Chronic Diseases Prevention and Health Promotion; National Center for Environmental Health; National Center for Injury Prevention and Control; the Global Health Center; Public Health Preparedness and Response, which can be conducted more effectively by States; and the Preventive Health and Human Services Block Grant, the purposes for which can be best funded by States. The Budget refocuses CDC on emerging and infectious disease surveillance, outbreak investigations, preparedness and response, and maintaining the Nation's public health infrastructure. The Budget maintains more than \$4 billion for CDC.</p>

Program Name	\$ Change from 2025 Enacted (in millions)	Brief Description of Program and Recommended Reduction or Increase
NOAA—Procurement of Weather Satellites and Infrastructure	-209	The Budget rescopes NOAA’s Geostationary and Extended Observations satellite program to achieve nearly \$8 billion in lifecycle cost savings, and cancels contracts for instruments designed primarily for unnecessary climate measurements rather than weather observations. The Budget empowers NOAA to directly negotiate contracts for satellites, eliminating unnecessary layers of bureaucracy and promoting innovation, while continuing to modernize core weather-monitoring capabilities and maintaining first launch in 2032.
National Institute of Standards and Technology (NIST)	-325	NIST has long funded awards for the development of curricula that advance a radical climate agenda. NIST’s Circular Economy Program pushes environmental alarmism with its university grants.
International Trade Administration (ITA)—Global Markets	-145	To advance the America First Trade Policy, the Budget refocuses ITA’s footprint to align with key geostrategic interests, including: countering China’s malign and predatory market influence in developing nations; securing access to critical energy and mineral resources; building affordable, resilient, and sustainable supply chains; and facilitating and accelerating investments that create American jobs.
Department of Housing and Urban Development (HUD)		
<i>Cuts, Reductions, and Consolidations</i>		
State Rental Assistance Block Grant (Tenant-Based Rental Assistance, Public Housing, Project-Based Rental Assistance, Housing for the Elderly, and Housing for Persons with Disabilities)	-26,718	<p>The Budget empowers States by transforming the current Federal dysfunctional rental assistance programs into a State-based formula grant which would allow States to design their own rental assistance programs based on their unique needs and preferences. The Budget would also newly institute a two-year cap on rental assistance for able bodied adults, and would ensure a majority of rental assistance funding through States would go to the elderly and disabled. A State-based formula program would also lead to significant terminations of Federal regulations. In combination with efforts related to opening up Federal lands, this model would incentivize States and the private sector to provide affordable housing. This proposal would encourage States to provide funding to share in the responsibility to ensure that similar levels of recipients can benefit from the block grant.</p> <p>The Budget includes \$25 million in housing grants for youth aging out of foster care.</p>

Program Name	\$ Change from 2025 Enacted (in millions)	Brief Description of Program and Recommended Reduction or Increase
Community Development Block Grant (CDBG)	-3,300	The Budget proposes to eliminate the CDBG program, which provides formula grants to over 1,200 State and local governments for a wide range of community and economic development activities. CDBG is poorly targeted, and the program has been used for a variety of projects that the Federal Government should not be funding, such as improvement projects at a brewery, a plaza for concerts, and skateboard parks. This type of a program is better funded and administered at the State and local level. For example, the Town of Greenwich in Connecticut's famously affluent "Gold Coast" does not need Federal grants, yet it received nearly \$4 million in CDBG funding in the last five years and spent it on wasteful projects like theater arts programming for students and public swimming pool renovations.
HOME Investment Partnerships Program	-1,250	The Budget eliminates HOME, a formula grant that provides State and local governments with funding to expand the supply of housing. The Federal Government's involvement increases the regulatory burden of producing affordable housing. State and local governments are better positioned to address comprehensively the array of unique market challenges, local policies, and impediments that lead to housing affordability problems.
Native American Programs and Native Hawaiian Housing Block Grant	-479	The Budget streamlines housing assistance for Native Americans by eliminating competitive grant programs and focusing available resources on the main formula grant to Tribes. Consistent with similar Budget proposals eliminating housing programs, the Budget eliminates the Native Hawaiian Housing Block Grant. The program has large balances and only one grantee, which would be more appropriately funded by the State of Hawaii.
Homeless Assistance Program Consolidations	-532	The Budget consolidates the Continuum of Care and Housing Opportunities for Persons with AIDS programs into a more targeted Emergency Solutions Grant (ESG) program that provides short- and medium-term housing assistance, capped at two years, to homeless and at-risk individuals. The Budget delivers on the President's pledge to eliminate street homelessness by quickly connecting homeless individuals to shelter, recognizing that State and local governments are better positioned to coordinate homeless assistance, and proposing a formula change to better target the ESG formula to areas where homelessness needs are most severe.
Surplus Lead Hazard Reduction and Healthy Homes Funding	-296	This set of programs has unobligated balances that should be depleted prior to receiving further appropriations.
Self-Sufficiency Programs	-196	HUD's "Self-Sufficiency Programs" are supposed to promote self-sufficiency among housing assistance recipients. In reality, these programs are duplicative in purpose and struggle to achieve or track program outcomes. Such programs like these would be better left to State and local governments that are better suited to support these individuals.

HUMAN RESOURCES

PROGRAM REPORT

Project Name	HR Program Report	Reporting Period
Board Meeting	May 15, 2025	03/15/2025 - 05/09/2025
Prepared by	Ruth M. Salinas	

HIGHLIGHTS

- NA

RECRUITING

Status Update

New Hires	Resignations	Vacancies	Employee Count
22	13	7	347
Numbers from Board Meeting - 01/16/2025			
13	11	10	338

CHALLENGES

6.2

- NA

Action Items:

Task or Deliverable

- NA

Coming Soon:

- No Events Scheduled

Next Reporting Period

05/10/025 - 7/17/2025

Hires Pipeline Detail for Community Action, Inc. of Central Texas
Reported on: 5/9/2025
Date Range: Custom Date Range
3/15/2025-5/9/2025
Data Set: All Data

Candidate Name	Job Title	Current Status (Candidate)	Date Offer	Date Hired
Haley Salas	Early Head Start Teacher	Candidate Hired	5/5/2025	5/5/2025
Bethany Polk	Community Development Director	Candidate Hired		5/7/2025
Rosalina Davis	Site Support Specialist	Candidate Hired		3/17/2025
Parker Berger	Site Supervisor	Candidate Hired	4/24/2025	4/25/2025
Seidi Polega	Early Head Start Teacher	Candidate Hired	5/1/2025	5/2/2025
Andrea Benitez	Early Head Start Teacher	Candidate Hired	5/5/2025	5/6/2025
Lacey Dossett	Early Head Start Teacher	Candidate Hired	5/5/2025	5/6/2025
Brittnee Mohle	Early Head Start Teacher	Candidate Hired		4/30/2025
Leticia Cavazos	Early Head Start Teacher	Candidate Hired		5/9/2025
Kelly Smith	Adult Education Teacher (GED)	Candidate Hired	3/19/2025	3/19/2025
Adetoro Soyemi	Adult Education Teacher (GED)	Candidate Hired		4/17/2025
Shaniece Ricks	Online GED Teacher (Texas)	Candidate Hired	3/19/2025	4/1/2025
Lorenza Hernandez	Online GED Teacher (Texas)	Candidate Hired		3/27/2025
shunlee alvarado	Medicaid Enrollment Navigator	Candidate Hired		3/24/2025
Esperanza Hernandez	Family Advocate Assistant	Candidate Hired	3/19/2025	3/20/2025
Robert Zapata	Facilities & Maintenance Specialist	Candidate Hired	4/24/2025	4/25/2025
Chanel Barnett	Early Head Start Teacher	Candidate Hired	4/28/2025	4/30/2025
Roxana Garcia	Program Floater	Candidate Hired		4/4/2025
Angela Gonzalez Zuniga	Program Floater	Candidate Hired		5/7/2025
sara briones	Program Floater	Candidate Hired	5/2/2025	5/5/2025
Karla Gonzalez Rubio	Early Head Start Teacher	Candidate Hired	5/1/2025	5/2/2025
Carla Maldonado	Head Start Teaching Assistant	Candidate Hired		3/31/2025

TERMINATION REPORT**15-May-25**

Full Name	Job Title	Work Location	Manager	Termination Date	Department Name	Termination Reason
Gaines Rodriguez, Ann Graham	Adult Ed Site Coordinator	Luling CDC	Martinez, Mary Helen	04/21/2025	AE Program Operations	Resignation-Personal Reas
Barbola-Neisig, Yvette	Early Head Start Teacher	William Crook	Brosnan, Diane Michelle	04/01/2025	EHS Program Operations	Rsgntn-NoCallNoShow
Flowers, Hope Nicole	Early Head Start Teacher	A Washington	Reimann-NeSmith, Lisa Marie	04/22/2025	EHS Program Operations	Resign-No/Short Notice
Fuentez, Brenda K.	Family Advocate	Hemphill EHS	Gonzalez, David	03/27/2025	EHS Program Operations	Violation of CAI Policy
Medina, Casandra	Program Floater	Henry Bush CDC	Meigs, Chelsey M	05/06/2025	EHS Program Operations	Resign-No/Short Notice
Montelongo, Cassidy	Early Head Start Teacher	A Washington	Brosnan, Diane Michelle	04/25/2025	EHS Program Operations	Resign-2 Wks Notice
Perez, Thais M.	Early Head Start Teacher	William Crook	Brosnan, Diane Michelle	05/02/2025	EHS Program Operations	Resign-2 Wks Notice
Ramirez Cardoza, Tanieliz	Teacher III	Luling EHS	Arispe, Leticia	04/01/2025	EHS Program Operations	Rsgntn-NoCallNoShow
Castillo, Kitty	Program Floater	Luling CDC	Arispe, Leticia	04/04/2025	HS Program Operations	Violation of CAI Policy
Crumbie, Anna	Program Floater	Henry Bush CDC	Meigs, Chelsey M	03/21/2025	HS Program Operations	Resign-short/no notice
Perez, Veronica Marie	Head Start Teaching Assistant	Hemphill CDC	Rodriguez, Yvette	03/28/2025	HS Program Operations	Resign-No/Short Notice
Benchoff, Desiree Geneva Ruth	Transportation Aide	Elgin Clinic	Martinez, Stacey Ann	04/11/2025	RASP Part C - Transportation	Resign-2 Wks Notice
Tehutli, Diana	Parent Educator - Special Populations	Old Mill	Bryant, Mary Molina	04/21/2025	THV Program Operations	Resign-2 Wks Notice

Community Action, Inc of Central Texas
Statement of Financial Position
March 31, 2025

Item 6.3.1

ASSETS

Current Assets

Cash	\$ 862,309
Grant Receivable	262,895
Inventory	38,425
Prepaid Expenses	10,398
Total Current Assets	<u>1,174,027</u>

Fixed Assets

Buildings & Equipment	4,360,543
less Accumulated Depreciation	<u>(3,946,701)</u>
Net Fixed Assets	<u>413,842</u>

TOTAL ASSETS	\$ <u><u>1,587,869</u></u>
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LIABILITIES & NET ASSETS

Current Liabilities

Accounts Payable & Accrued Liabilities	\$ <u>676,920</u>
Total Current Liabilities	<u>676,920</u>

Total Liabilities	676,920
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Net Assets

Unrestricted	497,107
Permanently Restricted	<u>413,842</u>
Total Net Assets	<u>910,949</u>

TOTAL LIABILITIES & NET ASSETS	\$ <u><u>1,587,869</u></u>
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Community Action, Inc of Central Texas
Statement of Revenues
5 Months Ended March 31, 2025

Item 6.3.1

Federal & State Grant Revenue	\$ 6,548,385
Other Grant Revenue	27,330
Fee for Service Revenue	9,570
Fundraising/Donations	144,802
Interest Income	83
Program Income	<u>51,333</u>
 TOTAL REVENUES	 \$ <u><u>7,500,670</u></u>

Community Action, Inc of Central Texas
Statement of Functional Expenses
5 Months Ended March 31, 2025

Item 6.3.1

Salaries	4,163,771
Fringe Benefits	906,743
Supplies	168,349
Contractual	670,175
Rent	657,434
Telephone/Internet	45,053
Utilities	48,965
Miscellaneous	15,334
Insurance	125,939
Travel	50,984
Maintenance	31,434
Other Office Expense	40,522
Dues, License & Fees	6,991
Employment Advertisement	25
Audit	0
Auto Expense	23,840
Employee Development	2,419
Interest & Bank Fees	1,005
Direct Assistance	547,908
Depreciation	30,000
TOTAL EXPENDITURES	<u><u>7,536,893</u></u>

Community Action, Inc. of Central Texas
Grant Financial Report
As of March 31, 2025

Item 6.3.2

Community Services						
	Program	Current Budget	Cumulative Expenditures To Date	Budget Balance	% of Budget Expended	% of Grant Period Completed
						Grant FYE
1	CEAP (Energy Assistance) 2024	\$1,223,552	\$1,223,552	\$0	100.00%	100% 3/31/2025
2	CEAP (Energy Assistance) 2025	\$1,142,903	\$365,772	\$777,131	32.00%	24% 12/31/2025
3	CEAP (Energy Assistance) 2025 SUPP	\$49,429	\$0	\$49,429	0.00%	24% 12/31/2025
4	CSBG 2024 Allocation	\$341,788	\$341,788	\$0	100.00%	100% 3/31/2025
5	CSBG 2025 Allocation	\$285,353	\$60,575	\$224,778	21.23%	24% 12/31/2025
6	CSBG - Equipment	\$1,428	\$1,245	\$183	87.18%	80% 5/31/2025
7	Senior Citizens - CAPCO	\$64,700	\$46,828	\$17,872	72.38%	50% 9/30/2025
8	Senior Citizens - COSM	\$18,000	\$0	\$18,000	0.00%	33% 9/30/2025
9	SM Youth Services	\$140,000	\$16,782	\$123,218	11.99%	16% 1/31/2026
10	TX Youth Action Network 23-24	\$100,000	\$100,000	\$0	100.00%	100% 2/28/2025
11	TX Youth Action Network 24-25	\$80,000	\$24,080	\$55,920	30.10%	41% 10/31/2025
12	TBRA First Presbyterian	\$50,000	\$7,184	\$42,816	14.37%	24% 12/31/2025
13	First Presbyterian Church Covid Relief	<u>\$2,994</u>	<u>\$0</u>	<u>\$2,994</u>	0.00%	33% 10/31/2025
Total Community Services		<u>\$3,500,147</u>	<u>\$2,187,806</u>	<u>\$1,312,341</u>		

3 CEAP - Supp - Won't use these funds until regular CEAP funds are used.

6 CSBG Equipment - Funds were specific for computer purchases which has already been purchased.

7 Senior Citizens CAPCO - Will have new City funding when this funding is fully complete plus we budget some CSBG funding to cover some cost

12 TBRA First Presbyterian - Finally have staff hired to now expend the funds

Community Action, Inc. of Central Texas
Grant Financial Report
As of March 31, 2025

Item 6.3.2

Child & Family Services						
Program	Current Budget	Cumulative Expenditures To Date	Budget Balance	% of Budget Expended	% of Grant Period Completed	Grant FYE
14 ST Davids - Home Visiting	\$253,327	\$51,740	\$201,587	20.42%	24%	12/31/2025
15 Head Start Program Federal Portion	\$7,629,068	\$2,833,991	\$4,795,077	37.15%	41%	10/31/2025
16 Child Care Food Program	\$438,950	\$245,448	\$193,502	55.92%	50%	9/30/2025
17 Texas Home Visiting	\$948,211	\$557,881	\$390,330	58.84%	58%	8/31/2025
18 Texas Home Visiting ECSB	\$936,500	\$477,419	\$459,081	50.98%	73%	12/31/2025
19 Texas School Ready	\$82,510	\$50,617	\$31,893	61.35%	58%	7/31/2025
Total Child & Family Services	<u>\$10,288,566</u>	<u>\$110,928</u>	<u>\$6,071,470</u>			

18 Texas Home Visiting ECSB - Have several projects lined up but possibly will have funds remaining at the end.

Literacy & Workforce Development

Program	Current Budget	Cumulative Expenditures To Date	Budget Balance	% of Budget Expended	% of Grant Period Completed	Grant FYE
20 Adult Basic Ed. (Fed Share) 24-25	\$2,645,242	\$2,178,739	\$466,503	82.36%	75%	6/30/2025
21 Adult Basic Ed. (EL Civics) 24-25	\$900,000	\$487,500	\$412,500	54.17%	75%	6/30/2025
22 Adult Basic Ed. - Bastrop Bldg	\$20,000	\$473	\$19,527	2.37%	16%	1/31/2026
23 Adult Basic Ed - Dollar General	\$5,000	\$3,118	\$1,882	62.36%	77%	5/31/2025
Total Adult Education	<u>\$3,570,242</u>	<u>\$2,669,830</u>	<u>\$900,412</u>			

- 20 Adult Basic Ed. (Fed Share) 24-25 Classes will be closing in mid May and will reduce expenditures for last 1 1/2 months
21 Adult Basic Ed. (EL Civics) 24-25 - Classes were later than normal in getting started.
23 Adult Basic Ed - Dollar General - Grant is for specific expenditures

Community Health Services

Program	Current Budget	Cumulative Expenditures To Date	Budget Balance	% of Budget Expended	% of Grant Period Completed	Grant FYE
24 Family Planning - Title X	\$183,720	\$183,720	\$0	100.00%	100%	3/31/2025
25 Healthy Texas Women - Fee	\$104,000	\$40,111	\$63,889	38.57%	58%	8/31/2025
26 Healthy Texas Women - Cat	\$104,000	\$9,752	\$94,248	9.38%	58%	8/31/2025
27 HHSC Family Planning - Fee	\$180,703	\$126,776	\$53,927	70.16%	58%	8/31/2025
28 HHSC Family Planning - Cat	\$39,122	\$27,697	\$11,425	70.80%	58%	8/31/2025
29 HTWP - Navigator	\$52,400	\$31,278	\$21,122	59.69%	58%	8/31/2025
30 Expanded Services	\$7,500	\$5,453	\$2,047	72.71%	41%	10/31/2025
31 Ryan White Part - B	\$75,350	\$65,251	\$10,099	86.60%	100%	3/31/2025
32 HIV HSS	\$429,371	\$206,959	\$222,412	48.20%	58%	8/31/2025
33 HOPWA	\$375,000	\$210,062	\$164,938	56.02%	58%	8/31/2025
34 Ryan White Part - A	\$68,821	\$3,593	\$65,228	5.22%	8%	2/28/2026
35 Ryan White Part - C	\$40,475	\$18,588	\$21,887	45.92%	24%	12/31/2025
36 Cancer Screening	\$233,992	\$79,156	\$154,836	33.83%	58%	8/31/2025
37 McKenna Legacy Foundation	\$14,000	\$10,162	\$3,838	72.59%	58%	8/31/2025
38 Burdine Johnson Foundation	\$80,000	\$14,621	\$65,379	18.28%	24%	12/31/2025
39 United Way - CAIHC2 (Hays Co)	\$198,718	\$114,717	\$84,001	57.73%	67%	11/30/2025
40 St Davids - We all Benefit	\$1,000,000	\$109,804	\$890,196	10.98%	25%	9/30/2026
41 St Davids - Intermediary	\$375,000	\$8,193	\$366,807	2.18%	12%	12/31/2026
Community Health Total	\$3,742,172	\$1,339,589	\$2,296,279			
AGENCY TOTAL	\$21,101,127	\$6,308,153	\$10,580,502			
Administrative Cost	\$1,204,635	\$493,162	\$711,473	40.94%	41%	10/31/2025

27 HHSC Family Planning - Fee - Received additional funding and expect to be fully expended at 8/31 and will see decrease in spending during summer months

28 HHSC Family Planning - Cat - Received additional funding and expect to be fully expended at 8/31 and will see decrease in spending during summer months

36 Cancer Screening - Several vendors always send bills 2 or 3 months late so makes expenditures be low early in the grant year.

Community Action, Inc. of Central Texas
Non-Federal Funds
As of March 31, 2025

Item 6.3.2

Program	Beginning 3/1/2025	Revenues	Expenditures	Balance 3/31/2025
HIV Non -Federal/Donor	89,100.32	8.67	25,099.75	64,009.24
Breast Cancer Donor	1,341.13	100.00	0.00	1,441.13
AE Non Federal/Donor	1,147.73	6,900.00	99.64	7,948.09
Heath Services Donor	1,880.24	15.00	0.00	1,895.24
Head Start Donor	2,768.44	19.87	401.10	2,387.21
Head Start Policy Council	5,367.82	0.00	140.53	5,227.29
Season for Caring - Piper	2,856.15	0.00	1,673.00	1,183.15
Season for Caring - Daugherty	108,374.30	0.00	14,258.00	94,116.30
Youth Services Donor Fund	43.03	0.00	0.00	43.03
Sr Citizen Donor	8,016.38	123.00	510.66	7,628.72
	<u>220,895.54</u>	<u>7,166.54</u>	<u>42,182.68</u>	<u>185,879.40</u>

General Ledger System

COMMUNITY ACTION, INC.

For User: Kherington

Category Statement of Operations for: 279 - HEAD START PROG 24-25

Report year: 11/1/2024 thru 10/31/2025

Period ending: March 2025

Page: Page 1 of 4

Date: 4/30/2025

Time: 3:09:04 PM

Account		-----Monthly-----			-----To Date-----			Annual budget	Unexpended
		Budget	Expenditures	Pct	Budget	Expenditures	Pct		
Expenditures									
SALARIES									
5000	SALARIES	\$381,455.00	\$341,012.75	89.40%	\$1,907,275.00	\$1,695,377.83	88.89%	\$4,577,485.00	\$2,882,107.17
Total SALARIES		\$381,455.00	\$341,012.75	89.40%	\$1,907,275.00	\$1,695,377.83	88.89%	\$4,577,485.00	\$2,882,107.17
FRINGE BENEFITS									
5150	FICA	\$24,948.00	\$24,915.53	99.87%	\$124,740.00	\$124,414.19	99.74%	\$299,402.00	\$174,987.81
5151	HEALTH/LIFE INSURANCE	\$55,923.00	\$45,315.84	81.03%	\$279,615.00	\$231,946.52	82.95%	\$671,095.00	\$439,148.48
5152	TWC	\$6,522.00	\$6,683.75	102.48%	\$32,610.00	\$33,228.82	101.90%	\$78,283.00	\$45,054.18
5153	WORKMENS COMPENSATION	\$3,277.00	\$2,932.71	89.49%	\$16,385.00	\$13,908.66	84.89%	\$39,339.00	\$25,430.34
5154	RETIREMENT PLAN	\$354.00	\$3,065.86	866.06%	\$1,770.00	\$15,877.44	897.03%	\$4,249.00	(\$11,628.44)
Total FRINGE BENEFITS		\$91,024.00	\$82,913.69	91.09%	\$455,120.00	\$419,375.63	92.15%	\$1,092,368.00	\$672,992.37
TRAVEL									
5232	OUT-OF-AREA TRAVEL	\$0.00	\$1,543.38	0.00%	\$0.00	\$17,373.20	0.00%	\$0.00	(\$17,373.20)
5240	TRAVEL - PER DIEM	\$925.00	\$0.00	0.00%	\$4,625.00	\$0.00	0.00%	\$11,108.00	\$11,108.00
Total TRAVEL		\$925.00	\$1,543.38	166.85%	\$4,625.00	\$17,373.20	375.64%	\$11,108.00	(\$6,265.20)
SUPPLIES									
5401	OFFICE SUPPLIES	\$1,286.00	\$630.46	49.02%	\$6,430.00	\$4,532.13	70.48%	\$15,442.00	\$10,909.87
5402	PROGRAM SUPPLIES	\$2,428.00	\$1,931.93	79.57%	\$12,140.00	\$10,461.13	86.17%	\$29,145.00	\$18,683.87
5407	ERISA SUPPLIES	\$32.00	\$371.30	1160.31%	\$160.00	\$371.30	232.06%	\$400.00	\$28.70
5408	KITCHEN SUPPLIES	\$2,166.00	\$1,293.51	59.72%	\$10,830.00	\$8,715.26	80.47%	\$26,000.00	\$17,284.74
5411	PARENT CENTER SUPPLIES	\$783.00	\$250.09	31.94%	\$3,915.00	\$4,065.47	103.84%	\$9,400.00	\$5,334.53
5412	STAFF TRAINING SUPPLIES	\$656.00	\$0.00	0.00%	\$3,280.00	\$2,521.18	76.87%	\$7,903.00	\$5,381.82
5413	JANITORIAL SUPPLIES	\$2,936.00	\$2,428.03	82.70%	\$14,680.00	\$11,900.65	81.07%	\$35,250.00	\$23,349.35
5415	VEHICLE SUPPLIES	\$24.00	\$386.98	1612.42%	\$120.00	\$386.98	322.48%	\$300.00	(\$86.98)
5417	DENTAL SUPPLIES	\$41.00	\$0.00	0.00%	\$205.00	\$0.00	0.00%	\$500.00	\$500.00
5418	CHILD EDU.SUPPL./LIBRARY	\$1,349.00	\$617.74	45.79%	\$6,745.00	\$9,126.87	135.31%	\$16,200.00	\$7,073.13
5421	HYGIENIC/1ST AIDE SUPPLIE	\$1,125.00	\$0.00	0.00%	\$5,625.00	\$1,044.14	18.56%	\$13,512.00	\$12,467.86
5422	MAINTENANCE MATERIALS	\$657.00	\$1,146.95	174.57%	\$3,285.00	\$5,769.54	175.63%	\$7,900.00	\$2,130.46

General Ledger System

COMMUNITY ACTION, INC.

For User: Kherington

Category Statement of Operations for: 279 - HEAD START PROG 24-25

Report year: 11/1/2024 thru 10/31/2025

Period ending: March 2025

Page: Page 2 of 4

Date: 4/30/2025

Time: 3:09:05 PM

Account	-----Monthly-----			-----To Date-----			Annual budget	Unexpended
	Budget	Expenditures	Pct	Budget	Expenditures	Pct		
5423 GLOVES	\$0.00	\$514.21	0.00%	\$0.00	\$3,115.83	0.00%	\$0.00	(\$3,115.83)
5424 POSTAGE & FREIGHT CHARGES	\$107.00	\$200.00	186.92%	\$535.00	\$446.00	83.36%	\$1,300.00	\$854.00
5425 TECHNOLOGY SUPPLIES	\$416.00	\$68.40	16.44%	\$2,080.00	\$477.87	22.97%	\$5,000.00	\$4,522.13
5426 MENTAL HEALTH SUPPLIES	\$33.00	\$0.00	0.00%	\$165.00	\$239.94	145.42%	\$400.00	\$160.06
5427 ADULT ED TEST SUPPLIES	\$206.00	\$0.00	0.00%	\$1,030.00	\$0.00	0.00%	\$2,477.00	\$2,477.00
5428 TEXTBOOKS/SUPPLIES	\$0.00	\$0.00	0.00%	\$0.00	\$738.84	0.00%	\$0.00	(\$738.84)
5429 DIAPERS	\$1,516.00	\$1,472.60	97.14%	\$7,580.00	\$8,730.74	115.18%	\$18,200.00	\$9,469.26
5430 CURRICULUM SUPPLIES	\$0.00	\$0.00	0.00%	\$0.00	\$225.00	0.00%	\$0.00	(\$225.00)
Total SUPPLIES	\$15,761.00	\$11,312.20	71.77%	\$78,805.00	\$72,868.87	92.47%	\$189,329.00	\$116,460.13
CONTRACTUAL								
5507 CONTRACTUAL-BONHAM	\$19,597.00	\$0.00	0.00%	\$97,985.00	\$44,428.95	45.34%	\$235,169.00	\$190,740.05
5510 CONTRACTUAL	\$22,968.00	\$27,173.48	118.31%	\$114,840.00	\$119,752.26	104.28%	\$275,645.00	\$155,892.74
5550 LITERACY SERVICES	\$583.00	\$0.00	0.00%	\$2,915.00	\$0.00	0.00%	\$7,000.00	\$7,000.00
5557 CONTRACTUAL/MENTAL HEALTH	\$208.00	\$0.00	0.00%	\$1,040.00	\$0.00	0.00%	\$2,500.00	\$2,500.00
Total CONTRACTUAL	\$43,356.00	\$27,173.48	62.68%	\$216,780.00	\$164,181.21	75.74%	\$520,314.00	\$356,132.79
OTHER								
5601 RENT/BUILDING LEASE	\$2,411.00	\$3,198.59	132.67%	\$12,055.00	\$13,276.27	110.13%	\$28,953.00	\$15,676.73
5602 TELEPHONE	\$2,428.00	\$2,648.57	109.08%	\$12,140.00	\$12,661.53	104.30%	\$29,150.00	\$16,488.47
5603 UTILITIES	\$5,672.00	\$7,373.26	129.99%	\$28,360.00	\$31,891.00	112.45%	\$68,089.00	\$36,198.00
5604 PEST CONTROL SERVICES	\$541.00	\$450.00	83.18%	\$2,705.00	\$3,890.50	143.83%	\$6,500.00	\$2,609.50
5606 ALARM FEE	\$241.00	\$243.95	101.22%	\$1,205.00	\$1,839.75	152.68%	\$2,900.00	\$1,060.25
5608 REPAIRS/MINOR BLDG.	\$4,249.00	\$612.50	14.42%	\$21,245.00	\$5,816.11	27.38%	\$51,000.00	\$45,183.89
5609 INTERNET CONNECTION	\$1,245.00	\$1,076.52	86.47%	\$6,225.00	\$5,604.51	90.03%	\$14,950.00	\$9,345.49
5613 INSURANCE/GENL LIABILITY	\$2,804.00	\$0.00	0.00%	\$14,020.00	\$26,516.00	189.13%	\$33,674.00	\$7,158.00
5614 INSURANCE/VEHICLE	\$1,533.00	\$0.00	0.00%	\$7,665.00	\$25,942.60	338.46%	\$18,400.00	(\$7,542.60)
5619 ANNUAL GAS INSPECTION	\$274.00	\$0.00	0.00%	\$1,370.00	\$615.00	44.89%	\$3,300.00	\$2,685.00
5621 FUEL & OIL	\$491.00	\$711.71	144.95%	\$2,455.00	\$1,604.48	65.36%	\$5,900.00	\$4,295.52
5622 VEHICLE LICENSE & REGIST.	\$66.00	\$0.00	0.00%	\$330.00	\$74.00	22.42%	\$800.00	\$726.00

General Ledger System

COMMUNITY ACTION, INC.

For User: Kherington

Category Statement of Operations for: 279 - HEAD START PROG 24-25

Report year: 11/1/2024 thru 10/31/2025

Period ending: March 2025

Page: Page 3 of 4

Date: 4/30/2025

Time: 3:09:06 PM

Account	-----Monthly-----			-----To Date-----			Annual budget	Unexpended
	Budget	Expenditures	Pct	Budget	Expenditures	Pct		
5623 VEHICLE MAINTENANCE	\$581.00	\$252.46	43.45%	\$2,905.00	\$2,509.45	86.38%	\$6,982.00	\$4,472.55
5632 STAFF LOCAL TRAVEL	\$1,623.00	\$1,857.60	114.45%	\$8,115.00	\$4,314.66	53.17%	\$19,500.00	\$15,185.34
5633 FOOD/CHILDREN	\$6,666.00	\$297.02	4.46%	\$33,330.00	\$41,871.84	125.63%	\$80,000.00	\$38,128.16
5634 FOOD/STAFF TRAINING/MTG.	\$491.00	\$125.68	25.60%	\$2,455.00	\$2,252.43	91.75%	\$5,900.00	\$3,647.57
5635 PC FOOD/SUPPLIES EXPENSES	\$124.00	\$225.00	181.45%	\$620.00	\$1,191.48	192.17%	\$1,500.00	\$308.52
5636 OTHER NEEDS ASSISTANCE	\$0.00	\$0.00	0.00%	\$0.00	\$249.31	0.00%	\$0.00	(\$249.31)
5640 DATA PROCESSING	\$474.00	\$2,090.97	441.13%	\$2,370.00	\$2,448.88	103.33%	\$5,700.00	\$3,251.12
5643 INDOOR EQUIP.MAINT,	\$216.00	\$0.00	0.00%	\$1,080.00	\$0.00	0.00%	\$2,600.00	\$2,600.00
5644 KITCHEN EQUIP. MAINT.	\$1,483.00	\$4,040.68	272.47%	\$7,415.00	\$13,617.45	183.65%	\$17,800.00	\$4,182.55
5645 PLAYGROUND MAINT.	\$1,666.00	\$0.00	0.00%	\$8,330.00	\$40.87	0.49%	\$20,000.00	\$19,959.13
5647 POSTAGE & FREIGHT	\$16.00	\$0.00	0.00%	\$80.00	\$0.00	0.00%	\$200.00	\$200.00
5651 ADVERTISING/EMPLOYMENT	\$29.00	\$0.00	0.00%	\$145.00	\$0.00	0.00%	\$350.00	\$350.00
5652 STAFF LICENSURE	\$191.00	\$330.00	172.77%	\$955.00	\$1,431.95	149.94%	\$2,300.00	\$868.05
5653 MEMBERSHIP DUES	\$466.00	\$0.00	0.00%	\$2,330.00	\$0.00	0.00%	\$5,600.00	\$5,600.00
5655 CONFE. REGIST./FEES/STAFF	\$4,533.00	\$85.00	1.88%	\$22,665.00	\$5,839.90	25.77%	\$54,408.00	\$48,568.10
5656 LICENSING OF SITES	\$74.00	\$0.00	0.00%	\$370.00	\$568.41	153.62%	\$900.00	\$331.59
5664 PROFESSIONAL DUES/FEES	\$0.00	\$0.00	0.00%	\$0.00	\$485.00	0.00%	\$0.00	(\$485.00)
5670 BACKGROUND CHECKS	\$183.00	\$0.00	0.00%	\$915.00	\$81.55	8.91%	\$2,200.00	\$2,118.45
5675 MOVING EXPENSES	\$32.00	\$0.00	0.00%	\$160.00	\$401.70	251.06%	\$400.00	(\$1.70)
5685 TUITION FEES	\$333.00	\$0.00	0.00%	\$1,665.00	\$0.00	0.00%	\$4,000.00	\$4,000.00
5686 Health & Safety Inspectio	\$314.00	\$600.00	191.08%	\$1,570.00	\$2,264.35	144.23%	\$3,779.00	\$1,514.65
5689 MISC SHARED EXPENSES	\$57,795.00	\$47,816.17	82.73%	\$288,975.00	\$254,784.08	88.17%	\$693,551.00	\$438,766.92
5694 CHILDPLUS/PAT/BBT	\$3,269.00	\$0.00	0.00%	\$16,345.00	\$0.00	0.00%	\$39,242.00	\$39,242.00
5701 MEDICAL SERVICES	\$16.00	\$180.00	1125.00%	\$80.00	\$604.51	755.64%	\$200.00	(\$404.51)
5704 DENTAL SERV.FOLLOW UP	\$41.00	\$0.00	0.00%	\$205.00	\$0.00	0.00%	\$500.00	\$500.00
5710 EMPLOYEE MEDICAL EXAMS	\$158.00	\$0.00	0.00%	\$790.00	\$125.00	15.82%	\$1,900.00	\$1,775.00
5713 STIPENDS/FAM INCENTIVES	\$444.00	\$0.00	0.00%	\$2,220.00	\$0.00	0.00%	\$5,336.00	\$5,336.00
Total OTHER	\$103,173.00	\$74,215.68	71.93%	\$515,865.00	\$464,814.57	90.10%	\$1,238,464.00	\$773,649.43

General Ledger System

COMMUNITY ACTION, INC.

For User: Kherington

Category Statement of Operations for: 279 - HEAD START PROG 24-25

Report year: 11/1/2024 thru 10/31/2025

Period ending: March 2025

Page: Page 4 of 4

Date: 4/30/2025

Time: 3:09:08 PM

Account	-----Monthly-----			-----To Date-----			Annual budget	Unexpended
	Budget	Expenditures	Pct	Budget	Expenditures	Pct		
EQUIPMENT								
Total EQUIPMENT	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
Total Expenditures	\$635,694.00	\$538,171.18	84.66%	\$3,178,470.00	\$2,833,991.31	89.16%	\$7,629,068.00	\$4,795,076.69
Excess (Deficit)	(\$635,694.00)	(\$538,171.18)		(\$3,178,470.00)	(\$2,833,991.31)		(\$7,629,068.00)	(\$4,795,076.69)

General Ledger System

COMMUNITY ACTION, INC.

For User: Kherington

Fund Expenditure report for 279 - HEAD START PROG 24-25 (Fund status: Active)

Report year: 11/1/2024 thru 10/31/2025

Period ending: March 2025

Page: Page 1 of 1

Date: 4/30/2025

Time: 3:05:59 PM

Account	-----Monthly-----			-----To Date-----			Annual budget	Unexpended
	Budget	Expenditures	Pct	Budget	Expenditures	Pct		
Department: 120 IN-KIND								
5000 SALARIES	\$46,668.00	\$46,668.00	100.00%	\$233,340.00	\$233,342.00	100.00%	\$560,018.00	\$326,676.00
5422 MAINTENANCE MATERIALS	\$1,250.00	\$1,250.00	100.00%	\$6,250.00	\$6,250.00	100.00%	\$15,000.00	\$8,750.00
5510 CONTRACTUAL	\$27,060.00	\$27,060.00	100.00%	\$135,300.00	\$135,300.00	100.00%	\$324,720.00	\$189,420.00
5601 RENT/BUILDING LEASE	\$67,604.00	\$67,604.00	100.00%	\$338,020.00	\$338,025.00	100.00%	\$811,253.00	\$473,228.00
5603 UTILITIES	\$1,250.00	\$1,250.00	100.00%	\$6,250.00	\$6,250.00	100.00%	\$15,000.00	\$8,750.00
Total for sub program ----->	\$143,832.00	\$143,832.00	100.00%	\$719,160.00	\$719,167.00	100.00%	\$1,725,991.00	\$1,006,824.00
Total for program ----->	\$143,832.00	\$143,832.00	100.00%	\$719,160.00	\$719,167.00	100.00%	\$1,725,991.00	\$1,006,824.00
Total for department 120 ----->	\$143,832.00	\$143,832.00	100.00%	\$719,160.00	\$719,167.00	100.00%	\$1,725,991.00	\$1,006,824.00
Fund Totals	\$143,832.00	\$143,832.00	100.00%	\$719,160.00	\$719,167.00	100.00%	\$1,725,991.00	\$1,006,824.00

Child & Adult Care Food Program
Claim For Reimbursement Summary for March 2025

02113 Status: Active
COMMUNITY ACTION, INC OF CENTRAL TEXAS
 DBA:
 215 S Reimer Ave Suite 130
 SAN MARCOS, TX 78666-0748
 County District Code: 105
 ESC: 13 TDA Region: 4

Month/Year Claimed	Adjustment Number	Date Received	Date Accepted	Date Processed	Reason Code
Mar 2025	0	04/08/2025	04/08/2025		Original

Head Start

Contracting Entity Totals	Meals/Snacks	Federal Rate	Reimbursement Amount
Breakfast			
Free	4,848	2.3700	11,489.76
Reduced	0	2.0700	0.00
Paid	0	0.3900	0.00
Total	4,848		11,489.76
Lunch			
Free	5,065	4.4300	22,437.95
Reduced	0	4.0300	0.00
Paid	0	0.4200	0.00
CIL	5,065	0.3000	1,519.50
Total	5,065		23,957.45
PM Snack			
Free	4,727	1.2100	5,719.67
Reduced	0	0.6000	0.00
Paid	0	0.1100	0.00
Total	4,727		5,719.67
Claim Reimbursement Total			41,166.88

Contracting Entity Claim Reimbursement Totals	Meal Reimbursement	CIL Reimbursement	Totals
Current Claim Reimbursement Total	39,647.38	1,519.50	41,166.88
Previous Claim Reimbursement Total	0.00	0.00	0.00
Net Claim Reimbursement Total	39,647.38	1,519.50	41,166.88

[Show Site Meal Details](#)

Created By: KHERINGTON10 on: 4/8/2025 8:51:52 AM Modified By: KHERINGTON10 on: 4/8/2025 8:55:04 AM



Spark Cash Plus card | World Elite Mastercard for Business ending in 7115
Feb 24, 2025 - Mar 26, 2025 | 31 days in Billing Cycle

Payment Information

Payment Due Date **Apr 20, 2025** For online and phone payments, the deadline is 8pm ET.

New Balance **\$22,321.67** Minimum Payment Due **\$22,321.67**

LATE PAYMENT WARNING: If we do not receive your minimum payment by your due date, you may have to pay a late fee of 2.99% of the unpaid portion of your Minimum Payment.

MINIMUM PAYMENT WARNING: You are required to pay your balance in full each month.

If you do not pay off your full statement balance, you may be subject to additional late fees and your charging privileges may be suspended.

If you would like information about credit counseling services, call 888-326-8055.

Account Summary

Previous Balance	\$23,180.28
Payments	- \$23,180.28
Other Credits	\$0.00
Transactions	+ \$22,321.67
Cash Advances	+ \$0.00
Fees Charged	+ \$0.00
New Balance	= \$22,321.67
Cash Advance Credit Limit	\$1,500.00
Available Credit for Cash Advances	\$1,500.00

Rewards Summary

Rewards as of: 03/25/2025

Rewards Balance
\$1,454.77

Track and redeem your rewards with our mobile app or on capitalone.com

Previous Balance	Earned This Period	Redeemed this period
\$1,051.39	\$403.38	\$0.00

Account Notifications

- ① Please visit capitalone.com for your most current Rewards Program Terms and Conditions. You can also find changes to your Rewards by logging into your account and navigating to the Rewards FAQ section.

Pay or manage your account at capitalone.com

Customer Service: 800-867-0904

See reverse for Important Information



DOUGLAS D MUDD
COMMUNITY ACTION, INC. OF CENTRAL TX
PO BOX 748
SAN MARCOS, TX 78667-0748



Save time, stay informed.
Discover new features with
the Capital One Mobile app.

Scan this QR Code with your phone's camera to download the top-rated Capital One Mobile app.

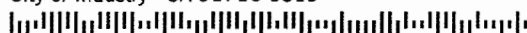
Payment Due Date: **Apr 20, 2025**

Account ending in 7115

New Balance	Minimum Payment Due	Amount Enclosed
\$22,321.67	\$22,321.67	\$ _____

Please send us this portion of your statement and only one check (or one money order) payable to Capital One to ensure your payment is processed promptly. Allow at least seven business days for delivery.

Capital One
P.O. Box 60519
City of Industry CA 91716-0519



1 5589588446927115 26 00000000000000000000

Transactions

Visit capitalone.com to see detailed transactions.

DOUGLAS D MUDD #7115: Payments, Credits and Adjustments

Trans Date	Post Date	Description	Amount
Mar 17	Mar 17	CAPITAL ONE ONLINE PYMTAuthDate 10-Mar	-\$23,180.28

DOUGLAS D MUDD #7115: Transactions

Trans Date	Post Date	Description	Amount
Feb 24	Feb 26	National Community ActWASHINGTONDC	\$1,000.00
Feb 25	Feb 26	USPS PO 4880750466SAN MARCOSTX	\$8.95
Feb 26	Feb 27	PAPA JOHN'S #0897SAN MARCOSTX	\$126.89
Feb 27	Feb 28	PAPA JOHN'S #0897SAN MARCOSTX	\$183.34
Feb 28	Mar 1	ZOOM.COM 888-799-9666SAN JOSECA	\$835.62
Mar 1	Mar 3	DIGITALSPACE8887400502NV	\$11.73
Mar 1	Mar 3	GOOGLE*SVCSCOMMUNITYACCC GOOGLE.COMDE	\$129.64
Mar 1	Mar 3	PY *GUARD DOG STORAGESAN MARCOSTX	\$421.00
Mar 7	Mar 8	USPS PO 4880750466SAN MARCOSTX	\$730.00
Mar 7	Mar 10	TST*THE ROOT CELLAR CASan MarcosTX	\$100.00

DOUGLAS D MUDD #7115: Total Transactions **\$3,547.17**

STACEY MARTINEZ #2274: Payments, Credits and Adjustments

Trans Date	Post Date	Description	Amount
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STACEY MARTINEZ #2274: Transactions

Trans Date	Post Date	Description	Amount
Feb 21	Feb 24	KYLE CHAPMAN MOTOR SALBUDATX	\$269.95
Feb 25	Feb 26	LYFT *RIDE TUE 1PMSAN FRANCISCOCA	\$45.99
Feb 25	Feb 26	LYFT *RIDE TUE 3PMSAN FRANCISCOCA	\$32.68
Feb 26	Feb 28	COMMUNITYCARE BILLINGAUSTINTX	\$20.00
Feb 27	Feb 28	LYFT *RIDE THU 10AMSAN FRANCISCOCA	\$36.91
Feb 27	Feb 28	LYFT *RIDE THU 8AMSAN FRANCISCOCA	\$55.88
Feb 28	Mar 1	TXU*BILL PAYMENT800-242-9113TX	\$480.50
Feb 28	Mar 1	SUNSET BOWLING LANESSAN MARCOSTX	\$286.70
Feb 28	Mar 3	DOLLAR TREESAN MARCOSTX	\$81.25
Feb 28	Mar 3	CITY OF ELGIN UTILITYELGINTX	\$135.14
Mar 1	Mar 3	SUNSET BOWLING LANESSAN MARCOSTX	\$41.40
Mar 2	Mar 3	MICHAELS #9490800-642-4235TX	\$38.95
Mar 2	Mar 3	MICHAELS #9490800-642-4235TX	\$204.56
Mar 3	Mar 4	ESIPLANOTX	\$45.46
Mar 3	Mar 4	MICHAELS STORES 1267SAN MARCOSTX	\$213.90

Additional Information on the next page

Transactions (Continued)

Trans Date	Post Date	Description	Amount
Mar 3	Mar 4	MICHAELS STORES 1267SAN MARCOSTX CS	\$200.00
Mar 3	Mar 4	MICHAELS STORES 1267SAN MARCOSTX RASP	\$100.00
Mar 5	Mar 6	VALERO PAYMENT SERVICEAMARILLOTX RASP	\$515.99
Mar 5	Mar 6	CITY OF SAN MARCOS5123938383TX RASP	\$185.97
Mar 7	Mar 8	LYFT *RIDE FRI 7AMSAN FRANCISCOCA RASP	\$36.78
Mar 7	Mar 8	LYFT *RIDE FRI 9AMSAN FRANCISCOCA RASP	\$33.82
Mar 10	Mar 11	H-E-B #243SAN MARCOSTX RASP	\$800.00
Mar 11	Mar 12	LYFT *RIDE TUE 7AMSAN FRANCISCOCA RASP	\$39.99
Mar 11	Mar 12	LYFT *RIDE TUE 9AMSAN FRANCISCOCA RASP	\$24.99
Mar 12	Mar 13	JCPENNEY 2983SAN MARCOSTX RASP	\$200.00
Mar 12	Mar 13	TX *LULING UTILITY830-875-2481TX CS	\$293.17
Mar 12	Mar 13	TYL*LULING FEE972-713-3700TX CS	\$10.85
Mar 13	Mar 14	LYFT *RIDE THU 11AMSAN FRANCISCOCA RASP	\$8.79
Mar 13	Mar 14	LYFT *RIDE THU 9AMSAN FRANCISCOCA RASP	\$9.99
Mar 18	Mar 19	RMA TOLL833-762-8655CA RASP	\$23.11
Mar 18	Mar 19	RMA TOLL833-762-8655CA RASP	\$53.12
Mar 18	Mar 19	SP THE VINYL HAUSNEW BRAUNFELSTX RASP	\$73.61
Mar 18	Mar 19	BLUEBONNET ELECTRIC COBASTROPTX CS	\$290.11
Mar 18	Mar 19	ATT*BILL PAYMENTDALLASTX RASP	\$119.33
Mar 19	Mar 20	MICHAELS STORES 1267SAN MARCOSTX RASP	\$32.47
Mar 19	Mar 20	VALLEY AIDS COUNCILHARLINGENTX RASP	\$584.75
Mar 19	Mar 21	PALMS PLACE RESIDENTIALAS VEGASNV RASP	\$123.58
Mar 19	Mar 21	CHICK-FIL-A #02389SAN MARCOSTX YOUTH	\$304.14
Mar 20	Mar 21	LYFT *RIDE THU 10AMSAN FRANCISCOCA RASP	\$15.82
Mar 20	Mar 21	LYFT *RIDE THU 12PMSAN FRANCISCOCA RASP	\$15.82
Mar 20	Mar 21	LYFT *RIDE THU 3PMSAN FRANCISCOCA RASP	\$15.86
Mar 20	Mar 21	LYFT *RIDE THU 4PMSAN FRANCISCOCA RASP	\$14.93
Mar 21	Mar 22	PEDERNALES ELECTRIC COJOHNSON CITYTX RASP CS	\$123.76
Mar 24	Mar 25	LYFT *RIDE MON 1PMSAN FRANCISCOCA RASP	\$122.01
Mar 25	Mar 26	LYFT *RIDE TUE 1PMSAN FRANCISCOCA RASP	\$48.99
Mar 25	Mar 26	LYFT *RIDE TUE 11AMSAN FRANCISCOCA RASP	\$58.99
Mar 25	Mar 26	Spectrum855-707-7328MO CS	\$146.96
STACEY MARTINEZ #2274: Total Transactions			\$6,616.97

Additional Information on the next page

Transactions (Continued)

KEITH HERINGTON #0229: Payments, Credits and Adjustments

Trans Date	Post Date	Description	Amount
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KEITH HERINGTON #0229: Transactions

Trans Date	Post Date	Description	Amount
Feb 22	Feb 24	YEARLI.COMGRAND RAPIDSMI SH	\$67.05
Feb 22	Feb 24	YEARLI.COMGRAND RAPIDSMI SH	\$67.05
Mar 3	Mar 4	HILL COUNTRY SPRINGSAUSITNTX SH	\$116.99
Mar 3	Mar 4	CITY OF SAN MARCOS5123938383TX HS	\$1,125.25
Mar 11	Mar 12	CCSI CONSENSUS844-804-1234CA RASP/HS	\$209.79
Mar 14	Mar 17	YEARLI.COMGRAND RAPIDSMI SH	\$6.70
Mar 25	Mar 26	I3P*TEXAS GAS SERVICETULSAOK HS	\$140.82
KEITH HERINGTON #0229: Total Transactions			\$1,733.65

MARY HELEN MARTINEZ #7930: Payments, Credits and Adjustments

Trans Date	Post Date	Description	Amount
------------	-----------	-------------	--------

MARY HELEN MARTINEZ #7930: Transactions

Trans Date	Post Date	Description	Amount
Mar 4	Mar 5	NCS*GED EXAM800-511-3478MN AE	\$1,486.25
Mar 18	Mar 20	CASASSAN DIEGOCA AE	\$2,617.60
MARY HELEN MARTINEZ #7930: Total Transactions			\$4,103.85

DANIELLE ENGELKE #4209: Payments, Credits and Adjustments

Trans Date	Post Date	Description	Amount
------------	-----------	-------------	--------

DANIELLE ENGELKE #4209: Transactions

Trans Date	Post Date	Description	Amount
Feb 24	Feb 25	HILL COUNTRY TROPHYSAN MARCOSTX HS	\$137.28
Feb 25	Feb 26	IN *AXXON SERVICES, IN210-8606942TX HS	\$446.73
Feb 27	Feb 28	IN *AXXON SERVICES, IN210-8606942TX HS	\$446.73
Feb 27	Feb 28	HILTON ADVPURCH8002367MEMPHISTN HS	\$171.19
Feb 27	Feb 28	HILTON ADVPURCH8002367MEMPHISTN HS	\$171.19
Mar 3	Mar 4	IN *AXXON SERVICES, IN210-8606942TX HS	\$111.28
Mar 3	Mar 4	TX HHSC CCL FEE800-862-5252TX HS	\$6.39
Mar 3	Mar 4	TX HHSC CCL FEE800-862-5252TX HS	\$35.02
Mar 3	Mar 4	TX HHSC CCL FEE800-862-5252TX HS	\$4.35
Mar 3	Mar 4	TX HHSC CCL FEE800-862-5252TX HS	\$2.30
Mar 3	Mar 4	TX HHSC CCL FEE800-862-5252TX HS	\$20.71
Mar 3	Mar 4	TX HHSC CCL FEE800-862-5252TX HS	\$4.35

Additional Information on the next page

Transactions (Continued)

Trans Date	Post Date	Description	Amount
Mar 4	Mar 5	4TE*CITY OF SAN MARCOSSAN MARCOSTX HS	\$392.00
Mar 5	Mar 6	IN *AXXON SERVICES, IN210-8606942TX HS	\$264.20
Mar 5	Mar 6	SIGNSONTHECHEAP18003217265TX HS	\$339.32
Mar 10	Mar 11	CANVA* I04451-44252124CAMDENDE HS	\$66.00
Mar 12	Mar 12	STATEFOODSAFETYCOMORLANDOFL HS	\$85.00
Mar 25	Mar 26	4TE*CITY OF SAN MARCOSSAN MARCOSTX HS	\$417.00
DANIELLE ENGELKE #4209: Total Transactions			\$3,121.04
MEGAN CAMPBELL #6230: Payments, Credits and Adjustments			
Trans Date	Post Date	Description	Amount
MEGAN CAMPBELL #6230: Transactions			
Trans Date	Post Date	Description	Amount
Feb 22	Feb 24	U-HAULSTORAGE SENSESAN MARCUSTX HV	\$114.52
Feb 25	Feb 26	USPS PO 4880750466SAN MARCOSTX HV	\$56.50
Feb 25	Feb 27	PARENTS AS TEACHERSSAINT LOUISMO HV	\$1,225.00
Feb 26	Feb 27	RMA TOLL833-762-8655CA HV	\$16.95
Feb 26	Feb 27	USPS PO 4880750466SAN MARCOSTX HV	\$16.10
Mar 1	Mar 3	PRO SUB FEESAN FRANCISCOCA \$21.00 CAD 1.439342015 Exchange Rate HV	\$14.59
Mar 3	Mar 5	SOUTHWES 5262317603508800-435-9792TX HV	\$192.97
Mar 3	Mar 5	SOUTHWES 5262317603509800-435-9792TX HV	\$192.97
Mar 4	Mar 6	PARENTS AS TEACHERSSAINT LOUISMO HV	\$290.00
Mar 5	Mar 6	ZOOM.COM 888-799-9666SAN JOSECA HV	\$159.90
Mar 7	Mar 10	LITTLE CAESARS 3335-00SAN MARCOSTX HV	\$218.70
Mar 25	Mar 26	4IMPRINT, INC4IMPRINT.COMWI HV	\$700.79
MEGAN CAMPBELL #6230: Total Transactions			\$3,198.99
Total Transactions for This Period			\$22,321.67
Fees			
Trans Date	Post Date	Description	Amount
Total Fees for This Period			\$0.00
Totals Year-to-Date			
Total Fees charged			\$0.00

Additional Information on the next page

Sum of Amount			
VendorName	TransactionDate	ObjectName	Total
CAPITAL ONE	3/1/2025	MAINTENANCE MATERIALS	285.90
		VEHICLE SUPPLIES	138.98
	3/3/2025	FOOD/CHILDREN	32.47
	3/4/2025	MAINTENANCE MATERIALS	39.52
	3/5/2025	DIAPERS	28.22
		FOOD/CHILDREN	144.01
	3/7/2025	VEHICLE SUPPLIES	248.00
	3/10/2025	MAINTENANCE MATERIALS	14.42
	3/14/2025	OFFICE SUPPLIES	15.84
		PROGRAM SUPPLIES	134.28
	3/18/2025	DIAPERS	39.97
		MAINTENANCE MATERIALS	17.94
	3/24/2025	DIAPERS	39.77
	3/25/2025	MAINTENANCE MATERIALS	35.64
	3/26/2025	MAINTENANCE MATERIALS	150.80
	3/31/2025	DIAPERS	69.74
		MAINTENANCE MATERIALS	36.80
CAPITAL ONE Total			1472.30
HEB Credit Receivables	3/3/2025	FOOD/CHILDREN	360.57
		KITCHEN SUPPLIES	101.49
		PC FOOD/SUPPLIES EXPENSES	225.00
	3/4/2025	FOOD/CHILDREN	319.75
		KITCHEN SUPPLIES	95.02
	3/7/2025	FOOD/CHILDREN	75.65
		KITCHEN SUPPLIES	128.11
	3/10/2025	FOOD/CHILDREN	357.29
		KITCHEN SUPPLIES	93.48
	3/11/2025	FOOD/CHILDREN	105.73
		KITCHEN SUPPLIES	37.66
	3/12/2025	FOOD/CHILDREN	84.29
	3/14/2025	FOOD/CHILDREN	20.97
	3/17/2025	FOOD/CHILDREN	181.51
	3/18/2025	FOOD/CHILDREN	323.44
	3/24/2025	FOOD/CHILDREN	441.28
		KITCHEN SUPPLIES	72.88
	3/25/2025	FOOD/CHILDREN	233.14
		KITCHEN SUPPLIES	63.20
	3/26/2025	FOOD/CHILDREN	127.21
		KITCHEN SUPPLIES	27.84
	3/27/2025	FOOD/CHILDREN	15.94
		KITCHEN SUPPLIES	27.09
	3/28/2025	FOOD/CHILDREN	184.78
		KITCHEN SUPPLIES	71.65
	3/29/2025	FOOD/CHILDREN	23.76
	3/31/2025	FOOD/CHILDREN	377.93
		KITCHEN SUPPLIES	42.13
HEB Credit Receivables Total			4218.79
Lowes Bus.Acct./SYNCB	3/1/2025	MAINTENANCE MATERIALS	233.48
	3/4/2025	MAINTENANCE MATERIALS	82.85
	3/10/2025	MAINTENANCE MATERIALS	126.25
	3/12/2025	MAINTENANCE MATERIALS	51.28

Lowes Bus.Acct./SYNCB	3/27/2025	MAINTENANCE MATERIALS	54.09
Lowes Bus.Acct./SYNCB Total			547.95
SAM'S CLUB DIRECT	3/5/2025	DIAPERS	172.92
		KITCHEN SUPPLIES	80.88
	3/6/2025	FOOD/STAFF TRAINING/MTG.	125.68
	3/13/2025	DIAPERS	1053.48
		JANITORIAL SUPPLIES	1050.72
		OFFICE SUPPLIES	77.96
	3/17/2025	FOOD/CHILDREN	134.02
SAM'S CLUB DIRECT Total			2695.66
Wex Fleet Universal	3/1/2025	FUEL & OIL	313.11
	3/31/2025	FUEL & OIL	398.60
Wex Fleet Universal Total			711.71
Grand Total			9646.41

Quality Indicator	Community Action, Inc. Adult Education Program Progress Report 4-30-2025			
Participant Enrollment		Current	Target	% of Target
	Reg AEL	1,827	1,318	139%
Participant Enrollment		Current	Target	% of Target
	EL Civics	524	560	94%
Intensive Enrollment		Current	Target	% of Target
	Reg AEL	136	140	97%
IET (Training)		Current	Target	% of Target
	Reg AEL	226	236	96%
IET (Training)		Current	Target	% of Target
	EL Civics	53	32	166%

Services	Individuals Served
English Language Classes	572
Basic Education Classes	2,132
High School Equivalency Classes	855

Outcomes	Reg AEL	EL Civics	Notes
Number of adults who demonstrated improved basic education	846	290	Total combined = 1,136
TxCHSE Graduates (GED)	64	4	Total combined = 68
Credential Achievement	111	44	Total combined = 155



Updates:

- Piloting new student orientation process.
- Planning on a limited number of summer classes for ESL and HSE.
- Training classes for students are continuing through the summer in HVAC, CNA, Phlebotomy, and Accounting/Bookkeeping.
- Number of students (241) enrolled in a training class.



Community Services May 2025 report

HIGHLIGHTS

Compiled by: Francesca Ramirez

- **CEAP:** Since May 5th, 505 applications have been received for Hays and Blanco Counties and Caldwell County has received 337 applications for a total of 842.
- 254 applications are still pending to be processed: 155 for Hays/Blanco Counties and 99 for Caldwell County.
- The Hays and Caldwell CEAP team have expended \$477,497.28 in funding and have \$479, 560.72 remaining through 12/31.
- From April 29th- May 1st, Doug Mudd and some of the CEAP team attended TACAA's (Texas Association of Community Action Agencies) conference in Corpus Christi



TOP Program (Transition Out of Poverty)

- Currently one family of two is still enrolled. They had to restart the program due to a medical leave of absence. They are now scheduled to transition out of poverty in August.



TBRA (Tenant Based Rental Assistance) Program

- We currently have 6 active applicants.
- 4 inspections have been completed, 1 is pending. One applicant is still looking for a place to live.
- 1 lease has been signed to begin assistance 06/01, 4 leases are pending





COMMUNITY SERVICES MAY 2025 REPORT

HIGHLIGHTS

Compiled by: Francesca Ramirez

- The **San Marcos Senior Citizen Center** has a total enrollment of 85 clients as of April 30th.
- Average daily attendance can vary between 21-53 with Food Bank Tuesdays being the busiest day for staff.
- Texas State fraternity and sorority groups led craft projects as well as gardening workshops.
- Upcoming activities include: Mother's Day Celebration, 4th of July Painting, jewelry making workshop, and introduction of Body Pump classes (hand weight class).
- The Community Services Department alongside The San Marcos Senior Center are gearing up for the center's 3rd annual Christmas in July event and hope to continue to receive over 1000 items that will benefit the seniors. This year an Amazon Wish List will be created.





MARCH & APRIL
2025

REPRODUCTIVE SERVICES

6.6.1

Compiled by Ely Nieto

OUR SERVICES

The Family Planning Clinic provides reproductive health care for men and women. These services include well women exams, pregnancy testing, testing and treatment of STIs, routine labs.

TITLE X CONTRACT GOALS

- serve 1421 unduplicated clients
- between 04/01/2024 -03/31/25
- to date we have served 1343 UDC
- 95% of goal was met



FAMILY PLANNING ACTIVITIES

- The Healthy Texas Women Navigator conducts weekly outreach at GJC
- CNA class at Old Mill
- ACC even at Kyle ACC Campus
- 11 clinics/minor Emergency Rooms



BREAST AND CERVICAL CANCER

Compiled by Lydia Perez

DIRECT SERVICES

- 57 screening mammograms
- 38 diagnostic procedures
- 9 women enrolled in Medicaid



OUTREACH/EVENTS

- Weekly presence at CommuniCare in Kyle
- Food Banks in San Marcos, Kyle & Buda
- Hemphill Elementary Health Fair
- Southside Community Center Health Fair
- Mobile Screening event sponsored by New Braunfels Volunteers in Medicine

ACHIEVEMENTS

- 57 Received a \$15,000 donation from CommuniCare
- Will be used to purchase marketing materials and supplies as needed



DIRECT SERVICES

- 119 unduplicated clients with no new intakes
- 1,003 Case management units
- Client enrollments:
 - Health Insurance: 10 clients – 20 insurance premium payments processed
 - Transportation: 29 clients provided with 104 round trip transports
 - Housing: 20 households assisted w/37 payments processed for assistance

- Client Viral Suppression Rate: **94%** (Standards of Care Goal is 85%)
- Actively participating in quality management activities to increase viral suppression rates
- Transportation Vacancy - have been successful accessing Lyft services to ensure clients are able to make it to their appointments without having to reschedule

- None, all contracts in place and program measures on track.



ACCESSING HEALTHCARE PROJECT

Compiled by David Wiley, Ph.D.

PROGRAM INFORMATION

- 2 YR \$1 Million grant from St. David's
- Focus: To identify and enroll/re-enroll Medicaid eligible clients

ACTIVITIES

- Outreach
- Formal partnerships with:
 - Public Libraries – Wimberley, Buda, Kyle & San Marcos
 - Hays County Food Bank
 - Southside Community Center
 - Hill Country Women's Health Collective
 - Hays County Health Department
 - Bastrop County Cares
- Development of master spreadsheet of all community partners
- Appointments being made through QR code

KEY UPCOMING ACTIVITIES

- Hiring a full-time, bilingual navigator
- Establishing standard "remote" site enrollment schedules
- Developing data collection protocols & procedures



Client Satisfaction Survey Results

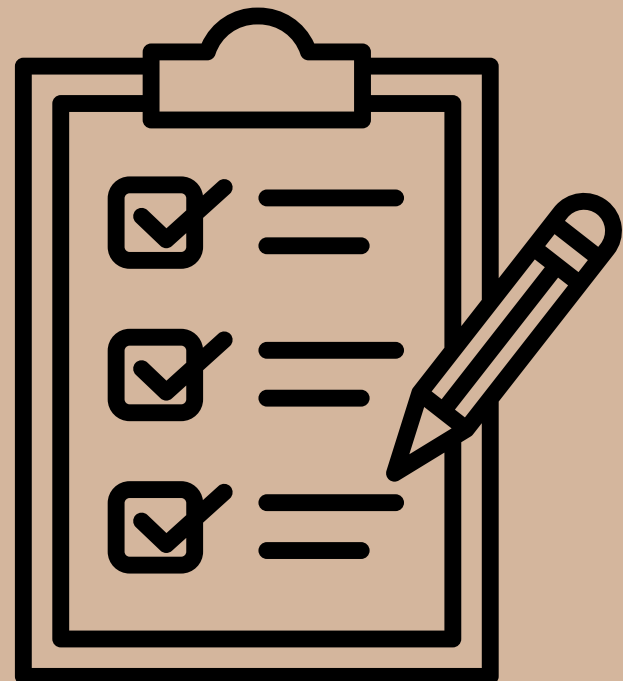


Family Planning Clinic

A row of five stars. The first four are yellow, and the fifth is grey, indicating a 4.5-star rating.

Survey Information

- Survey distributed on 4/10/25
- patients walking in to the clinic
- 20 patients completed survey
- of those 20 surveyed:
 - 40% were first time patients
 - 60% were returning patients
- positive feedback
- no alarming or negative responses



Survey Highlights

How long did you have to wait before you were seen by a staff member?

Less than 15
minutes

90%

Between 15-30
minutes

10%

Did you have any problems filling patient forms?

No
95%

Yes
5%

When you were asked personal questions, were the questions asked privately so others could not hear?



This clinic provides me with high quality health care?



In general, how comfortable are you talking about your health concerns with the nurse practitioner?

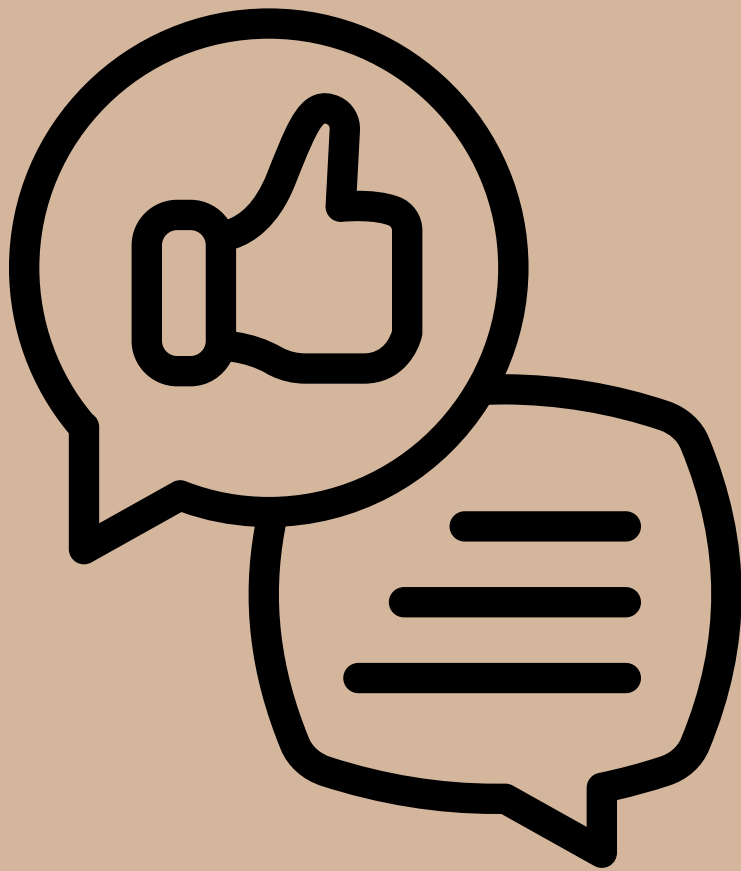
Very Comfortable
70%

Comfortable
30%

Overall, how happy are you with the quality of care that you receive from the nurse practitioner?

Very Satisfied
85%

Satisfied
15%



Comments

- I like the attention I get from the staff
- Great place for women
- Very simple process
- Thank you!
- Staff makes you feel comfortable and heard
- They did a very good job!
- Caring and attentive staff
- Always professional, friendly staff



HEAD START REPORT

MAY 2025

6.7.1

PROGRAM PLANNING BEGAN IN THE MONTH OF MARCH AND IS WELL UNDERWAY. WE HAVE REVIEWED THE CALENDARS FROM ALL FOUR SCHOOL DISTRICTS AND CREATED OUR ACADEMIC CALENDAR FOR THE 2025–2026 SCHOOL YEAR. ONE OF OUR PRIMARY GOALS IS TO DESIGNATE AT LEAST TWO DAYS EACH MONTH WHERE TEACHERS HAVE NO STUDENT RESPONSIBILITIES—WHETHER THROUGH HOLIDAYS, CONFERENCE DAYS, OR PROFESSIONAL DEVELOPMENT DAYS. THIS INITIATIVE IS DESIGNED TO SUPPORT STAFF WELL-BEING, REDUCE BURNOUT, AND PROVIDE ADDITIONAL TIME FOR DATA ENTRY AND PLANNING.

SELF-ASSESSMENT PLANNING IS ALSO IN PROGRESS. WE ARE ACTIVELY GATHERING DATA TO IDENTIFY OUR STRENGTHS AND HIGHLIGHT AREAS IN NEED OF IMPROVEMENT. AS ALWAYS, WE WELCOME AND ENCOURAGE PARTICIPATION FROM POLICY COUNCIL AND BOARD MEMBERS IN BOTH THE SELF-ASSESSMENT AND COMMUNITY NEEDS ASSESSMENT PROCESSES.

THERE ARE MANY EXCITING EVENTS TO LOOK FORWARD TO IN THE COMING MONTHS, INCLUDING OUR TEACHER OF THE YEAR ANNOUNCEMENTS, SITE-WIDE EGG HUNTS, END-OF-YEAR CELEBRATIONS, AND MORE!



Other news

Highlights

- New yard signs to advertise Head Start Enrollment
- New changing tables are being delivered to sites now
- All sites received new display boards outside to share information with families.

Upcoming Events

- **NHSA Conferene May 19-22, Columbus, OHIO**
- **Last day of Head Start May 23, 2025**

TSR

We're proud to recognize six outstanding educators who have successfully completed at least three years of the Texas School Ready (TSR) program, demonstrating their dedication to high-quality early childhood education. Each has completed over 100 hours of professional development in the program and over 60 hours of personalized coaching in the classroom. Congratulations to Rosa Longoria and Laura Patterson at Luling EHS, Maria Hernandez-Nunez at Luling HS, Thelma Rhodes at Hemphill EHS, and Jutta Chisolm and Dinhora Martinez at Lockhart EHS.

Welcome New Staff

- Parker Berger - AW Site Supervisor
- Seidi Polega - WC EHS Teacher
- Robert Zapata - Facilities & Maintenance Specialist
- Brittnee Mohle - Substitute
- Sara Briones - HH Floater
- Ariana Solis - WC EHS Teacher

Garden Grant

Thanks to a \$5,000 grant from ScottsMiracle-Gro, four locations in Central Texas facilitated by Community Action have planted the seeds of a new garden program where learning blossoms outside the classroom walls. Locations with new gardens include Head Start sites in Lockhart, Luling, Kyle, and San Marcos. The San Marcos Discovery Center donated the plants in each of our gardens. Article will be published in Community Impact in the near future.



Updated from OHS regarding the closing of 5 regional offices. Webinar explaining the new restructure of the regions. CAI is now part of Region 10 Southwest. Our region did not close but they did add 5 additional states and change the name. The regional office will remain in Dallas, Texas.



MARCH ENROLLMENT & ATTENDANCE

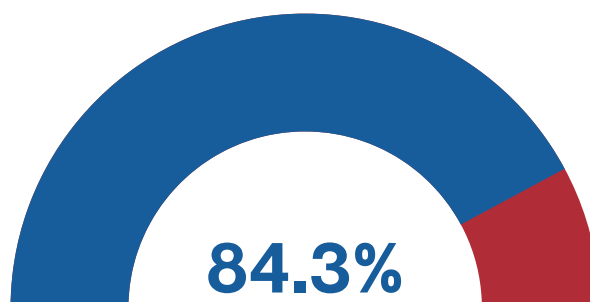
EARLY HEAD START ENROLLMENT

Site	Current/Funded
A. Washington CDC	46/48
William Crook CDC	16/16
Hemphill EHS	32-32
Lockhart CDC	16/16
Luling EHS	40/40

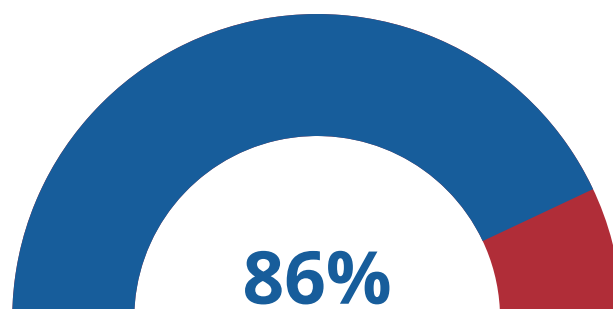
HEAD START ENROLLMENT

Site	Current/Funded
A. Washington CDC	15/15
Henry Bush CDC	68/68
Bonham PreK	60/60
Hemphill HS	85/85
Lockhart CDC	34/34
Luling CDC	34/34

EHS AVERAGE DAILY ATTENDANCE



HS AVERAGE DAILY ATTENDANCE



APRIL ENROLLMENT & ATTENDANCE

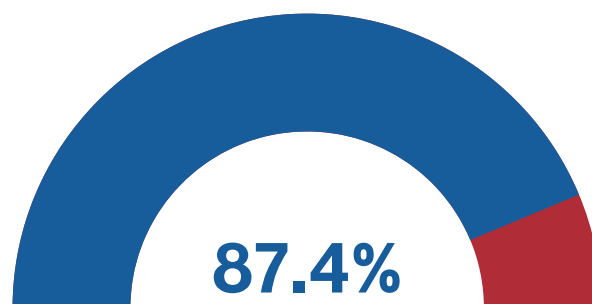
EARLY HEAD START ENROLLMENT

Site	Current/Funded
A. Washington CDC	48/48
William Crook CDC	16/16
Hemphill EHS	32/32
Lockhart CDC	16/16
Luling EHS	40/40

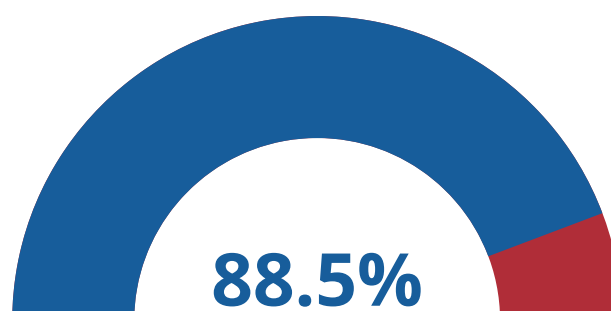
HEAD START ENROLLMENT

Site	Current/Funded
A. Washington CDC	15/15
Henry Bush CDC	67/68
Bonham PreK	59/60
Hemphill HS	85/85
Lockhart CDC	34/34
Luling CDC	34/34

EHS AVERAGE DAILY ATTENDANCE



HS AVERAGE DAILY ATTENDANCE



HEAD START TEACHER OF THE YEAR



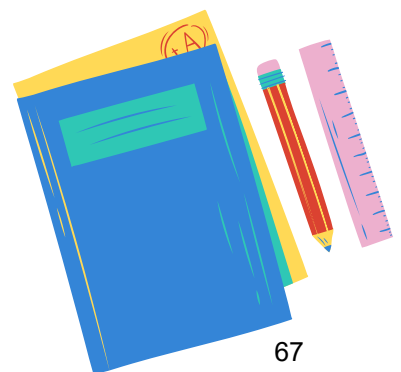
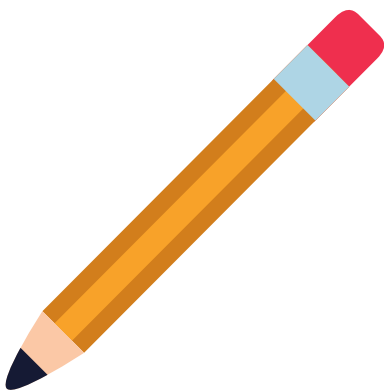
Debbie Sepeda
Luling CDC



HEAD START TEACHING ASSISTANT OF THE YEAR



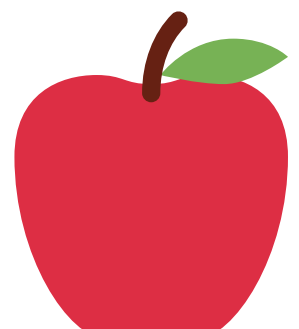
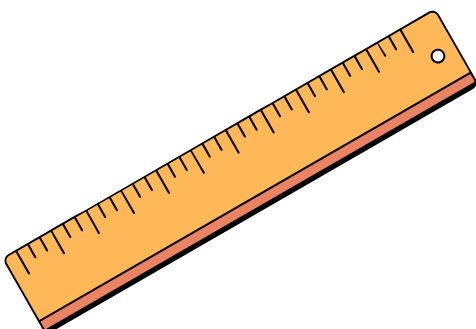
Carmen Avalos
Luling CDC



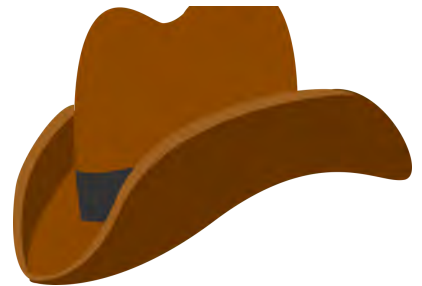
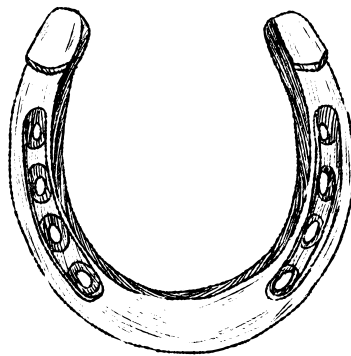
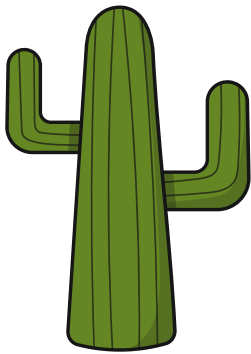
EARLY HEAD START TEACHER OF THE YEAR



Thelma Rhodes
Hemphill EHS



Head Start Western Family Dance



Site Activities

Henry Bush CDC



Hemphill EHS





A.Washington Picnics

6.7.1



Lockhart CDC



Bonham ISD



CAI Head Start Academic Calendar 2025-2026												
	August						September					
	M	T	W	T	F		M	T	W	T	F	
	28	29	30	31	1		1	2	3	4	5	1 - Labor Day
1- Return to Work / Regional Mtg	4	5	6	7	8		8	9	10	11	12	8 - DRDP Fall Wave Begins
4-15 Annual Training	11	12	13	14	15		15	16	17	18	19	8-19 CEC HS/EHS
18 - First day of school	18	19	20	21	22		22	23	24	25	26	26 - PD day
	25	26	27	28	29	10	29	30				29 - CLI Testing Wave 1
	October						November					
	M	T	W	T	F		M	T	W	T	F	
1-31 CLI Testing Wave 1 Cont			1	2	3		3	4	5	6	7	3 - Parent Conference Day EHS/HS
	6	7	8	9	10		10	11	12	13	14	3-7 CLI Testing Wave 1 Cont
13 - Indigenous People's Day	13	14	15	16	17		17	18	19	20	21	24 - PD day
20-24 Fall DRDP 1st Rating Week	20	21	22	23	24		24	25	26	27	28	24-28 Centers Closed Thanksgiving Week
31 - All Staff Day	27	28	29	30	31							
	December						January					
	M	T	W	T	F		M	T	W	T	F	1-2 Winter Break
	1	2	3	4	5					1	2	5 - PD day
	8	9	10	11	12		5	6	7	8	9	6 - Staff work day
19 - Half Day	15	16	17	18	19		12	13	14	15	16	7 - Winter DRDP Wave Begins
22-31 Winter break	22	23	24	25	26		19	20	21	22	23	12-30 CLI Testing Wave 2 Begins
	29	30	31				26	27	28	29	30	19 - MLK Day
	Febuary						March					
	M	T	W	T	F		M	T	W	T	F	
2-20 CLI Testing Wave 2 Cont	2	3	4	5	6		2	3	4	5	6	
13 - PD Day	9	10	11	12	13		9	10	11	12	13	16 - PD Day
16 - Home Visit Day EHS/HS	16	17	18	19	20		16	17	18	19	20	16-20 Spring Break
16-20 Winter DRDP Rating Week	23	24	25	26	27		23	24	25	26	27	23 - Spring DRDP 3rd Wave Begins
							30	31				
	April						May					4-8 Spring DRDP Rating Week
	M	T	W	T	F		M	T	W	T	F	4 - Parent Conference HS only
3 - Good Friday			1	2	3						1	21 - Last day of school/Half Day HS Only
6-30 CLI Testing Wave 3	6	7	8	9	10		4	5	6	7	8	22 - HS Work Day Only
	13	14	15	16	17		11	12	13	14	15	25 - Memorial Day
20 - PD Day	20	21	22	23	24		18	19	20	21	22	25 - Summer DRDP Wave Begins
	27	28	29	30			25	26	27	28	29	1-8 CLI Testing Wave 3 Cont
	June						July					
	M	T	W	T	F		M	T	W	T	F	
	1	2	3	4	5				1	2	3	3- 4th of July Holiday
8 - Parent Conference EHS Only	8	9	10	11	12		6	7	8	9	10	6-10 Summer DRDP Rating Week
19 - Juneteenth	15	16	17	18	19		13	14	15	16	17	16 - Last day of school/Half Day EHS
	22	23	24	25	26		20	21	22	23	24	17 - EHS Work Day Only
	29	30					27	28	29	30	31	
Professional Development												
Holiday / No School												
1st & Last Day of School												
HV/ PC												
Half Day for Children												
Staff Work Day												
Annual Training												

Child File Archiving Procedure

Policy: The purpose of this procedure is to provide staff with comprehensive guidance on the proper archiving and preparation of child files for storage. It includes specific instructions for the separate archiving of designated files.

Procedure: Child File Archiving Procedure

Purpose: This procedure breaks down the process of archiving child files for children who are exiting Early Head Start or Head Start. This procedure ensures that a child's records are archived together sufficiently in case it is necessary to retrieve these records. Failure to follow the Child File Archiving Procedure will result in disciplinary action as outlined by the Progressive Discipline Procedure.

Guidance:

Head Start Performance Standards [1303.24]

Child Care Licensing [746.603]

Caring For Our Children Standards [9.4.1.2]

Archiving by Program

Returning Children

- If the child is currently enrolled in EHS/HS and will be returning, the child file stays on site. After Re-enrollments are complete, staff must insert the 'previous program years' document in the existing child file and begin assembling the file for the next school year on top. Staff will not add updated documentation to the file until the previous program year has ended.

Children Exiting Mid-Year

- Files for children who exit the EHS or HS program during the school year must be disassembled and stored on site until the center conducts its archiving process.

Program Transitions

Early Head Start to Head Start:

- If a child attended EHS during the school year and is selected for HS, the entire EHS file must be disassembled and placed in a large brown envelope.
- This envelope will remain with the child's new HS file.
- If the child transfers to a different site, the EHS file must accompany them.
- EHS and HS files must remain separate, but can be stored together.
- The receiving HS Family Advocate will create a new HS file with updated program information.

Site to Site Transfers – same program

- For children transferring between sites, (e.g., Henry Bush to Bonham) files must be transferred no later than July 1.

- A transfer day will be coordinated by Family Advocates.
- Files do not need to be disassembled in this case.

File Collection & Storage – Operations Coordinator

Preparation

- Site Supervisor must request boxes and envelopes via Child Plus from the HS Office Manager.
- Child records from the Child's File should be placed in a large brown envelope and labeled on the top left corner with the following:
 - Center Name
 - School Year
 - Child's name CPID #
 - Date of birth
 - Date of the initial enrollment and exit date.

File Order Inside Envelope

- Records should be in the following order:
 - Child File contents
 - Family Service Binder contents (if applicable)
 - Confidential Binder contents (if applicable)
 - Family Service Attachments (if applicable)
 - OHS Reporting Module from Child Plus (if applicable)

Box Organization

- Envelopes must be placed inside boxes with the official File Archiving Box label.
- Do **not** write directly on the outside of the box.
- Attach a classroom roster (using **Child Plus Report 2125**) to the inside lid of each box. Tape only the four corners.

File Pick Up

- Site Supervisor must submit an **Operations Request Form** to arrange a pick up by Operations Specialist.
- The Operations Specialist will verify the number of boxes and files listed on the form at pickup and deliver them to the center storage facility: The Village Warehouse.

TRANSPORTATION INFORMATION – Operations Coordinator

- Site Supervisor will turn in all logs by July 1.
- All files will be taken to the Village Warehouse to be archived.

Village Warehouse- Archiving Process:

- Operations Coordinator will complete the following:
 - Child File Archiving Checklist to ensure that the envelopes are properly archived.
 - Place envelopes in locked filing cabinets, and ensure that **RED DOT** files are stored accordingly.
 - Remove classroom rosters from the box and file them with the files in the locked cabinets.
 - Label the filing cabinet drawer with center name and year(s)
 - ALL Records must be retained for **3 years** after archived with an exception of special circumstances (see Documentation Retention Chart).
-
- Keys to file cabinets stored at the Head Start Administrative offices.
 - Only Management Staff have access to the children's files once they have been archived.
 - Information that is to be shredded but not archived will sent to the warehouse in a box. The box will be labeled on the outside lid and outside of the box with the Outside of the Shredding Box form. (see Shredding/Destruction Procedure)
 - All boxes sent to be archived that are not completed correctly will be returned to the center for corrections.

RED DOT FILES – Program Director Oversight

Files for children flagged in ChildPlus with a **red flag** must have a red dot on the envelope.

Label these envelopes with:

- Center Name
- School Year
- Child's name/CP ID #
- Date of birth
- Date of the initial enrollment and exit dates.
- Highlight the child's name in **pink** on the classroom roster taped inside the box.

Red Dot Records/Special Circumstances include records that contain information that may pose a future liability to the agency:

- Legal disputes involving the agency

- Injuries requiring EMS or hospitalization of a client while seeking or receiving services at a Community Action Inc. site or while being transported in an agency vehicle.
- Reports of suspected abuse/neglect involving agency staff
- Suspension or termination of services for a participant
- Any time an OHS Report was made about a participant

Storing Red Dot Files

- These files should be archived with all other files, but a listing of red files should be forwarded to the Head Start Program Director using Child Plus **Report 4015.**
- Operations Coordinator will remove those files from the center box and file in a separate filing cabinet with a red dot. (Separate roster must be maintained for these files).
- Red Dot Files are stored in a separate locked cabinet marked with a red dot and retained for 3 years. A separate roster must be maintained for these files.

Mental Health & Disabilities

- Center staff must upload all related documentation to the corresponding Child Plus tabs including:
 - IEP/IFSP
 - Service pages
 - Progress notes and reviews
 - Monthly individual service logs
 - Permission to exchange confidential information
- Once uploaded, original paper documents may be shredded according to the File Destruction Procedure.

File Destruction - Operations Team

- File destruction is scheduled twice a year by the Head Start Program Director, who will schedule the shredding company, and inform the Operations Coordinator.
- The Operations Coordinator will notify the Operations Specialist of the date to ensure that the team is present.
- The Operations Coordinator will remove files for shredding according to the shredding and destruction procedure.
 - Files are removed with the envelopes.
 - Operations Coordinator completes the Document Destruction form and attaches the roster to it.

- Completed Document Destruction form (with attached roster) is filed in a binder located in the office of the Operations Coordinator.



Community Action Inc. Of Central Texas
 Head Start Program (zero-to-five)
 Policy and Procedure 2024-2025
 ERSEA & Transition Services

Policy: Enrollment Procedure

This policy provides expectations for staff to complete enrollment effectively and in a timely manner. It gives guidance for documentation needed for both the Child File and Child Plus and processes that will be shared with families during enrollment. Failure to adhere to the Enrollment Procedure will result in disciplinary action as outlined in the Progressive Discipline Procedure.

Guidance: Head Start Performance Standards [1302.1]
 Child Care Licensing Minimum Standards [746.501.13, 746.601]
 Caring for Our Children Standards [9.2.1.3]

Procedure: Enrollment Procedure

Purpose: The following procedure instructs staff to effectively enroll children in the program and informs families of program expectations that they will follow upon entry. It demonstrates tasks to be completed before a child is cleared to begin receiving services.

The Family Advocate completes the following with the family at enrollment. Enrollments are completed in person to acquire parent/guardian signatures. A child is considered enrolled once they attend the center. The date of enrollment starts the timeline for 45 and 90 day deadlines.

Steps to Completing Enrollment

1. The Family Advocate meets with the parent/guardian to complete enrollment paperwork. The Family Advocate will then email the Site Supervisor, teacher, and ERSEA & Transition Coordinator to notify them when enrollment has been completed.
2. The teacher meets with the parent/guardian to complete the First Home Visit.
 - Home Visits are to be completed prior to the child starting in the center and within 5 days from the completion of enrollment.
3. All needed support plans must be completed with Content Coordinators prior to the Student Family Review.
4. A Student Family Review will be completed with the Site Supervisor, Family Advocate, teacher, and as needed, Content Coordinators within 5 days from the completion of enrollment.
 - Add as *SFR - New Enrollee* in Child Plus.
5. A child may start once approval from the ERSEA & Transition Coordinator has been granted.

Documentation to be completed with family at the enrollment visit:

ERSEA & Transitions		
Form	Completion Instructions	Filing Instructions
Welcome to Head Start	Family Advocate reviews with parent/guardian	Give to parent/guardian.
Enrollment and Authorizations	Family Advocate completes with parent; Parent/guardian signs	<ul style="list-style-type: none"> ▪ Enter in Child Plus ▪ Print and file in Child File.
Emergency Card	Family Advocate fills in with parent/guardian; parent/guardian signs. <ul style="list-style-type: none"> ▪ Obtain parent/guardian ID if one still needs to be uploaded. 	<ul style="list-style-type: none"> ▪ Save original in Emergency Card folder on CAI computer network

		<ul style="list-style-type: none"> ▪ Upload Emergency Card & Parent/Guardian ID to Child Plus under Education tab ▪ Give copies to Site Supervisor and Teacher ▪ Original filed in Child File.
Parent Handbook	<ul style="list-style-type: none"> ▪ Family Advocate reviews with parent/guardian with a master copy in Enrollment Master Copy. ▪ Family Advocate will show the family it is online. 	Families can locate online or request a paper copy.
Parent Handbook Receipt & Acknowledgement	Parent/guardian signs.	Upload to Child Plus Under the Enrollment Tab. Original Filed in Child File.
Receipt of Parent Rights	Family Advocate reviews with parent/guardian. Parent/Guardian signs	Parent Rights document located online - link is on the receipt form Upload to Child Plus under the Enrollment tab Original filed in the Child file.
Transition Event - New Enrollee	Family Advocate enters after completion of Enrollment	Event entered in Child Plus under the Education tab
Community Action Inc. of Central Texas Camera Acknowledgement (<i>Not applicable to William Crook CDC or Bonham</i>)	Family Advocate completes with parent; Parent/guardian signs	Event entered in Child Plus under Enrollment tab.
William Crook CDC Only William Crook CDC- Camera Acknowledgement	Family Advocate Completes with parent; Parent/Guardian signs	<ul style="list-style-type: none"> ▪ Enter in Child Plus
Health		
1 year and older only- TB Screening Questionnaire	Parent/Guardian signs	<ul style="list-style-type: none"> ▪ Enter in Child Plus ▪ Print & file in Child File
Infants 0-18m and children who use a crib regularly only- Infant Safe Sleep Policy	Parent/Guardian signs	Upload to Child Plus File original in Child File
Safe Sleep Environment	Family Advocate reviews with parent/guardian.	Located online or parent can request paper copy
How Lead Affects Your Child's Health	Family Advocate reviews with parent/guardian.	Located online or parent can request paper copy
Lead Risk Questionnaire	Family Advocate completes event in Child Plus.	Event entered in Child Plus under Health tab.
Health Statement for Participation	Parent takes to Health Professional to be signed and returned to center	<ul style="list-style-type: none"> ▪ Uploads to Child Plus under Health tab ▪ File in Child File
Immunization Record	Parent provides a copy.	<ul style="list-style-type: none"> ▪ Uploads to Child Plus under Immunizations (<i>copy may have been given with the application</i>) ▪ File in Child File
Secondhand Tobacco Smoke and the Health of Your Family	Family Advocate reviews with family	Located online or parent can request paper copy

Child Health History	Family Advocate completes in Child Plus.	<ul style="list-style-type: none"> ▪ Upload supporting documentation to Child Plus in Health - Attachments tab ▪ Health Coordinator enters Health Plan, if needed
Permission to Exchange Confidential Information	Family Advocate reviews and completes based upon information learned from family during Enrollment.	<ul style="list-style-type: none"> ▪ Upload into Health tab ▪ File in Family Service Binder
Flu Information	Family Advocate reviews with family.	Give to Parent
Early Head Start Only Vision and Hearing Questionnaires	Family Advocate completes each document with family.	Upload in Child Plus under Health attachments. Create an event under Health in Child Plus.
Education		
CLI Milestone Developmental Checklist	Family Advocate reviews with family. Parent reviews for first teacher visit.	Give to parent
Facilities & Maintenance		
Pedestrian Safety Training for Parents	Family Advocate review with parents	<ul style="list-style-type: none"> ▪ Document in Child Plus under Transportation for parent ▪ Located online or parent can request paper copy
Emergency Evacuation Information	Family Advocate reviews with parents	Give to parent
Nutrition		
WIC Fact Sheet	Family Advocate reviews with parent	Located online or parent can request a paper copy
USDA Building for the Future	Family Advocate reviews with parent	Located online or parent can request a paper copy
CACFP Information	Family Advocate reviews with parent	Located online or parent can request a paper copy
CACFP Complaint Form	Family Advocate reviews with parent	Located online or parent can request a paper copy
Food Substitution Form	1. Family Advocate completes in Child Plus with input from parent; parent signs a. If a <i>Yes</i> is generated for Food Substitution Form regarding special diet, a Food Substitution Agreement is signed b. Obtain doctor's note to confirm substitution.	<ul style="list-style-type: none"> ▪ Entered in Child Plus ▪ If needed, the Food Substitution Agreement is uploaded to attachments on the Health tab. ▪ Upload doctor's note to the Health tab and notify Nutrition Coordinator by setting event status to monitor.
Bonham Only- Nutrition Screening	Family advocate completes based on family need.	Entered in Child Plus under Nutrition.
Mental Wellness		
Wellness Follow-up (if applicable)	Family Advocate will complete with parent/guardian.	<ul style="list-style-type: none"> ▪ Entered in Child Plus
Permission to Exchange Confidential Information	Family Advocate reviews and completes based upon information	<ul style="list-style-type: none"> ▪ Upload to Child Plus Mental Health tab

	<p>learned from parents during the conversation.</p> <p>A separate form must be completed for each agency working with the child; the parent signs.</p>	<ul style="list-style-type: none"> ▪ Send original to MH&D Coordinator.
Bonham Only- Child Protection Unit Letter	Family Advocate will review with parent; parent signs.	Entered in Child Plus under Education. Upload attachment under CPU.
Disabilities <i>Only completed when points were received for concerns or when child is currently receiving services</i>		
Disability Follow-Up Form	Family Advocate will complete with parent/guardian.	<ul style="list-style-type: none"> ▪ Entered in Child Plus
Permission to Exchange Confidential Information	Family Advocate reviews and completes for each agency child receives services.	<ul style="list-style-type: none"> ▪ Upload to Child Plus Disability tab ▪ File in Family Services Binder
IEP/IFSP	IEP/IFSP current documentation	<ul style="list-style-type: none"> * Upload IEP/IFSP under Disability tab * Make sure we have goals
Family Services		
Permission to Exchange Confidential Information (if applicable)	Family Advocate reviews and completes based upon information learned from parent during above conversation	<ul style="list-style-type: none"> ▪ Upload to Child Plus Family Services tab ▪ Send original to Family Service Coordinator



Home Visiting Board Report

3/2025 - 4/2025



Prepared by:
Megan Campbell

Program Events & Updates

MARCH

Start Smart Hays & Caldwell (SSHC) held Steering Committee Meeting and focusing on Baby Day planning and Start Early Consultation work.

Hays Co Team hosted Family Movie Night at the Village to kick off spring break.

Caldwell Co Team hosted Gardening Day event with Lockhart Head Start.

Home Visiting Team received 'Foundations of Mental Health Training provided by LMSW, Nina Ramos.

State funder's office - Family Support Services conducted monitoring of Texas Home Visiting grant operations.



APRIL

Start Smart Hays & Caldwell (SSHC) hosted April meeting with group discussion facilitated by Start Early Consulting team. Discussion focused on planning for the future of the coalition. Additionally, SSHC hosted Baby Day events at the San Marcos Public Library and Lockhart's Dr. Eugene Clark Library Dr. Eugene Clark Library . **Asst. Home Visiting Program Director and Community Event Specialist** participated on Southside Community Center's Spring Fling event on behalf of SSHC.

Hays Co Team participated in Earth Day celebration at the Meadows Center & City of Kyle's Easter Egg-Stravaganza. **Caldwell Co Team** participated in the 412 Kids Easter Egg-Stravaganza.

Home Visiting Data

As of 5/1/25

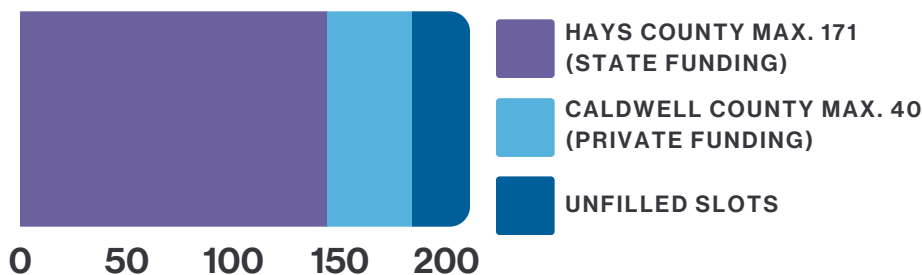


Personal Visits

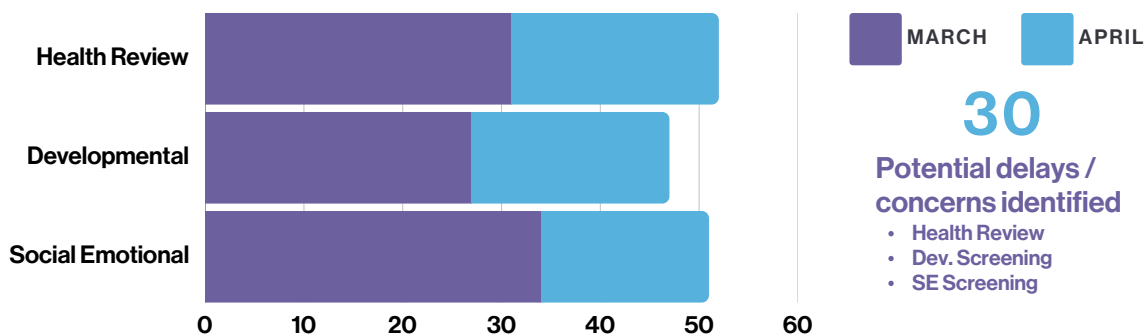
MARCH 226

APRIL 228

Family Enrollment



Screenings



Text Sign Up

Web Sign Up

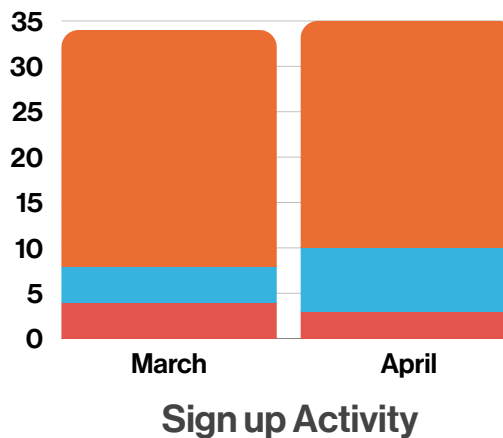
Integration

Hays & Caldwell Co Subscribers



766 ACTIVE ACCOUNTS

924 CHILDREN





2024-Grant Year 4

Youth Services Annual Report



Community Action, Inc.
of Central Texas
— DEVELOPING OPPORTUNITIES —



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Introduction

The Core Four Partnership is between the City of San Marcos, Hays County, San Marcos Consolidated Independent School District and Texas State University. This Partnership was formalized through a city ordinance that Council approved on February 18, 2020. The ordinance created the provision for Youth Services which allowed Community Action, Inc. of Central Texas to hire a Youth Services Director. Cristal Lopez, MA was hired on January 25, 2021. Through this process the San Marcos Commission on Children and Youth (SMCCY) and The San Marcos Youth Commission formally transitioned to the following groups below:

Core Four Policy Group

CITY OF SAN MARCOS

Stephanie Reyes, City Manager
Alyssa Garza, City Council Member Place 3
Lorenzo Gonzalez, City Council Member Place 5

HAYS COUNTY

Ruben Becerra, Hays County Judge
Peyton Wagner, Behavioral Health Coordinator

SAN MARCOS CISD

Dr. Michael Cardona, Superintendent
Clem Cantu, District 5 Trustee

TEXAS STATE UNIVERSITY

Dr. Michael O'Malley, Dean of the College of Education
Dr. Michelle Hamilton, Professor

Core Four Task Force

CITY OF SAN MARCOS

Jessica Ramos, Assistant Director of Parks and Recreation
Julie Hollar, Youth Services Bureau Director

HAYS COUNTY

Matthew Gonzalez, Department Manager

SAN MARCOS CISD

Clem Cantu, District 5 Trustee,
Anne Halsey, President

TEXAS STATE UNIVERSITY

Dr. Michelle Hamilton, Professor
Dr. Amy Weimer, Professor

Youth Task Force

PRESIDENT

Ruby Wilsford
(Spring 2024)
Haley Aguilar
(Summer/Fall 2024)

MEMBERS

Austin Ault
Rosario Castro
Angelina Vazquez
Brisha Canahuati
Aurelia Garza
Kendall Opiela
Autumn Friesenhahn
Danielle Martinez
Braxsten Williams
Brennyn Williams
Cecilia Barrientos
Christa Rosas
Craig Warnecke
Jayden Steggell
Khatin Raymond
Laila Rodriguez
Maddie Purcell
Malcom Guerre
Maureena Lucio
Miller Kentworthy
Morgan Scott
Sophia Robertson
Citlali Itzel Salinas

The Youth Services Director facilitates with each of these entities to implement the goals of the 2013 Youth Master Plan.

The Youth Services Director meets annually with the Core Four Policy Group and monthly with the Core Four Task Force and Youth Task Force.

The Core Four Task Force set Initiatives for the 2024 Grant Year:

- Build a sustainable Youth Task Force
- Facilitate a sustainable SMTX Mental Health Coalition
- Strengthening mentoring opportunities for youth
- Complete a Community Needs Assessment for youth through the development of the Youth Coalition

These were the four main focus impact areas for Year 4 of the Youth Services Grant that is housed at Community Action, Inc. of Central Texas.



Our Story

It is the mission of the Core Four Partnership to ensure that Youth Services implements after Positive Youth Development (PYD) framework. In 2021 the Core Four Partnership participated in Texas Youth Action Network Collaborative which provided training on PYD. PYD intentionally works with youth and young adults to engage youth within their communities, schools, organizations, peer groups, and families. It highlights the strengths that young people have and involve them in decision making. PYD model can:

- Guide communities in organizing services, opportunities, and supports.
- Assist youth and young adults to reach their full potential.
- Emphasize a shift in engaging youth as partners versus problems.

The PYD approach builds on the strengths youth have and uses this belief as the foundation of all services for youth and young adults. (Texas Health and Human Services- Adolescent Health). The Core Four Partnership while rooted in the 2013 Master Plan aims to grow it's partnership through the positive youth development approach. To keep the spirit of 2013 Youth Master Plan alive the Core Four Task Force wants to ensure that youth are "healthy, active, and safe (physically and emotionally), and academically productive and motivated."

According to the 2013 Youth Master Plan:

They envisioned a community where youth develop the skills

- To be civically engaged
- Become emerging leaders
- Who are good stewards of resources
- Grow up to be prepared for college and career
- Overall become contributing members of the community.

The goal of youth services is to uphold the integrity of the 2013 Youth Master Plan while also understanding the current landscape of youth and young adults in San Marcos. The Core Four Partnership distributed a community needs assessment in Year 4 to allow for more current data to help guide the work of the partnership.

The development of the Community Needs Assessment was possible through funding from Texas Youth Action Network and the establishment of working group that consisted of community partners in San Marcos.

The needs assessment focused on the following three areas: mental health, sense of belonging, and college/career opportunities. Findings were shared via community meetings in May 2024 and published on community action website. The findings helped the partnership align it's goals and refocus on the needs of youth and young adults in San Marcos/Hays county.

Our 2024 Impact Areas ^{6.9}

The Impact Areas of the 2024 Core Four Partnership were set by the Core Four Task Force. The Core Four Task Force continued to focus on meeting the goals set in 2023, while also pivoting to best serve youth in the Greater San Marcos Area. The Youth Task Force continues to be the foundation of Youth Services, while also strengthening the SMTX Mental Health Coalition, expanding to include the Youth Coalition and explore the Childcare Expansion Initiative that was tasked to the Core Four Partnership in November 2024.



01. Youth Services

The Youth Services Director received training from Texas Youth Action Network (TYAN) which provides the framework that youth services implements. As youth services grows, we aim to provide positive youth development opportunities for local area youth and provide positive youth development training for community partners. Youth Services serves as TYAN Regional Pod Leader for region 7. Through this opportunity youth services will continue to provide youth programming and support for adults who work with youth to promote a PYD culture.



02. Youth Task Force

The Youth Task Force functions as a Youth-Adult Partnership that promotes positive youth development through youth-led activities. The Core Four Task Force Liaison, Jessica Ramos, Assistant Director of Parks and Recreation for the City of San Marcos provides support and guidance for the Youth Task Force. The priority areas for the YTF include service and leadership development. Their end of year project is to provide a free youth-led leadership conference. The Live Your Best Life Conference: Healthy Habits had 60 attendees in June 2024 and 32 applicants for the YTF in Fall 2024. YTF had 25 members in 2024. YTF Officers facilitate mental health workshops for the Girls Like Us Spring and Summer Camps.



03. SMTX Mental Health Coalition

The SMTX Mental Health Coalition was created in 2018 in response to concerns outlined the City's Youth Master Plan. To continue the work that was started, the Youth Services Director in partnership with the Core Four Task Force Liaison, Anne Halsey, School Board President for SMCISD and Dr. Amy Weimer served on the steering committee to help facilitate the SMTX Mental Health Coalition to help ensure coalition partners are able to access meetings, information, and support from the coalition partners. Their primary goal in 2024 was to provide Mental Health First Aid Training and ASIST Training for San Marcos through our partnership with Hill Country MHDD Centers. The YSD also serves as the chair of the Youth Mental Health Working Group for the Healthy Hays Coalition to support alignment efforts and reduce duplication.



04. Mentoring /Youth Coalition

The Youth Services Director with support from TYAN and a working group comprised of the Greater San Marcos Youth Council, TXST SOAR Scholars, SMPL Star Teens, San Marcos Public Housing Authority and TXST Student Support Services Association established the Youth Coalition. Their primary goal in Year 1 was to develop a community needs assessment for youth between the ages of 11-24, parents, & Key Stakeholders. Findings were shared in Spring 2024. SOAR presented at the Undergraduate Research Conference at Texas State University in April 2024. The YC Steering committee developed Positive Youth Development training in Fall 2024 to be held in Spring 2025. They also onboarded Communities in Schools from Goodnight Middle School and Miller Middle School to serve on the steering committee. YSD to partner with the Chamber of Commerce to help address mentor pool challenges.





Measuring Progress

Initiative	Goals	Year 4 Outcomes
Youth Task Force	Growth- Expand the Youth Task Force to Include (18-21 *College Age Students) & to include 8th Grade Students that will help to establish a pipeline for the Youth Task Force	YTF accepted four new 8th Grade students who joined the Youth Task Force in Fall 2024. This includes youth from SMHS, SMA, and home school youth. We also launched our YATF board with a founding member who attends Texas State University. The goal is to continue to maintain YTF and build out the YATF 18+ -24. Membership for 2204: 25 YTF and 1 YATF.
SMTX Mental Health Coalition	Sustainability, Growth, education & awareness	Steering Committee established to help lead the coalition. Committee members include CENIKOR Foundation- Project AIM & SMCISD Project AWARE. Through our partnership with Hill Country we trained 1,494 in Hays County in MHFA. This include the partnership with SMCISD to train 700+ Teachers and Staff in August 2024.
Youth Coalition	Complete a Community Needs Assessment to provide information on youth mental health, sense of belonging and college and career supports.	Youth Coalition established a working group that developed a needs assessment. Highlights can be found here and Complete Report here . Surveyed 619 Youth/Young Adults and 135 Key stakeholders/Parents. Findings: 1) About 1 in 3 Youth and Young Adults feel socially distant, which may lead to depression and anxiety. 2) Basic needs, such as safety and access to healthy food, are not being met across the age groups. This impacts depression and anxiety rates amongst the youth. 3) Youth and Young Adults are interested in community events, lifestyle programs, career planning, and academic support services.
YOUTH SERVICES	Seek additional training and support to allow for positive youth development programming.	Youth Services serves as Texas Youth Action Network Pod Leader for Region 7 Year 1 ended in April 2024 and May kicked off Year 2 with \$80,000 in funding to support the work of the Core Four Partnership. YS also selected to serve as a mentor for PYD through TYAN and selected to be a host site for Regional Learning Institute in 2025.

Youth Services Strategy ^{6.9}

Year 5 of the Core Four Partnership Youth Services Grant will continue the work that was set in Year 4 by the Core Four Task Force. To further develop and strengthen youth services the following goals have been developed.

Goal	Measure	Projected Outcome
Maintain Active membership in the Youth Task Force	Participation from voting members YTF to attend 80% of activities.	Increase participation in YTF activities.
Increase YATF membership	Develop 2 partnerships that engage Young Adults.	increase Young Adult membership in Young Adult Task Force
STMX Mental Health Coalition to address Mental Health Recommendation's from the Community Needs Assessment	Host a strategic planning meeting to update coalition priority areas and future plans	host trainings and community events that address the recommendations from the CNA from 2024
Provide education and awareness for youth mental health	Facilitate Mental Health First Aid Training, ASIST Training, and other trainings to increase education and awareness around mental health. Promote Suicide Awareness month in September and Mental Health Awareness month in May.	To train 100 community members in MHFA, ASIST and other mental health trainings in Hays County.
Increase volunteer pool for Big Brothers Big Sisters	Recruit 10-15 volunteers to go through the BBBS match process	Partner with the chamber of commerce and education committee to help support a robust mentor volunteer applicant pool.
Expand the Youth Coalition	Increase Youth Coalition General Membership	Serve 10-15 youth who actively participate in the youth coalition general meetings.
Annual Youth Survey	Youth Coalition will continue to prioritize the Youth Survey to ensure we are effectively tracking	Youth Coalition set goals based on the results of the CNA and offer coalition training and activities to support these goals
Childcare Expansion Initiative	Address the following: 1) Establish a working group 2) Develop a Sustainable Funding Strategy 3) Submit a competitive funding application	Establish a working group to create a plan to address the childcare needs in San Marcos/Hays County.

Our 2024 Highlights



01. Youth Services

Continues to establish partnerships that help support the Core Four Initiatives. Through these partnerships and collaborations we have been able to leverage community resources to provide mental health training, youth-led events, and positive youth development opportunities for youth in San Marcos. The Core Four Partnership was also tasked with a the Childcare Expansion Initiative for 2025. Youth Services hosted self-compassion painting event and Bystander Intervention Movie Night in Fall 2024.



02. Youth Task Force

The Youth Task Force has 25 active voting members that participate and provide youth-led activities in the community. They have partnered with HCWC, SMA NHS, SMCISD NHS, Key Club, and theatre club to support various activities that include:

- Facilitated an supply drive for the little libraries in San Marcos to restock the books
- YTF Seniors received 1:1 college support
- Provided Loteria for seniors at Stone Brook Assisted Living Center
- Hosted Holiday event for the senior residents at Springtown Villas in Fall 2024
- Hosted YTF leadership retreat for members in July 2024
- Facilitated a Spring and Summer 2024 workshop for the Girls Like Us Camps
- Participated in Farmer Fred's Fall and Spring Carnivals 2024
- Completed their Annual Report for September 2023- August 2024
- YTF Officers attended the annual YAC Summit in Spring 2024
- Hosted youth leadership conference in June 2024
- Launched partnership with HCWC in Fall 2024 to host workshops on:
 - Bystander Intervention
 - Self-Compassion
 - Everyday Consent



03. SMTX Mental Health Coalition

The Coalition rebranded the annual Live Better Together Mental Health and wellness event to the Vibrant Visions: Mental Health and Wellness in May 2024. This event featured art from 21 youth to be part of the display at the San Marcos Public Library. The event included a resource fair and career panel discussion. The coalition focuses on providing mental health education in Hays County. The coalition developed a list of local resources that was updated in Spring 2024.



04. Mentoring Opportunities/Youth Coalition

Youth Services will focus efforts on assisting recruitment efforts to support Big Brothers Big Sisters of Central Texas to strengthen the pool of volunteers in order to increase the number of youth served in Hays County. Our goal is to recruit 10-15 volunteers who can commit to one year of volunteer service with BBBS. Additionally, through the youth coalition the working group will transitioned to steering committee in Fall 2024 and extend membership to new partners with an interest in youth and young adults and promoting positive youth development opportunities. The Youth Coalition will increase the general membership participation and plan community PYD trainings for Spring 2025. The findings from the CNA will guide the priorities and goals of the youth coalition and Core Four Partnership. Year 2 of the survey was completed in partnership with SMCISD Project Aware.

Acknowledgements

The Core Four Partnership: City of San Marcos, Hays County, San Marcos Consolidated Independent School District, and Texas State University would like to express it's gratitude to the community and the following groups/organizations for their continued support of Youth Services:

Community Action, Inc. of Central Texas
 City of San Marcos – Parks and Recreation
 SMTX Mental Health Coalition & Steering Committee
 Youth Coalition Work Group
 Texas Youth Action Network at Texas A & M University
 San Marcos CISD Project AWARE
 San Marcos Public Library- Star Teens
 San Marcos Public Housing Authority- Teen Programs
 Texas State University- Translational Health Research Center
 Texas State University- SOAR Scholars
 Texas State University- Student Support Services Association
 Texas State University- Center for Diversity and Gender Studies
 Texas State University- Sociology
 Texas State University- Family and Consumer Sciences
 Hill Country MHDDC- MHFA Training Team
 Cenikor Foundation- Project AIM
 Greater San Marcos Youth Council
 Youth Services Bureau
 Hays Caldwell Women's Center
 Communities in School of Central Texas



**We look forward to Year 5
and our continued work in
creating positive youth
development opportunities
through the support of the
Core Four entities and our
community partners.**



Contact

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 Director of Youth Services
 Community Action, Inc. of Central Texas

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linktr.ee/corefourpartnership

youthservices@communityaction.com

 @smtxytf



COMMUNITY ACTION, INC. OF CENTRAL TEXAS					
					F
Proposed FY 2025-2026 Senior Citizens Program Budget					
					Total
Categories	Other Sources	HAYS CO.	CITY OF SM	CAPCO	SRS BUDGET
Personnel					
Center Director - San Marcos 30 hrs/wk - 52 wks @20.29		\$14,552.00	\$8,100.00	\$9,000.00	\$31,652.00
\$23,400.00					\$0.00
Activity Specialist 30 hrs/wk - 52 wks @15.47		\$9,046.00	\$0.00	\$15,087.00	\$24,133.00
\$13,750.00				\$0.00	\$0.00
Total Personnel Costs	\$0.00	\$23,598.00	\$8,100.00	\$24,087.00	\$55,785.00
Fringe Benefits		\$4,402.00	\$1,281.00	\$7,340.00	\$13,023.00
Total Personnel with Fringe	\$0.00	\$28,000.00	\$9,381.00	\$31,427.00	\$68,808.00
Meals and Food		\$0.00	\$0.00	\$0.00	\$0.00
Special Holiday Meals (Thankg. etc)			\$300.00	\$350.00	\$650.00
Materials and Supplies					
Office Supplies	\$700.00	\$0.00	\$1,000.00	\$1,000.00	\$2,700.00
Arts & Crafts / Recreation Supplies		\$0.00	\$0.00	\$1,000.00	\$1,000.00
Total Materials and Supplies	\$700.00	\$0.00	\$1,000.00	\$2,000.00	\$3,700.00
Occupancy Costs					
Building Maintenance		\$0.00	\$0.00	\$5,000.00	\$5,000.00
Utilities	\$4,525.00	\$0.00	\$4,869.00	\$2,768.00	\$12,162.00
Alarm		\$0.00	\$700.00	\$875.00	\$1,575.00
Janitorial/Lawn	\$1,360.00	\$0.00	\$1,665.00	\$1,535.00	\$4,560.00
Equipment Maintenance		\$0.00	\$800.00	\$500.00	\$1,300.00
Building / Liability Insurance		\$0.00	\$100.00	\$300.00	\$400.00
Total Occupancy Costs	\$5,885.00	\$0.00	\$8,134.00	\$10,978.00	\$24,997.00
Transport and Travel					
		\$0.00	\$200.00	\$0.00	\$200.00
Other General Costs					
Telephone/Internet		\$0.00	\$800.00	\$900.00	\$1,700.00
Postage		\$0.00	\$50.00	\$45.00	\$95.00
Staff Development		\$0.00	\$135.00	\$0.00	\$135.00
Advertising		\$0.00	\$0.00	\$0.00	\$0.00
Audit		\$0.00	\$0.00	\$0.00	\$0.00
Total Other General Costs		\$0.00	\$985.00	\$945.00	\$1,930.00
Grand Total	\$6,585.00	\$28,000.00	\$20,000.00	\$45,700.00	\$100,285.00

Hay County - Family Planning Clinic
Proposed Budget
2025-2026

Item 7.1.2

PERSONNEL - SALARIES Total	54000.00
FRINGE by TYPE of BENEFIT	
Social Security (FICA)	4131.00
State Unemployment Tax Act (SUTA)	1058.00
Retirement	1620.00
Insurance-Medical	1727.00
Insurance-Worker's Compensation	464.00
FRINGE by TYPE of BENEFIT Total	<u>9000.00</u>
INDIRECT COSTS	<u>7000.00</u>
Grant Total	70000.00

COMMUNITY ACTION, INC OF CENTRAL TEXAS

Accounting & Financial Procedures Manual

Effective Date(s) of Accounting Policies

The effective date of all accounting policies described in this manual is May 15, 2025. If a policy is added or modified subsequent to this date, the effective date of the new/revised policy will be indicated parenthetically immediately following the policy heading.

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INTRODUCTION

The following accounting manual is intended to provide an overview of the accounting policies and procedures applicable to the Community Action, Inc., of Central Texas, which shall be referred to as “CAI of CENTRAL TEXAS” or “the Organization” throughout this manual.

CAI of CENTRAL TEXAS is incorporated in the state of Texas. CAI of CENTRAL TEXAS is exempt from federal income taxes under IRC Section [501(c)(3)] as a nonprofit corporation.

This manual shall document the financial operations of the Organization. Its primary purpose is to formalize accounting policies and selected procedures for the accounting staff and to document internal controls.

GENERAL POLICIES

BUSINESS CONDUCT

Practice of Ethical Behavior

Unethical actions, or the appearance of unethical actions, are unacceptable under any conditions. The policies and reputation of Community Action, Inc. of Central Texas depend to a very large extent on the following considerations.

Each employee must apply her/his own sense of personal ethics, which should extend beyond compliance with applicable laws and regulations in business situations, to govern behavior where no existing regulation provides a guideline. It is each employee's responsibility to apply common sense in business decisions where specific rules do not provide all the answers.

In determining compliance with this standard in specific situations, employees should ask themselves the following questions:

1. Is my action legal?
2. Is my action ethical?
3. Does my action comply with Community Action, Inc. of Central Texas policy?
4. Am I sure my action does not appear inappropriate?
5. Am I sure that I would not be embarrassed or compromised if my action became known with the Organization or publicly?
6. Am I sure that my action meets my personal code of ethics and behavior?
7. Would I feel comfortable defending my actions on the 6 o'clock news?

Each employee should be able to answer "yes" to all of these questions before taking action.

Each Director, Manager and supervisor is responsible for the ethical business behavior of her/his subordinates. Directors, Managers and supervisors must weigh carefully all courses of action suggested in ethical as well as economic terms, and base their final decisions on the guidelines provided by this policy as well as their personal sense of right and wrong.

Conflicts of Interest

In addition, no employee, officer, or agent of Community Action, Inc. of Central Texas shall participate in the selection, award, or administration of a contract involving Community Action, Inc. of Central Texas if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, or any member of her or his immediate family, his or her partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected.

Compliance With Laws, Regulations and Organization Policies

Community Action, Inc. of Central Texas does not tolerate the willful violation or circumvention of any Federal, state, local, or foreign law by an employee during the course of that person's employment; nor does the Organization tolerate the disregard or circumvention of Community Action, Inc. of Central Texas policy or engagement in unscrupulous dealings. Employees should not attempt to accomplish by indirect means, through agents or intermediaries, that which is directly forbidden.

Implementation of the provisions of this policy is one of the standards by which the performance of all levels of employees will be measured.

Disciplinary Action

Failure to comply with the standards contained in this policy will result in disciplinary action as described in Community Action, Inc. of Central Texas Personnel Policies.

FRAUD POLICY

Scope

This policy applies to any fraud or suspected fraud involving employees, officers or directors, as well as members, vendors, consultants, contractors, funding sources and/or any other parties with a business relationship with Community Action, Inc. of Central Texas. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship with Community Action, Inc. of Central Texas.

Policy

Management is responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Each member of the management team will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity.

Any fraud that is detected or suspected must be reported immediately to the Executive Director or, alternatively, to the Chair of the Community Action, Inc. of Central Texas **Board of Directors**, who coordinates all investigations.

Actions Constituting Fraud

The terms fraud, defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:

1. Any dishonest or fraudulent act
2. Forgery or alteration of any document or account belonging to Community Action, Inc. of Central Texas
3. Forgery or alteration of a check, bank draft, or any other financial document
4. Misappropriation of funds, securities, supplies, equipment, or other assets of Community Action, Inc. of Central Texas
5. Impropriety in the handling or reporting of money or financial transactions
6. Disclosing confidential and proprietary information to outside parties
7. Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services to Community Action, Inc. of Central Texas.
8. Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment
9. Any similar or related irregularity

Other Irregularities

Irregularities concerning an employee's moral, ethical, or behavioral conduct should be resolved by the departmental management and the Executive Director.

If there is a question as to whether an action constitutes fraud, contact the Executive Director, Fiscal Officer or the Board President of the Board of Directors for guidance.

Investigation Responsibilities

The Executive Director has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. The Executive Director may utilize whatever internal and/or external resources it considers necessary in conducting an investigation. If an investigation substantiates that fraudulent activities have occurred, the Executive Director will issue reports to the Community Action, Inc. of Central Texas Board of Directors. Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel, as will final dispositions of the case.

If suspected fraud or other wrongdoing involves programs funded in whole or in part with federal funds, additional responsibilities, such as special reporting and disclosure to the awarding agency, may apply to the organization. It is the policy of Community Action, Inc. of Central Texas to fully comply with all additional reporting, disclosure and other requirements pertaining to suspected acts of fraud as described in award documents.

Confidentiality

The Board of Directors, Executive Director and Fiscal Officer treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the Executive Director, Fiscal Officer or the President of the Board of Directors immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act (see **Reporting Procedures** section below).

Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect Community Action, Inc. of Central Texas from potential civil liability.

Authority for Investigation of Suspected Fraud

The Executive Director and or President of the Board of Directors of Community Action, Inc. of Central Texas:

1. Free and unrestricted access to all Community Action, Inc. of Central Texas records and premises, whether owned or rented; and
2. The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who may use or have custody or any such items or facilities when it is within the scope of their investigations.

Reporting Procedures

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way.

An employee who discovers or suspects fraudulent activity will contact the Executive Director, Fiscal Officer or the President of the Board of Directors immediately. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual(s), his or her attorney or representative(s), or any other inquirer should be directed to the Executive Director, President of the Board of Directors or legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiry is "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation", "the crime", "the fraud", "the forgery", "the misappropriation", or any other specific reference.

The reporting individual should be informed of the following:

1. Do not contact the suspected individual in an effort to determine facts or demand restitution.
2. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the Community Action, Inc. of Central Texas legal counsel, Executive Director or the President of the Board of Directors.

ORGANIZATIONAL STRUCTURE

The Role of the Board of Directors

CAI of CENTRAL TEXAS is governed by its Board of Directors, which is responsible for the oversight of the organization by:

1. Planning for the future
2. Establishing broad policies
3. Identifying and proactively dealing with emerging issues
4. Interpreting the organization's mission to the public
5. Soliciting prospective contributors
6. Hiring the Executive Director
7. Establishing and maintaining programs and systems designed to assure compliance with terms of contracts and grants

The board is responsible for hiring and periodically evaluating the organization's Executive Director, who shall be responsible for the day-to-day oversight and management of CAI of CENTRAL TEXAS.

Committee Structure

The board of directors shall form committees in order to assist the board in fulfilling its responsibilities. These committees represent vehicles for parceling out the board's work to smaller groups, thereby removing the responsibility for evaluating all of the details of particular issues from the full board's consideration. Standing board-level committees of CAI of CENTRAL TEXAS consist of the following:

1. Executive Committee
2. Finance Committee
3. Audit Committee
4. Nominating Committee
5. By-Laws Committee
6. Fund Raising Committee
7. Personnel committee
8. Executive Director Evaluation Committee

Specific guidelines regarding the composition and election of the board of directors and committees are described in the organization's by-laws.

ACCOUNTING DEPARTMENT OVERVIEW

Organization

The accounting department consists of staff who manage and process financial information for CAI of CENTRAL TEXAS. The positions comprising the accounting department of CAI of CENTRAL TEXAS, and the abbreviations of each position used throughout this manual, are as follows:

Fiscal Officer (FO)
Bookkeeper(s)
Payroll Clerk (PRC)

Other officers and employees of CAI of CENTRAL TEXAS who have financial responsibilities, and the abbreviations of each position used throughout this manual, are as follows:

Executive Director
Division Directors
Audit Committee
Executive Committee
Full Board of Directors

Responsibilities

The primary responsibilities of the accounting department consist of:

General Ledger
Budgeting
Cash and Investment Management
Asset Management
Grants and Contracts Administration
Purchasing
Accounts Receivable and Billing
Cash Receipts
Accounts Payable

Cash Disbursements
 Payroll and Benefits
 Financial Statement Processing
 External Reporting of Financial Information
 Bank Reconciliation
 Reconciliation of Sub-Ledgers
 Compliance with Government Reporting Requirements
 Annual Audit
 Leases

GENERAL LEDGER AND CHART OF ACCOUNTS

The general ledger is defined as a group of accounts that supports the information shown in the major financial statements. The general ledger is used to accumulate all financial transactions of CAI of CENTRAL TEXAS, and is supported by subsidiary ledgers that provide details for certain accounts in the general ledger. The general ledger is the foundation for the accumulation of data and reports.

Chart of Accounts Overview

The chart of accounts is the framework for the general ledger system, and therefore the basis for CAI of CENTRAL TEXAS's accounting system. The chart of accounts consists of account titles and account numbers assigned to the titles. General ledger accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense and gain and loss account.

CAI of CENTRAL TEXAS's chart of accounts is comprised of six types of accounts:

1. Assets
2. Liabilities
3. Net Assets
4. Revenues
5. Expenses
6. Gains and Losses

Distribution of Chart of Accounts

All CAI of CENTRAL TEXAS employees involved with account coding responsibilities (assignment or review of coding) or budgetary responsibilities will be issued a current chart of accounts. As the chart of accounts is revised, an updated copy of the chart of accounts shall be distributed to these individuals promptly.

Control of Chart of Accounts

CAI of CENTRAL TEXAS's chart of accounts is monitored and controlled by the Fiscal Officer. Responsibilities include the handling of all account maintenance, such as additions and deletions. Any additions or deletions of accounts should be approved by the Fiscal Officer, who ensures that the chart of accounts is consistent with the organizational structure of CAI of CENTRAL TEXAS and meets the needs of each division and department.

Account Definitions

General Ledger

Account Range

1000 - 1999

Category

Assets

Definition

Assets are probable future economic benefits obtained or controlled by the organization as a result of past transactions or events. Assets of CAI of CENTRAL TEXAS are classified as current assets, fixed assets, contra-assets, and other assets.

Current assets are assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Some examples are cash, temporary investments, and receivables that will be collected within one year of the statement of financial position date.

Fixed assets are tangible assets with a useful life of more than one year that are acquired for use in the operation of the organization and are not held for resale.

Contra-assets are accounts that reduce asset accounts, such as accumulated depreciation and reserves for uncollectible accounts receivable

Other assets include long-term assets that are assets acquired without the intention of disposing them in the near future. Some examples are security deposits, property and long-term investments.

2000 – 2999

Liabilities

Liabilities are probable future sacrifices of economic benefits arising from present obligations of the organization to transfer assets or provide services to other entities in the future as a result of past transactions or events. Liabilities of CAI of CENTRAL TEXAS are classified as current or long-term.

Current liabilities are probable sacrifices of economic benefits that will likely occur within one year of the date of the financial

statements or which have a due date of one year or less. Common examples of current liabilities include accounts payable, accrued liabilities, short-term notes payable, and deferred revenue.

Long-Term Liabilities are probable sacrifices of economic benefits that will likely occur more than one year from the date of the financial statements. An example is the non-current portion of a mortgage loan.

3000 - 3999 **Net Assets**

Net Assets is the difference between total assets and total liabilities. See the next section for CAI of CENTRAL TEXAS's policies on classifying net assets.

4000 - 4999 **Revenues**

Revenues are inflows or other enhancements of assets, or settlements of liabilities, from delivering or producing goods, rendering services, or other activities that constitute an organization's ongoing major or central operations. Revenues of CAI of CENTRAL TEXAS include membership dues, conference registrations, and sales of publications.

Revenues of CAI of CENTRAL TEXAS also include contributions received from donors and grants received from government agencies, private foundations and corporations.

5000 - 5999 **Expenses**

Expenses are outflows or other using up of assets or incurrences of liabilities from delivering or producing goods, rendering services, or carrying out other activities that constitute CAI of CENTRAL TEXAS's ongoing major or central operations.

6000 – 6999 **Gains and Losses**

Gains are increases in net assets from peripheral or incidental transactions and from all other transactions and other events and circumstances affecting the organization except those that result from revenues or contributions.

Losses are decreases in net assets from peripheral or incidental transactions and from all other transactions and other events and circumstances affecting the organization except those that result from expenses.

Gains or losses occur when CAI of CENTRAL TEXAS sells a fixed asset or writes off as worthless a fixed asset with remaining book value.

Classification of Net Assets

Net assets of the Organization shall be classified based upon the existence or absence of donor-imposed restrictions as follows:

Unrestricted Net Assets - Net assets that are not subject to donor imposed stipulations.

Temporarily Restricted Net Assets - Net assets subject to donor imposed stipulations that may or will be satisfied through the actions of the Organization and/or the passage of time.

Permanently Restricted Net Assets - Net assets subject to donor imposed stipulations that the Organization permanently maintain certain contributed assets. Generally, donors of such assets permit the Organization to use all or part of the income earned from permanently restricted net assets for general operations or for specific purposes.

Net assets accumulated by CAI of CENTRAL TEXAS that are not subject to donor imposed restrictions, but which the board of directors of the Organization has earmarked for specific uses, shall be segregated in the accounting records as "board-designated" funds within the unrestricted category of net assets.

Changes to the Chart of Accounts

Additions to, deletions from, or any other changes to CAI of CENTRAL TEXAS's standard chart of accounts shall only be done with the approval of the Fiscal Officer.

Fiscal Year of Organization

CAI of CENTRAL TEXAS shall operate on a fiscal year that begins on November 1 and ends on October 31.

Journal Entries

All general ledgers entries that do not originate from a subsidiary ledger shall be supported by journal vouchers or other documentation, which shall include a reasonable explanation of each such entry. Examples of such journal entries include:

1. Recording of noncash transactions
2. Corrections of posting errors
3. Non-recurring accruals of income and expenses

Certain journal entries, called recurring journal entries, occur in every accounting period. These entries may include, but are not limited to:

1. Depreciation of fixed assets
2. Amortization of prepaid expenses
3. Accretion of discounts on promises to give
4. Accruals of recurring expenses
5. Amortization of deferred revenue

Support for recurring journal entries shall be in the form of a schedule associated with the underlying asset or liability account or, in the case of short-term recurring journal entries or immaterial items, in the form of a journal_voucher.

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POLICIES ASSOCIATED WITH REVENUES AND CASH RECEIPTS

REVENUE

Revenue Recognition Policies

CAI of CENTRAL TEXAS receives revenue from several types of transactions. Revenue from each of these types of transactions is recognized in the financial statements of CAI of CENTRAL TEXAS in the following manner:

1. **Grant income** - Monthly accrual based on incurrence of allowable costs (for cost-reimbursement awards) or based on other terms of the award (for fixed price, unit-of-service, and other types of awards)
2. **Contributions** - Recognized as income when received, unless accompanied by restrictions or conditions (see the next section on contribution income)

Immaterial categories of revenue may be recorded on the cash basis of accounting (i.e. recorded as revenue when received) as deemed appropriate by the Fiscal Officer.

CONTRIBUTIONS RECEIVED

Definitions

The following definitions shall apply with respect to the policies described in this section:

Contribution - An unconditional transfer of cash or other assets to the Organization, or a settlement or cancellation of the Organization's liabilities, in a voluntary nonreciprocal transfer by another entity acting other than as an owner.

Condition - A donor-imposed stipulation that specifies a future and uncertain event whose occurrence or failure to occur gives the promisor a right of return of the assets it has transferred to the Organization or releases the promisor from its obligation to transfer its assets.

Restriction - A donor-imposed stipulation that specifies a use for the contributed asset that is more specific than broad limits resulting from the nature of the Organization, the environment in which it operates, and the purposes specified in CAI of CENTRAL TEXAS's articles of incorporation and bylaws. Restrictions on CAI of CENTRAL TEXAS's use of an asset may be temporary or permanent.

Nonreciprocal Transfer - A transaction in which an entity incurs a liability or transfers assets to CAI of CENTRAL TEXAS without directly receiving value from CAI of CENTRAL TEXAS in exchange.

Promise to Give - A written or oral agreement to contribute cash or other assets to CAI of CENTRAL TEXAS.

Exchange Transaction - A reciprocal transaction in which CAI of CENTRAL TEXAS and another entity each receive and sacrifice something of approximately equal value.

Distinguishing Contributions from Exchange Transactions

CAI of CENTRAL TEXAS receives income in the form of contributions, revenue from exchange transactions, and income from activities with characteristics of both contributions and exchange transactions. CAI of CENTRAL TEXAS shall consider the following criteria, and any other relevant factors, in determining whether income will be accounted for as contribution income, exchange transaction revenue, or both:

1. CAI of CENTRAL TEXAS's intent in soliciting the asset, as stated in the accompanying materials;
2. The expressed intent of the entity providing resources to CAI of CENTRAL TEXAS (i.e. does the resource provider state its intent is to support CAI of CENTRAL TEXAS's programs or that it anticipates specified benefits in exchange?);
3. Whether the method of delivery of the asset is specified by the resource provider (exchange transaction) or is at the discretion of CAI of CENTRAL TEXAS (contribution);
4. Whether payment received by CAI of CENTRAL TEXAS is determined by the resource provider (contribution) or is equal to the value of the assets/services provided by CAI of CENTRAL TEXAS, or the cost of those assets plus a markup (exchange transaction);
5. Whether there are provisions for penalties (due to nonperformance) beyond the amount of payment (exchange transaction) or whether penalties are limited to the delivery of assets already produced and return of unspent funds (contribution); and
6. Whether assets are to be delivered by CAI of CENTRAL TEXAS to individuals or organizations other than the resource provider (contribution) or whether they are delivered directly to the resource provider or to individuals or organizations closely connected to the resource provider.

Accounting for Contributions

CAI of CENTRAL TEXAS shall recognize contribution income in the period in which the Organization receives restricted or unrestricted assets in nonreciprocal transfers, or unconditional promises of future nonreciprocal asset transfers, from donors. Contribution income shall be classified as increases in unrestricted, temporarily restricted, or permanently restricted net assets based on the existence or absence of such restrictions.

Unconditional promises to give shall be recorded as assets and increases in temporarily restricted net assets (contribution income) of CAI of CENTRAL TEXAS in the period that CAI of CENTRAL TEXAS receives evidence that a promise to support the Organization has been made. Unconditional promises

to give that are to be collected within one year shall be recorded at their face value, less any reserve for uncollectible promises, as estimated by management. Unconditional promises to give that are collectible over time periods in excess of one year shall be recorded at their discounted net present value. Accretion of discount on such promises to give shall be recorded as contribution income in each period leading up to the due date of the promise to give. The interest rate that shall be used in calculating net present values of unconditional promises to give is the risk-free rate of return available to CAI of CENTRAL TEXAS at the time the Organization receives a promise from a donor.

When the final time or use restriction associated with a contributed asset has been met, a reclassification between temporarily restricted and unrestricted net assets shall be recorded.

When it receives support in the form of volunteer labor, CAI of CENTRAL TEXAS shall record contribution income and assets or expenses if one of the following two criteria is met:

1. The contributed service creates or enhances a nonfinancial asset (such as a building or equipment), or
2. The contributed service possesses all three of the following characteristics:
 - a. It is the type of service that would typically need to be purchased by CAI of CENTRAL TEXAS if it had not been contributed,
 - b. It requires specialized skills (i.e. formal training in a trade or profession), and
 - c. It is provided by an individual possessing those specialized skills.

Contributed services that meet all preceding criteria shall be recorded at the fair market value of the service rendered.

Receipts and Disclosures

CAI of CENTRAL TEXAS and its donors are subject to certain disclosure and reporting requirements imposed under the Internal Revenue Code and the underlying Regulations. To comply with those rules, CAI of CENTRAL TEXAS shall adhere to the following guidelines with respect to contributions received by the Organization.

For any separate contribution received by CAI of CENTRAL TEXAS, it shall provide a receipt to the donor. The receipt shall be prepared by a staff member of CAI of CENTRAL TEXAS. All receipts prepared by CAI of CENTRAL TEXAS shall include the following information:

1. The amount of cash received and/or a description (but not an assessment of the value) of any noncash property received;
2. A statement of whether CAI of CENTRAL TEXAS provided any goods or services to the donor in consideration, in whole or in part, for any of the cash or property received by the Organization from the donor, and
3. If any goods or services were provided to the donor by CAI of CENTRAL TEXAS, a description and good faith estimate of the value of those goods or services.

When CAI of CENTRAL TEXAS receives cash in excess of \$75, or noncash property with a value in excess of \$75, as part of a quid pro quo transaction, the Organization shall follow additional disclosure procedures. For purposes of this paragraph, a "quid pro quo" transaction is one in which CAI of CENTRAL TEXAS receives cash or property in a transaction that is part contribution and part exchange transaction (i.e. the value of the goods or services provided to the donor by CAI of CENTRAL TEXAS is less than the value of cash or property provided by the donor). In such instances, CAI of CENTRAL TEXAS shall provide to the donor a receipt stating that only the amount contributed in excess of the fair market value of the goods or services provided by CAI of CENTRAL TEXAS may be deducted as a charitable contribution. The receipt shall also include a good-faith estimate of the fair market value of the goods or services provided to the donor by CAI of CENTRAL TEXAS.

IRS rules provide for certain exceptions to the preceding disclosure rules applicable to quid pro quo transactions. As such, CAI of CENTRAL TEXAS shall not provide receipts when it receives cash or property in excess of \$75 in any of the following circumstances:

1. The goods provided to the donor during 2001 bear CAI of CENTRAL TEXAS's name or logo and have an aggregate cost of \$7.60 or less;
2. The goods provided to the donor in 2001 have a fair market value equal to no more than 2% of the contribution or \$76, whichever is less; or
3. The gift received by CAI of CENTRAL TEXAS resulted from the Organization's 2001 fundraising appeal that included articles worth no more than \$7.60, as well as a request for contributions and a statement that the recipient may keep the article even if a contribution is not made.

The preceding thresholds are adjusted for inflation by the IRS on an annual basis. Inflation adjustments subsequent to 2001 are incorporated into this policy manual by reference.

It is the policy of CAI of CENTRAL TEXAS to comply with all current federal and state rules regarding solicitation and collection of charitable contributions, whether specifically addressed in this manual or not, as well as all future revisions to those rules.

Classification of Income and Net Assets

All income received by CAI of CENTRAL TEXAS is classified as "unrestricted", with the exception of the following:

1. Grants and other awards received from government agencies or other grantors, which are classified as temporarily restricted
2. Special endowments received from donors requesting that these funds be permanently restricted for specific purposes

From time to time, CAI of CENTRAL TEXAS may raise other forms of contribution income which carry stipulations that CAI of CENTRAL TEXAS utilize the funds for a specific purpose or within a specified time period identified by the donor of the funds. When this form of contribution income is received, CAI of CENTRAL TEXAS shall classify this income as Temporarily Restricted income.

As with all Temporarily Restricted net assets, when the restriction associated with a contribution has been met (due to the passing of time or the use of the resource for the purpose designated by the donor), CAI of CENTRAL TEXAS will reclassify the related net assets from "Temporarily Restricted" to "Unrestricted" in its Statement of Financial Position and reflect this reclassification as an activity in its Statement of Activities.

From time to time, the CAI of CENTRAL TEXAS Board of Directors may determine that it is appropriate to set funds aside for specific projects. To the extent these set-asides result from a Board action, rather than a donor-imposed requirement, the resulting set-aside shall be classified as "unrestricted". However, to identify these funds as being set aside for special projects, such set-asides shall be labeled "Board-Designated" funds within the unrestricted net assets of CAI of CENTRAL TEXAS, and shall be reported as a separate component of unrestricted net assets on the CAI of CENTRAL TEXAS financial statements.

CASH RECEIPTS

Overview

Cash (including checks payable to the organization) is the most liquid asset an organization has. Therefore, it is the objective of CAI of CENTRAL TEXAS to establish and follow the strongest possible internal controls in this area.

Processing of Checks and Cash Received in the Mail

For funds that are received directly at CAI of CENTRAL TEXAS (i.e. payments not mailed to a lockbox), cash receipts are centralized to ensure that cash received is appropriately directed, recorded and deposited on a timely basis.

Mail is opened and a listing of cash/checks received shall be prepared in an open area, in the presence of other employees, and under the supervision of a senior accounting department representative. The individual preparing the daily list of receipts shall be someone that is not involved in the accounts receivable or accounts payable process.

A deposit slip is prepared from the cash/checks received and compared to the daily receipts listing for discrepancies. Deposits are prepared and taken to the bank by an individual other than the employee who prepared the daily cash receipts listing.

Endorsement of Checks

It is the policy of CAI of CENTRAL TEXAS that all checks received that are payable to the Organization shall immediately be restrictively endorsed by the individual who prepares the daily receipts listing. The restrictive endorsement shall be a rubber stamp that includes the following information:

1. For Deposit Only
2. CAI of CENTRAL TEXAS
3. The bank name
4. The bank account number of CAI of CENTRAL TEXAS

Timeliness of Bank Deposits

It is the policy of CAI of CENTRAL TEXAS that bank deposits will be made on a daily basis, unless the total amount received for deposit is less than \$250.00. In no event shall deposits be made less frequently than weekly.

POLICIES ASSOCIATED WITH EXPENDITURES AND DISBURSEMENTS

PURCHASING POLICIES AND PROCEDURES

Overview

THE POLICIES DESCRIBED IN THIS SECTION APPLY TO ALL PURCHASES MADE BY CAI OF CENTRAL TEXAS.

ADDITIONAL POLICIES APPLICABLE ONLY TO THOSE PURCHASES MADE UNDER FEDERAL AWARDS ARE DESCRIBED IN THE SECTION "POLICIES ASSOCIATED WITH FEDERAL AWARDS."

It is the policy of CAI of CENTRAL TEXAS to follow a practice of ethical, responsible and reasonable procedures related to purchasing, agreements and contracts, and related forms of commitment. The policies in this section describe the principles and procedures that all staff shall adhere to in the completion of their designated responsibilities.

Responsibility for Purchasing

All Division directors shall have the authority to initiate purchases on behalf of their department, within the guidelines described in this policies manual. In addition, Division directors may delegate purchasing authority to responsible individuals within their department. Division directors shall inform the accounting department of all individuals that may initiate purchases or prepare purchase orders. The accounting department shall maintain a current list of all authorized purchasers of CAI of CENTRAL TEXAS.

The accounting department shall be responsible for processing purchase orders. The Division director has final approval authority over all purchases and contractual commitments as defined in this policy.

Use of Purchase Orders and/or Check Request

It is the policy of CAI of CENTRAL TEXAS to utilize a limited purchase order system for purchasing goods and services. A properly completed Purchase Order shall contain the following information, at a minimum:

1. Specifications or statement of services required
2. Vendor name, address, point of contact and phone number
3. Source of funding (if applicable)
4. Delivery or performance schedules
5. Delivery, packing and transportation requirements

6. Special conditions (if applicable)
7. Catalog number, page number, etc. (if applicable)
8. Net price per unit, less discount, if any
9. Total amount of order
10. Authorized signature
11. Date PO prepared

Purchase orders shall be pre-numbered, kept in a secure area in the accounting department, and issued upon request from an authorized purchaser.

The following types of expenditures **do not** require a purchase order and are submitted for payment by Check Request: Travel advances and expense reimbursements, professional dues and memberships, renewal of subscriptions, petty cash replenishment, utilities, telephone, insurance, contracted services, rent, license renewals, medical and other payments related directly to client assistance.

Authorizations and Purchasing Limits

All completed purchase orders must be signed by the preparer and approved by the Division director or designated representative.

All contracts in excess of \$5,000 between CAI of CENTRAL TEXAS and outside parties must be reviewed and approved by the Division director or Fiscal Officer, as well as the Executive Director. The Executive Director is the only person authorized to enter into any contract on behalf of CAI of CENTRAL TEXAS in excess of the \$5,000. These policies shall also apply to renewals of existing contracts.

Required Solicitation of Quotations from Vendors

Micro purchases (Purchases less than \$3,000) Purchases less than \$3,000 , may be purchased using the Micro purchase procedure. For Micro purchases the Purchaser should collect price and rate quotations through informal means such as documented phone quotes, advertisements, catalog pricing and internet pricing if they have information that the price does not appear reasonable (i.e. based on comparison to previous price paid, personal knowledge of the supply or purchase), or they have never purchased or have knowledge of the purchase. Price will be the overriding factor in micro purchases so it should be easily compared, delivery is standardized and not tied to any form performance outcomes.

Purchase decisions in excess of **\$3,000** for labor, equipment, supplies or services purchased, leased or contracted for shall be made only after receiving, written quotations from at least three (3) qualified vendors.

All Purchase decisions of \$149,999 or more shall be made by obtaining competitive proposals from at least three (3) responsible vendors. Sealed bids shall be utilized when required by a Federal awarding agency.

Solicitations for goods and services (requests for proposals) should provide for all of the following:

1. A clear and accurate description of the technical requirements for the material, product or service to be procured. In competitive procurements, such a description shall not contain features, which unduly restrict competition.
2. Requirements which the bidder/offeror must fulfill and all other factors to be used in evaluating bids or proposals (see the next section entitled "Evaluation of Alternative Vendors" for required criteria)
3. A description, whenever practicable, of technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards.
4. The specific features of "brand name or equal" descriptions that bidders are required to meet when such items are included in the solicitations.
5. The acceptance, to the extent practicable and economically feasible, of products and services dimensioned in the metric system of measurement.
6. Preference, to the extent practicable and economically feasible, for products and services that conserve natural resources and protect the environment and are energy efficient.
7. A description of the proper format, if any, in which proposals must be submitted, including the name of the CAI of CENTRAL TEXAS person to whom proposals should be sent.
8. The date by which proposals are due.
9. Required delivery or performance dates/schedules.
10. Clear indications of the quantity(ies) requested and unit(s) of measure.

Extensions of Due Dates and Receipt of Late Proposals

Solicitations should provide for sufficient time to permit the preparation and submission of offers before the specified due date. However, in the event that a prospective offeror requests an extension to a due date specified in a solicitation, and such an extension is both justified and compatible with the requirements of CAI of CENTRAL TEXAS, an extension may be granted by the purchasing representative.

Vendor proposals are considered late if received after the due date and time specified in the solicitation. All such late proposals shall be marked "Late Proposal" on the outside of the envelope and returned to the vendor unopened.

Evaluation of Alternative Vendors

Alternative vendors shall be evaluated on a weighted scale that considers the following criteria:

1. Adequacy of the proposed methodology of the vendor
2. Skill and experience of key personnel
3. Demonstrated company experience
4. Other technical specifications (designated by department requesting proposals)
5. Compliance with administrative requirements of the request for proposal (format, due date, etc.)
6. Vendor's financial stability
7. Vendor's demonstrated commitment to the nonprofit sector
8. Results of communications with references supplied by vendor
9. Ability/commitment to meeting time deadlines
10. Cost
11. Minority- or women-owned business status of vendor
12. Other criteria (to be specified by department requesting proposal)

Not all of the preceding criteria may apply in each purchasing scenario. However, in each situation requiring consideration of alternative vendors, the department responsible for the purchase shall establish the relative importance of each criterion prior to requesting proposals and shall evaluate each proposal on the basis of the criteria and weighting that have been determined.

After a vendor has been selected and approved by the Division director, the final selection shall be approved by the Executive Director prior to entering into a contract.

Affirmative Consideration of Minority, Small Business and Women-Owned Businesses

Positive efforts shall be made by CAI of CENTRAL TEXAS to utilize small businesses, minority-owned firms, and women's business enterprises, whenever possible. The following steps shall be taken in furtherance of this goal:

1. Ensure that small business, minority-owned firms, and women's business enterprises are used to the fullest extent practicable.
2. Make information on forthcoming opportunities available and arrange time frames for purchases and contracts to encourage and facilitate participation by small business, minority-owned firms and women's business enterprises.
3. Consider in the contract process whether firms competing for larger contracts tend to subcontract with small businesses, minority-owned firms and women's business enterprises.
4. Encourage contracting with consortiums of small businesses, minority owned firms and women's business enterprises when a contract is too large for one of these firms to handle individually.
5. Use the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Department of Commerce's Minority Business Development Agency in the minority-owned firms and women's business enterprises.

Special Purchasing Conditions

Emergencies:

Where equipment, materials, parts, and/or services are needed, quotations will not be necessary if the health, welfare, safety, etc., of staff and protection of Organization property is involved.

Single Distributor/Source:

Where there is only one (1) distributor for merchandise needed and no other product meets the stated needs or specifications, quotations will not be necessary.

Federally-Funded Programs:

Purchases that will be charged to programs funded with federal awards will be subject to additional policies. These policies are described in a separate section, "Policies Associated With Federal Awards."

Use of agency credit card for purchases

Corporate Cards are issued to employees in good standing only upon approval of the Executive Director when deemed necessary due to purchasing and operational responsibilities. Corporate Cards are to be used for business related purposes. Cash advances drawn from credit cards are not allowed.

Use of the Corporate Card is authorized for the purchase of local and domestic travel and goods and services on behalf of the Agency when vendor does not accept a PO for the purchase. Use of a credit card should not circumvent the Agency Purchasing Policies including the requirement to obtain a purchase order ("PO") when required, prior to using the credit card for the purchase

Each Card may be limited to a maximum set by the Executive Director who will determine the limit on the basis of expected need and available budget.

Cardholders must not exceed the credit limits that have been set for their Cards and must use their Cards in accordance with all Agency policies, including but not limited to:

- Procurement and expenditure policies and Budgetary restraints.
- All applicable government laws and regulations.

Internal and external auditors may perform periodic audits of Card use. All employees must fully cooperate and make all documents available when requested by auditors. Individuals who do not adhere to these policies and procedures risk revocation of their Card privileges and/or disciplinary action including termination of employment or prosecution.

The use of each Card is governed by the conditions set out in this policy and the relevant Cardholders' Responsibility Statement by the bank issuing each Card. Cardholders and their supervisors are responsible for ensuring that they adhere to this policy and the bank's policies.

Any employee who receives a Corporate Card must sign the Cardholder Agreement form acknowledging that they have reviewed and agree to comply with this and any related policies. (See Appendix A).

Cardholder Record Keeping and Retention

Detailed receipts must be submitted to Accounts Payable within 7 working business days of receipt of Card statements to enable timely payment of amounts due.

Cardholders must retain transactional evidence to support all charges. An acceptable receipt for expenses on the Card is an original receipt (which may include a receipt emailed by the vendor). Card purchases without receipts are ultimately the responsibility of the Cardholder.

Cardholders must reconcile original receipts to the Credit Card monthly statements and forward the approved statement and receipts to Fiscal Officer for further processing.

Cardholder must provide appropriate accounting codes on every receipt.

Cardholders should keep a copy of the card on file for his/her own records (back and front)

Reimbursement for return of goods and/or services must be credited directly to the Card. The Cardholder should receive no cash for return of goods.

Lost or stolen Cards must be cancelled immediately by the Cardholder by contacting the Lost/Stolen Cards Unit of the credit card bank along with notifying the Executive Director.

Prior to departure or termination from the Agency, the Cardholder must reconcile all expenditures on his/her Card account. The Card must be surrendered upon termination of employment or other request to the Executive Director.

Credit Card should be kept in a secure location when not in use.

Cardholder should maintain a sign out sheet when allowing another staff member to be in possession of the card.

Vendor Files and Required Documentation

The Accounting Department shall create a vendor folder for each new vendor from whom CAI of CENTRAL TEXAS purchases goods or services.

When required, the Accounting Department shall mail a blank Form W-9 to that vendor, along with a request for the vendor to complete and sign the W-9 or provide equivalent, substitute information and return it in the postage-paid envelope provided. Completed, signed Forms W-9 or substitute documentation shall be filed in the Accounting Department.

Ethical Conduct in Purchasing

Ethical conduct in managing the Organization's purchasing activities is an absolute essential. Staff must always be mindful that they represent the Board of Directors and share a professional trust with other staff and the general membership.

Receipt and Acceptance of Goods

A designated individual shall inspect all goods received. Upon receipt of any item from a vendor, the following actions shall immediately be taken:

1. Review bill of lading for correct delivery point
2. Verify the quantity of boxes/containers with the bill of lading
3. Examine boxes/containers for exterior damage
4. Note on the bill of lading any discrepancies (missing or damaged boxes/containers, etc.)
5. Sign and date the bill of lading
6. Retain a copy of the bill of lading
7. Remove the packing slip from each box/container
8. Compare the description and quantity of goods per the purchase order to the packing slip
9. Examine goods for physical damage
10. Count or weigh items, if appropriate

It is the policy of CAI of CENTRAL TEXAS to perform the preceding inspection procedures in a timely manner in order to facilitate prompt return of goods and/or communication with vendors.

ACCOUNTS PAYABLE MANAGEMENT

Overview

CAI of CENTRAL TEXAS strives to maintain efficient business practices and good cost control. A well managed accounts payable function can assist in accomplishing this goal from the purchasing decision through payment and check reconciliation.

It is the policy of CAI of CENTRAL TEXAS that the recording of assets or expenses and the related liability is performed by an employee independent of ordering and receiving. The amounts recorded are based on the vendor invoice for the related goods or services. The vendor invoice should be supported by an approved purchase order where necessary, and should be reviewed and approved by a [Division director] prior to being processed for payment. Invoices and related general ledger account distribution codes are reviewed prior to posting to the subsidiary system.

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

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

Recording of Accounts Payable

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

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

It is the policy of CAI of CENTRAL TEXAS that only original invoices will be processed for payment unless duplicated copies have been verified as unpaid by researching the vendor records. No vendor statements shall be processed for payment.

Accounts Payable Cut-Off

For purposes of the preparation of the Organization's monthly financial statements, all vendor invoices that are received, approved and supported with proper documentation are recorded in the month that the invoice originated and goods received if received with 14 days of month end.

Establishment of Control Devices

Control of invoices is established by the Accounting Department as soon as invoices are received. Upon receipt of invoices, each invoice shall be "date received" stamped and distributed for approval to the appropriate personnel.

Preparation of a Voucher Package

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

1. Vendor invoice (or employee expense report)
2. Packing slip (where appropriate)
3. Receiving report (or other indication of receipt of merchandise and authorization of acceptance)
4. Purchase order or Check request.

Processing of Voucher Packages

The following procedures shall be applied to each voucher package by the Accounting Department:

1. Check the mathematical accuracy of the vendor invoice.
2. Compare the nature, quantity and prices of all items ordered per the vendor invoice to the purchase order, packing slip and receiving report
3. Document the general ledger distribution, using the Organization’s current chart of accounts
4. Obtain the review and approval of the Division director (or their designee) associated with the goods or services purchased

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

Payment Discounts

To the extent practical, it is the policy of CAI of CENTRAL TEXAS to take advantage of all prompt payment discounts offered by vendors. When availability of such discounts is noted, and all required documentation in support of payment is available, payments will be scheduled so as to take full advantage of the discounts.

Employee Expense Reports

Reimbursements for travel expenses, business meals, or other approved costs will be made only upon the receipt of a properly approved and completed expense reimbursement form (see further policies under “Travel and Business Entertainment”). All receipts must be attached, and a brief description of the business purpose of trip or meeting must be noted on the form. Expense reports will be processed for payment in the next vendor payment cycle if received by the deadline. **Reconciliation of A/P**

Subsidiary Ledger to General Ledger

At the end of each monthly accounting period, the total amount due to vendors per the accounts payable subsidiary ledger shall be reconciled to the total per the accounts payable general ledger account (control account). All differences are investigated and adjustments are made as necessary.

TRAVEL AND BUSINESS ENTERTAINMENT

Travel Advances

Funds will be advanced for upcoming travel only upon receipt of a completed and properly approved request for travel advance. Travel advances are to be used only for the purpose intended. Travel expenses are to be made in accordance with the Organization's travel policies as explained later in this section.

Employees receiving travel advances are required to sign for the advance signifying their acknowledgement of, and agreement to, these policies. Employees receiving travel advances must submit an expense report within 30 days of returning from travel.

Employee and Director Business Travel

At the conclusion of an CAI of CENTRAL TEXAS business trip, an employee or member of the board of directors that has incurred business-related expenses should complete an Expense Report in accordance with the following policies:

1. Identify each separately incurred business expense (i.e. do not group all expenses associated with one trip together)
2. With the exception of tips, tolls and reimbursed mileage, all business expenses must be supported with invoices/receipts.
3. For all lodging and any expenditure other than meals, vendor receipts/invoices must be submitted. Credit card charge slips do not represent adequate supporting documentation – a hotel receipt must be obtained to substantiate all lodging expenditures.
4. For airfare, airline-issued receipts should be obtained. If a traveler fails to obtain a receipt, other evidence must be submitted indicating that a trip was taken and the amount paid (for example, a combination of an itinerary, a credit card receipt, and boarding passes).
5. Mileage may be reimbursed at the standard agency rate currently in effect, as determined by the Executive Director.
6. The business purpose of each trip must be adequately explained on each report.
7. Project/function codes must be identified for all expenditures.
8. For all meals and other business expenditures, the following must be clearly identified:
 - a. Names, titles, organizations, and business relationships of all persons entertained
 - b. The business purpose of the meal or other business event (topics discussed, etc.)
9. All expense reports must be signed and dated by the employee.
10. All expense reports must be approved by the employee's Division director.
11. Only one expense report form should be prepared for each trip.

When per diem rates are utilized, there is no requirement to obtain receipts from travelers to substantiate these components of business travel with the exception of lodging.

An employee will not be reimbursed for expense reports not meeting the preceding criteria. If the Expense Report results in a balance due to CAI of CENTRAL TEXAS (as a result of receiving a travel

advance greater than actual business expenditures), the employee must attach a check or sign a statement indicating authorization to settle the balance due through a payroll deduction.

No further travel advances will be issued to any employee who has an outstanding balance due to CAI of CENTRAL TEXAS from previous business trips.

Reasonableness of Travel Costs

CAI of CENTRAL TEXAS shall reimburse travelers only for those business-related costs that are reasonably incurred. Accordingly, the following guidelines shall apply:

1. Suites and other upgraded rooms at hotels shall not be allowed; Travelers should stay in standard rooms
2. When utilizing rental cars, travelers should rent midsize or smaller vehicles; Share rental cars whenever possible
3. Business-related long-distance telephone calls while away on business travel are permitted, but should be kept to a minimum; Expense reports should explain long-distance charges
4. Personal long-distance calls while away on business are reimbursable if kept to a minimum, such as one nightly call home to family; Personal calls in excess of this shall not be reimbursed
5. Whenever possible, travelers should utilize long-distance calling cards when placing calls while away on travel; Avoid using the hotel's long-distance service if possible
6. Reasonable tips for baggage handling shall be reimbursed; No receipts are required

Special Rules Pertaining to Air Travel

The following additional rules apply to air travel:

1. Air travel should be at coach class; First class air travel shall not be reimbursed unless there is a documented medical reason
2. Memberships in airline flight clubs is not reimbursable
3. Cost of flight insurance is not reimbursable
4. When airfare is \$500 or more, two quotes from a travel agency and/or an airline should be obtained and attached to the expense report
5. When returning on a Sunday or departing on a Saturday in order to obtain a cost savings in airfare due to the Saturday-night stayover, travelers should provide a total cost comparison (showing that the lower airfare plus an extra night lodging, meals & incidentals is less costly than airfare without the Saturday night stayover)
6. Cost of upgrade certificates is not reimbursable
7. Cost of canceling and rebooking flights is not reimbursable, unless it can be shown that it was necessary or required for legitimate business reasons (such as changed meeting dates, etc.)
8. Travelers must identify and pay for all personal flights, even if such flights are incorporated into a flight schedule that serves business purposes (i.e. CAI of CENTRAL TEXAS will not reimburse for the personal legs of a trip)

Spouse/Partner Travel

It is the policy of CAI of CENTRAL TEXAS not to reimburse any employee or board member for separate travel costs (air fare, etc.) associated with his/her spouse or partner. The cost of a shared hotel room need not be allocated between employee/director and spouse/partner for purposes of this policy.

CASH DISBURSEMENTS (CHECK-WRITING) POLICIES

Check Preparation

It is the policy of CAI of CENTRAL TEXAS to print vendor checks and expense reimbursement checks on a weekly basis. Checks shall be prepared by persons independent of those who initiate or approve expenditures, as well as those who are authorized check signers.

All vendor and expense reimbursement checks shall be produced in accordance with the following guidelines:

1. Expenditures must be supported in conformity with the purchasing, accounts payable, and travel and business entertainment policies described in this manual
2. Timing of disbursements should generally be made to take advantage of all early-payment discounts offered by vendors
3. Generally, all vendors shall be paid within 30 days of submitting a proper invoice upon delivery of the requested goods or services
4. Total cash requirements associated with each check run is monitored in conjunction with available cash balance in bank prior to the release of any checks
5. All supporting documentation is attached to the corresponding check prior to forwarding the entire package to an authorized check signer
6. Checks shall be utilized in numerical order
7. Checks will never be made payable to "bearer" or "cash"
8. Checks shall never be signed prior to being prepared
9. Upon the preparation of a check, vendor invoices and other supporting documentation shall immediately be canceled in order to prevent subsequent reuse.

Check Signing

All checks require two signatures.

Check signers should examine all original supporting documentation to ensure that each item has been properly checked prior to signing a check. Checks should not be signed if supporting documentation appears to be missing or there are any questions about a disbursement.

Mailing of Checks

After signature, checks are returned to the individual who prepared them, who then mails checks immediately. Checks shall not be mailed by individuals who authorize expenditures.

Voided Checks and Stop Payments

Checks may be voided due to processing errors by making proper notations in the check register and defacing the check by clearly marking it as "VOID". All voided checks shall be retained to aid in preparation of bank reconciliations.

Stop payment orders may be made for checks lost in the mail or other valid reasons. Stop payments are processed by telephone instruction and written authorization to the bank by accounting personnel with this authority. A journal entry is made to record the stop payment and any related bank fees.

Record-Keeping Associated with Independent Contractors

CAI of CENTRAL TEXAS shall obtain a completed Form W-9 or equivalent substitute documentation from all vendors to whom payments are made. A record shall be maintained of all vendors to whom a Form 1099 is required to be issued at year-end. Payments to such vendors shall be accumulated over the course of a calendar year.

PAYROLL & RELATED PROCEDURES

Payroll Administration

CAI of CENTRAL TEXAS operates on a bi-weekly payroll. For all CAI of CENTRAL TEXAS employees, a personnel file is established and maintained with current documentation.

Changes in Payroll Data

It is the procedure of CAI of CENTRAL TEXAS that all of the following changes in payroll data are to be authorized in writing:

1. New hires
2. Terminations
3. Changes in salaries and pay rates
4. Voluntary payroll deductions
5. Changes in income tax withholding status
6. Court-ordered payroll deductions

New hires, terminations, and changes in salaries or pay rates shall be authorized in writing by the appropriate Division director and the Executive Director.

Voluntary payroll deductions and changes in income tax withholding status shall be authorized in writing by the individual employee.

Payroll Taxes

The Accounting Department is responsible for ensuring all required tax forms are properly completed and submitted, and that all required taxes are withheld and paid. The Accounting Department may utilize the services of an outside payroll service center for the processing of payroll, as determined by the Fiscal Officer.

Preparation of Timesheets

Each CAI of CENTRAL TEXAS employee must submit to the Accounting Department a signed and approved timesheet no later than Monday following the close of each pay period. Timesheets shall be prepared in accordance with the following guidelines:

1. Each timesheet shall reflect all hours worked during the pay period (time actually spent on the job performing assigned duties), whether compensated or not
2. Timesheets shall be prepared electronically
3. Employees shall identify and record hours worked based on the nature of the work performed;
4. Compensated absences (vacation, holiday, sick leave, etc.) should be clearly identified as such;

After preparation, timesheets shall be approved by supervisor or their designees. Corrections identified by an employee's supervisor shall notify the employee by placing before final approval.

An Organization employee who is on leave, on travel, or is ill on the day that timesheets are due may telephone or e-mail timesheet information to his or her supervisor (or designated alternate). Time so submitted must reflect the actual time worked and the appropriate classifications. The employee must initial a timesheet submitted in this manner immediately upon his/her return to the office. Timesheets submitted in this manner shall bear the notation, "Time reported by telephone or e-mail by (employee) to (supervisor or designated alternate)." The timesheet shall be signed by the supervisor or the designated alternate. Supervisor will submit timesheet information electronically for employee.

Processing of Timesheets

Processing of timesheets in the accounting department is performed by the Payroll Clerk. The Payroll Clerk checks all timesheets, then transfers all timesheets into the payroll system.

The Payroll Clerk may not change or correct timesheets. When errors are noted, if a corrected and approved timesheet is not re-submitted in time to the Payroll Clerk, the employee may not receive a pay check until the next pay period.

Review of Payroll

The Fiscal Officer reviews payroll prior to its submission for processing.

POLICIES PERTAINING TO SPECIFIC ASSET AND LIABILITY ACCOUNTS

CASH AND CASH MANAGEMENT

Cash Accounts

General Checking Account (operating account):

The primary operating accounts provide for routine business check disbursements. All cash and credit card deposits, whether received at the CAI of CENTRAL TEXAS office are made to these accounts.

Cash transfers are done on an as needed basis to cover disbursements.

Payroll Account:

The payroll account is separate from the operating account. The payroll account is a zero-balance account (ZBA). As such, only the amount needed to cover each payroll is transferred into this account from the operating accounts, based on the amount calculated.

Transfers from the operating accounts into the payroll account are initiated by the Fiscal Officer and approved by the Division Directors.

Authorized signers on the payroll account will be the same as those on the operating account.

Bank Reconciliations

Bank account statements are received each month and forwarded to the accounting department. This individual shall open the statement and review its contents for unusual or unexplained items, such as unusual endorsements on checks, indications of alterations to checks, etc. Unusual or unexplained items shall be reported immediately to the Fiscal Officer.

A reconciliation between the bank balance and general ledger balance is prepared by someone in the Accounting Department.

Bank reconciliations and copies of resulting journal entries are filed in the current year's accounting files. All canceled checks returned with bank statements shall be filed in numerical order by bank account and month.

Cash Flow Management

The Fiscal Officer monitors cash flow needs on a weekly basis to eliminate idle funds and to ensure that payment obligations can be met. Cash transfers between accounts are performed on an as-needed basis.

Stale Checks

It is the policy of CAI of CENTRAL TEXAS to write off checks 90 days old that have not cleared the Organization's bank.

All stale checks that are written off within the same fiscal year as they were written shall be credited to the same expense or asset account that was debited when the check was written, or the expenditure incurred. For stale checks written off in fiscal years subsequent to the year in which the check was written, the credit shall be to miscellaneous income.

Petty Cash

It is the policy of CAI of CENTRAL TEXAS to provide for imprest funds (used for payment of minor office expenditures, not for travel or employee advances) only for valid transactions and to periodically replenish these funds up to its authorized balance.

All disbursements from the petty cash fund must be accompanied by a completed and approved petty cash voucher. Receipts are required for all disbursements from petty cash.

The petty cash custodian shall prepare a reconciliation of the petty cash account on a periodic basis. Petty cash reconciliations are subject to review by the Accounting Department, who may also perform periodic surprise cash counts and reconciliations at the direction of the Fiscal Officer.

FIXED ASSET MANAGEMENT

Capitalization Policy

Physical assets acquired with unit costs in excess of \$500 are capitalized as fixed assets on the financial statements. Items with unit costs below this threshold shall be expensed in the year purchased.

Capitalized fixed assets are accounted for at their historical cost and all such assets, except land and certain works of art and historical treasures, are subject to depreciation over their estimated useful lives, as described later.

Contributed Assets

Assets with fair market values in excess of \$500 (per unit) that are contributed to CAI of CENTRAL TEXAS shall be capitalized as fixed assets on the financial statements. Contributed items with market values below this threshold shall be expensed in the year contributed.

Capitalized contributed assets are accounted for at their market value at the time of donation and all such assets, except land and certain works of art and historical treasures, are subject to depreciation over their estimated useful lives, as described later.

Establishment and Maintenance of a Fixed Asset Listing

All fixed assets shall be recorded in inventory. Inventory sheets shall include the following information with respect to each asset:

1. Date of acquisition
2. Cost
3. Description (including color, model, and serial number)
4. Location of asset
5. Funding Source

A physical inventory of all assets capitalized under the preceding policies will be taken on a bi-annual basis by CAI of CENTRAL TEXAS. This physical inventory shall be reconciled to the property inventory and adjustments made as necessary.

Depreciation and Useful Lives

All capitalized assets are maintained in the special fixed assets account group and are not to be included as an operating expense. Fixed assets are depreciated over their estimated useful lives using the straight-line method.

In the year of acquisition, depreciation is recorded based on the number of days the asset is in service.

Estimated useful lives of capitalized assets shall be determined by the Accounting Department in conjunction with the department or employee that shall utilize the asset. The following is a list of the estimated useful lives of each category of fixed asset for depreciation purposes:

Furniture, and fixtures	Up to 10 yrs
General office equipment	5 yrs
Computer hardware and peripherals	3-5 yrs
Computer software	3-5 yrs
Leased assets	life of lease
Leasehold Improvements	remaining lease term

Alternatively, at the direction of the Fiscal Officer, capitalized assets may be depreciated over useful lives expressed in terms of units of production or hours of service in place of the preceding useful lives expressed in terms of time.

Repairs of Fixed Assets

Expenditures to repair capitalized assets shall be expensed as incurred if the repairs do not materially add to the value of the property or materially prolong the estimated useful life of the property.

Expenditures to repair capitalized assets shall be capitalized if the repairs increase the value of property, prolong its estimated useful life, or adapt it to a new or different use. Such capitalized repair costs shall be depreciated over the remaining estimated useful life of the property. If the repairs significantly extend the estimated useful life of the property, the original cost of the property shall also be depreciated over its new, extended useful life.

Dispositions of Fixed Assets

In the event a non-expendable asset is sold, scrapped, donated or stolen, adjustments need to be made to the fixed asset listing and property log. If money is received for the asset, then the difference between the money received and the "book value" (purchase price less depreciation) of the asset will be recorded as a loss if the money received is less than the book value and a gain if the money received is more than the book value.

Write-Offs of Fixed Assets

The Fiscal Officer approves the disposal of all capitalized fixed assets that may be worn-out or obsolete. Property that is discovered to be missing or stolen will be reported immediately to the Division Director. If not located, this property will be written off the books with the proper notation specifying the reason.

LEASES

Classification of Leases

It is the policy of CAI of CENTRAL TEXAS to classify all leases in which the Organization is a lessee as either capital or operating leases. CAI of CENTRAL TEXAS shall utilize the criteria described in Statement of Financial Accounting Standards No. 13 in determining whether a lease is capital or operating in nature. Under those criteria, a lease shall be treated as a capital lease if, at the time of entering into the lease, any of the following factors are present:

1. The lease transfers ownership to CAI of CENTRAL TEXAS at the end of the lease term;
2. The lease contains a bargain purchase option;
3. The lease term is equal to 75% or more of the estimated economic life of the leased property; or
4. The present value of the minimum lease payments is 90% or more of the fair value of the leased property (using, as the interest rate, the lesser of CAI of CENTRAL TEXAS's incremental borrowing rate or, if known, the lessor's implicit rate).

All leases that do not possess any of the four preceding characteristics shall be treated as operating leases. In addition, all leases that are immaterial in nature shall be accounted for as operating leases.

Accounting for Leases

All leases that are classified as operating leases and immaterial capital leases shall be accounted for as expenses in the period in which the obligation to make a lease payment is incurred. For leases with firm commitments for lease payments that vary over the term of the lease (i.e. a lease with fixed annual increases that are determinable upon signing the lease), the amount that CAI of CENTRAL TEXAS shall recognize as monthly lease expense shall equal the average monthly lease payment over the entire term of the lease. Differences between the average monthly payment and the actual monthly payment shall be accounted for as an asset or liability of CAI of CENTRAL TEXAS.

All leases that are classified as capital leases shall be treated as fixed asset additions of CAI of CENTRAL TEXAS. As such, upon the inception of a capital lease, CAI of CENTRAL TEXAS shall record a fixed asset and a liability under the lease, based on the net present value of the minimum lease payments (or the fair value of the leased asset, if it is less than the present value of the lease payments). Periodic lease payments shall be allocated between a reduction in the lease obligation and interest expense. The fixed asset recorded under a capital lease shall be depreciated over the term of the lease, using the [straight-line] method of depreciation.

ACCRUED LIABILITIES

Identification of Liabilities

The accounting department shall establish a list of commonly incurred expenses that may have to be accrued at the end of an accounting period. Some of the expenses that shall be accrued by CAI of CENTRAL TEXAS at the end of an accounting period are:

- Salaries and wages
- Payroll taxes
- Vacation pay (see policy below)

In addition, CAI of CENTRAL TEXAS shall record a liability for deferred revenue (revenue received but not yet earned) in accordance with the revenue recognition policies described elsewhere in this manual. Adjustments to deferred revenue accounts shall be made annually.

Accrued Leave

Personnel policies of CAI of CENTRAL TEXAS permit employees to carry forward up to 160 hours of unused vacation leave from year to year. Such unused leave is payable to an employee upon termination of employment.

Accordingly, it shall be the policy of CAI of CENTRAL TEXAS to record a liability for accrued leave to which employees are entitled. The total liability at the end of an accounting period shall equal the total earned but unused hours of leave, up to a maximum of 160 hours, multiplied by each employee's current hourly pay rate.

Leave that does not "vest" with employees (i.e. leave that is not paid to employees if unused at the time of termination of employment), such as sick leave, shall not be accrued as a liability of CAI of CENTRAL TEXAS.

NOTES PAYABLE

Record-Keeping

It is the policy of CAI of CENTRAL TEXAS to maintain a schedule of all notes payable, mortgage obligations, lines of credit, and other financing arrangements. This schedule shall be based on the underlying loan documents and shall include all of the following information:

1. Name and address of lender
2. Date of agreement or renewal/extension
3. Total amount of debt or available credit
4. Amounts and dates borrowed
5. Description of collateral, if any
6. Interest rate
7. Repayment terms
8. Maturity date
9. Address to which payments should be sent
10. Contact person at lender

Accounting and Classification

An amortization schedule shall be maintained for each note payable. Based upon the amortization schedule, the principal portion of payments due with the next year shall be classified as a current liability in the statement of financial position of CAI of CENTRAL TEXAS. The principal portion of payments due beyond one year shall be classified as long-term/non-current liabilities in the statement of financial position.

Demand notes and any other notes without established repayment dates shall always be classified as current liabilities.

Unpaid interest expense shall be accrued as a liability at the end of each accounting period.

A detailed record of all principal and interest payments made over the entire term shall be maintained with respect to each note payable. Periodically, the amounts reflected as current and long-term notes payable per the general ledger shall be reconciled to these payment schedules and the amortization schedules, if any, provided by the lender. All differences shall be investigated.

POLICIES ASSOCIATED WITH FINANCIAL AND TAX REPORTING

FINANCIAL STATEMENTS

Standard Financial Statements of the Organization

Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to the organization. Financial statements may reflect year-to-year historical comparisons or current year budget to actual comparisons.

The basic financial statements of CAI of CENTRAL TEXAS that are maintained on an organization-wide basis shall include:

1. **Statement of Financial Position** - reflects assets, liabilities and net assets of the organization and classifies assets and liabilities as current or non-current/long-term
2. **Statement of Activities** - presents support, revenues, expenses, and other changes in net assets of the organization, by category of net asset (unrestricted, temporarily restricted and permanently restricted)
3. **Statement of Cash Flows** - reports the cash inflows and outflows of the organization in three categories: operating activities, investing activities, and financing activities
4. **Statement of Functional Expenses** – presents the expenses of the organization in both a natural, or objective, format and by function (i.e. which program or supporting service was served)

Annual Financial Statements

A formal presentation of the Organization's annual financial statements shall be provided by the Independent Auditor to the full Board of Directors. This presentation will be preceded by a meeting with CAI of CENTRAL TEXAS's Audit Committee, at which the Audit Committee will vote to accept or reject the annual financial statements. See separate policies regarding the annual audit under "Financial Management Policies."

GOVERNMENT RETURNS

Overview

To legitimately conduct business, CAI of CENTRAL TEXAS must be aware of its tax and information return filing obligations and comply with all such requirements of federal, state and local jurisdictions. Filing requirements of CAI of CENTRAL TEXAS include, but are not limited to, filing annual information returns with IRS, state charitable solicitation reports, annual reports for corporations, property tax returns, income tax returns, sales tax returns, information returns for retirement plans, annual reporting of compensation paid, and payroll tax withholding tax returns.

Filing of Returns

It is the policy of CAI of CENTRAL TEXAS to become familiar with the obligations in each jurisdiction and to comply with all known filing requirements. The Fiscal Officer shall be responsible for identifying all filing requirements and assuring that CAI of CENTRAL TEXAS is in compliance with all such requirements.

It is also the policy of CAI of CENTRAL TEXAS to file complete and accurate returns with all authorities. CAI of CENTRAL TEXAS shall make all efforts to avoid filing misleading, inaccurate or incomplete returns.

Filings made by CAI of CENTRAL TEXAS include, but are not limited to, the following returns:

1. **Form 990** - Annual information return of tax-exempt organizations, filed with IRS. Form 990 for CAI of CENTRAL TEXAS is due on the fifteenth day of the fifth month following year-end. An automatic 3-month extension of time to file Form 990 may be obtained filing Form 8868. Upon expiration of the first 3-month extension, a second 3-month extension may be requested using Form 8868.
2. **Form 5500** - Annual return for CAI of CENTRAL TEXAS's employee benefit plans. Form 5500 is due July 31, but a request for extension of time to file may be filed.
3. **W-2's and 1099's** - Annual report of employee and non-employee compensation, based on calendar-year compensation, on the cash basis. These information returns are due to employees and independent contractors by January 31 and to federal government by February 28.
4. **Form 941** - Quarterly payroll tax return filed with IRS to report wages paid to employees and federal payroll taxes. Form 941 is due by the end of the month following the end of each quarter, or 10 days later if all payroll tax deposits have been made in a timely manner during the quarter.

CAI of CENTRAL TEXAS's fiscal and tax year-end is October 31. All annual tax and information returns of CAI of CENTRAL TEXAS are filed on the accrual basis of reporting.

Public Access to Information Returns

Under regulations that became effective in 1999, CAI of CENTRAL TEXAS is subject to federal requirements to make the following forms "widely available" to all members of the general public:

1. The three most recent annual information returns (Form 990), excluding the list of significant donors (Schedule B) that is attached to the Form 990, but including the accompanying Schedule A, and
2. CAI of CENTRAL TEXAS's original application for recognition of its tax-exempt status Form 1023 or Form 1024, filed with IRS, and all accompanying schedules and attachments.

It is the policy of CAI of CENTRAL TEXAS to adhere to the following guidelines in order to comply with the preceding public disclosure requirements:

1. Anyone appearing in person at the offices of CAI of CENTRAL TEXAS during normal working hours making a request to inspect the forms will be granted access to a file copy of the forms. The Fiscal Officer shall be responsible for maintaining this copy of each form and for making it available to all requesters.
2. For all written requests for copies of forms received by CAI of CENTRAL TEXAS, the Organization shall require pre-payment of all copying and shipping charges. For requests for copies that are received without pre-payment, CAI of CENTRAL TEXAS will notify the requester of this policy via phone call or by letter within 7 days of receipt of the original request.
3. The copying cost charged by CAI of CENTRAL TEXAS for providing copies of requested forms shall be \$1.00 for the first page copies and \$0.15 for each subsequent page. All copies shall be shipped to requesters via Priority Mail, thus, shipping charges will be a standard \$3.00 per shipment.
4. After payment is received by CAI of CENTRAL TEXAS, all requested copies shall be shipped to requesters within 30 days. Making of all copies and shipping within the 30-day time period shall be the responsibility of the accounting department.
5. For requests for copies made in person during normal business hours, copies shall be provided while the requester waits.
6. CAI of CENTRAL TEXAS shall accept certified checks and money orders for requests for copies made in person. CAI of CENTRAL TEXAS shall accept certified checks, money orders and credit cards as payment for copies of forms requested in writing.

FINANCIAL MANAGEMENT POLICIES

BUDGETING

Overview

Budgeting is an integral part of managing any organization in that it is concerned with the translation of organizational goals and objectives into financial and human resource terms. A budget should be designed and prepared to direct the most efficient and prudent use of the organization's financial and human resources. A budget is a management commitment of a plan for present and future organizational activities that will ensure survival. It provides an opportunity to examine the composition and viability of the organization's programs and activities simultaneously in light of the available resources.

Preparation and Adoption

Budget for all funds are prepared by the Division Directors and approved by the Board of Directors based on the grant year for all Federal, State & Local grants, for non-grant funding sources a budget is prepared using the Agency fiscal year.

Monitoring Performance

It is the policy of CAI of CENTRAL TEXAS to monitor its financial performance by comparing and analyzing actual results with budgeted results.

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

Budget Modifications

After a budget has been approved by the board of directors and adopted by the Organization, reclassifications of budgeted expense within a single department may be made by the Division director and Executive Director must approve adjustments in excess of \$5,000. Increases and/or decreases to total budget will be presented to the Board of Directors for approval.

ANNUAL AUDIT

Role of the Independent Auditor

It is the policy of CAI of CENTRAL TEXAS to arrange for an annual audit of the Organization's financial statements to be conducted by an independent accounting firm. The independent accounting firm selected by CAI of CENTRAL TEXAS will be required to communicate directly with the Organization's Audit Committee upon the completion of their audit. In addition, members of the Audit Committee and Executive Committee are authorized to initiate communication directly with the independent accounting firm.

Audited financial statements, including the auditor's opinion thereon, will be submitted and presented to the Board of Directors by the independent accounting firm upon approval by the Audit Committee.

How Often to Review the Selection of the Auditor

CAI of CENTRAL TEXAS shall review the selection of its independent auditor in the following circumstances:

1. Anytime there is dissatisfaction with the service of the current firm
2. When a fresh perspective and new ideas are desired
3. Every 5 years to ensure competitive pricing and a high quality of service (this is not a requirement to change auditors every three years; simply to re-evaluate the selection)

Selecting an Auditor

The selection of an accounting firm to conduct the annual audit is a task that should be taken very seriously. The following factors shall be considered by CAI of CENTRAL TEXAS in selecting an accounting firm:

1. The firm's reputation in the nonprofit community
2. The depth of the firm's understanding of and experience with not-for-profit organizations and federal reporting requirements under 2 CFR Part 200 Subpart F.
3. The firm's demonstrated ability to provide the services requested in a timely manner
4. The ability of firm personnel to communicate with Organization personnel in a professional and congenial manner

If CAI of CENTRAL TEXAS decides to prepare and issue a written Request for Proposal (RFP) to be sent to prospective audit firms, the following information shall be included:

1. Period of services required
2. Type of contract to be awarded (fixed fee, cost basis, etc.)
3. Complete description of the services requested (audit, management letter, tax returns, etc.)
4. Identification of meetings requiring their attendance, such as staff or Board of Director meetings
5. Organization chart of CAI of CENTRAL TEXAS
6. Chart of account information

7. Financial information about the organization
8. Copy of prior year reports (financial statements, management letters, etc.)
9. Identification of need to perform audit in accordance with OMB Circular A-133
10. Other information considered appropriate
11. Description of proposal and format requirements
12. Due date of proposals
13. Overview of selection process (i.e. whether finalists will be interviewed, when a decision shall be made, etc.)
14. Identification of criteria for selection

Minimum Proposal Requirements from prospective CPA firms shall be:

1. Firm background
2. Biographical information (resumes) of key firm member who will serve on the audit team
3. Client references
4. Information about the firm's capabilities
5. Firm's approach to performing an audit
6. Copy of the firm's most recent quality/peer review report, including any accompanying letter of findings
7. Other resources available with the firm
8. Expected timing and completion of the audit
9. Expected delivery of reports
10. Cost estimate including estimated number of hours per staff member
11. Rate per hour for each auditor
12. Other information as appropriate

In order to narrow down the proposals to the top selections, the Fiscal Officer shall meet with the prospective engagement partner from each proposing firm to discuss their proposal. Copies of all proposals shall be forwarded to each member of the Audit Committee. After the Fiscal Officer narrows down the field of prospective auditors to three firms, final interviews of each firm are conducted by the Audit Committee, who makes the final recommendation to the board of directors for approval.

Preparation for the Annual Audit

CAI of CENTRAL TEXAS shall be actively involved in planning for and assisting with the Organization's independent accounting firm in order to ensure a smooth and timely audit of its financial statements. In that regard, the accounting department shall provide assistance to the independent auditors in the following areas:

Planning - The Fiscal Officer is responsible for delegating the assignments and responsibilities to accounting staff in preparation for the audit. Assignments shall be based on the list of requested schedules and information provided by the independent accounting firm.

Involvement - Organization staff will do as much work as possible in order to assist the auditors and, therefore, reduce the cost of the audit.

Interim Procedures - To facilitate the timely completion of the annual audit, the independent auditors may perform selected audit procedures prior to the Organization's year-end. By performing significant portions of audit work as of an interim date, the work required subsequent to year-end is reduced. Organization staff will as much as possible in order to provide requested schedules and documents and to otherwise assist the auditors during any interim audit fieldwork that is performed.

Throughout the audit process, it shall be the policy of CAI of CENTRAL TEXAS to make every effort to provide schedules, documents and information requested by the auditors in a timely manner.

Concluding the Audit

Upon receipt of a draft of the audited financial statements of CAI of CENTRAL TEXAS from its independent auditor, the Fiscal Officer shall perform a detailed review of the draft, consisting of the following procedures:

1. Carefully read the entire report for typographical errors
2. Trace and agree each number in the financial statements and accompanying footnotes to the accounting records and/or internal financial statements of CAI of CENTRAL TEXAS
3. Review each footnote for accuracy and completeness

Any questions or errors noted as part of this review shall be communicated to the independent auditor in a timely manner and resolved to the satisfaction of the Fiscal Officer.

It shall also be the responsibility of the Fiscal Officer to review and respond in writing to all management letter or other internal control and compliance report findings and recommendations made by the independent auditor.

Audit Committee Responsibilities

In accordance with the CAI of CENTRAL TEXAS by-laws, there shall be an Audit Committee consisting of three members. The Audit Committee's responsibilities include, but shall not be limited to, the following:

1. Appointment of, and communication with, the Organization's independent auditors
2. Review and approval of the annual, audited financial statements
3. Discussion of internal control matters with the independent auditor
4. Responding to any reported instances of fraud involving CAI of CENTRAL TEXAS or its employees
5. Making policy and other recommendations to the CAI of CENTRAL TEXAS board of directors regarding matters arising out of the audit

In fulfilling these duties and responsibilities, the Audit Committee is entitled to examine any and all documents within the control of CAI of CENTRAL TEXAS and its employees. In addition, the Audit Committee shall have the authority to contract with independent contractors in the fulfillment of the committee's responsibilities.

FUNCTIONAL EXPENSE ALLOCATIONS

Overview

As one of its financial management objectives, CAI of CENTRAL TEXAS strives to determine the actual costs of carrying out each of its program service and supporting activities. In this regard, it is the policy of CAI of CENTRAL TEXAS to charge expenses to the appropriate category of program service or supporting activity. Expenses that serve multiple functions or are not readily identifiable with one function shall be allocated between functions whenever possible.

RECORD RETENTION

Policy

It is the policy of Community Action to retain records as required by law and to destroy them when appropriate. The destruction of records must be approved by the Fiscal Officer or Executive Director. The formal records retention policy is as follows:

Accident reports/claims (settled Cases)	7 Years
Accounts payable ledgers and schedules	5 Years
Accounts receivable ledgers and schedules	5 Years
Audit reports	Permanently
Bank reconciliations	5 Years
Bank Statements	5 Years
Chart of Accounts	Permanently
Cancelled Checks	5 Years
Contracts, mortgages, notes and leases:	
Expired	5 Years
Still in effect	Permanently
Correspondence:	
General	5 Years
Legal and important matters only	Permanently
Deeds, mortgages and bills of sales	Permanently
Depreciation schedules	5 Years
Duplicate deposit slips	5 Years
Employment applications	2 Years
Expense analyses/expense distribution schedule	5 Years
Financial statements:	
Year end	Permanently
Garnishments	5 Years
General ledgers/year end trial balance	5 Years
Insurance policies (expired)	5 Years
Insurance records (policies, claims, etc.)	5 Years
Internal reports	3 Years
Inventories of products, materials and supplies	5 Years
Invoices (to customers, from vendors)	5 Years
Journals	5 Years
Minute books of directors, bylaws and charters	Permanently

Notes receivable ledgers and schedules	5 Years
Payroll records and summaries	5 Years
Personnel records (terminated)	5 Years
Petty cash vouchers	5 Years
Physical inventory tags	3 Years after disposal
Property records (incl. depreciation schedules)	Permanently
Purchase orders	5 Years
Medical Records	7 Years

POLICIES PERTAINING TO FEDERAL AWARDS

ADMINISTRATION OF FEDERAL AWARDS

Definitions

There are several types of agreements through which CAI of CENTRAL TEXAS may receive financial assistance from a donor/grantor agency:

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

Contract: A mutually binding legal agreement where the organization agrees to provide supplies or services and the donor agrees to pay for them.

Cooperative Agreement: A legal agreement where the organization implements a program with the direct involvement of the donor.

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

Preparation and Review of Proposals

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

Post-Award Procedures

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

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

Billing and Financial Reporting

CAI of CENTRAL TEXAS strives to provide management, staff and funding sources with timely and accurate financial reports applicable to federal awards. These reports include monthly and cumulative expenditures, a project budget, and a balance remaining column.

CAI of CENTRAL TEXAS shall prepare and submit financial reports as specified by the financial reporting clause of each grant or contract award document. Preparation of these reports shall be the responsibility of Accounting Department, subject to review and approval by Fiscal Officer & Division Director.

The following policies shall apply to the preparation and submission of billings to federal agencies under awards made to CAI of CENTRAL TEXAS:

1. It is the policy of CAI of CENTRAL TEXAS to request reimbursement after expenditures have been incurred, unless an award specifies another method.
2. Each award normally specifies a particular billing cycle; Therefore, a schedule is established for each grant and contract to ensure that reimbursement is made on a timely basis along with any other reporting that is required in addition to the financial reports.
2. Requests for reimbursement of award expenditures will use the actual amounts as posted to the general ledger as the source for all invoice amounts in the following manner.

+	Federal cash drawn to date
-	YTD expenses.
=	Subtotal (Estimated cash on hand today)
-	<u>Disbursements this week</u>
=	<u>Amount to be requested</u>
4. All financial reports required by each federal award will be prepared and filed on a timely basis. To the extent CAI of CENTRAL TEXAS's year-end audit results in adjustments to amounts previously reported to federal agencies, revised reports shall be prepared and filed in accordance with the terms of each federal award.

CAI of CENTRAL TEXAS shall maintain separate billing records in addition to the official general ledger accounting records. Billing records shall be reconciled to the general ledger on a monthly basis.

At the time invoices (requests for reimbursement) are prepared, revenue and accounts receivable shall be recorded on the books of CAI of CENTRAL TEXAS by the Accounting Department.

If a federal award authorizes the payment of cash advances to CAI of CENTRAL TEXAS, the Fiscal Officer may request that a request for such an advance be made. Upon receipt of a cash advance from a federal agency, CAI of CENTRAL TEXAS shall reflect a liability equal to the advance. As part of the monthly close-out and invoicing process, the liability shall be reduced, and revenue recognized, in an amount equal to the allowable costs incurred for that period.

Procurement Under Federal Awards

Procurement of goods and services whose costs are charged to federal awards received by CAI of CENTRAL TEXAS are subject to all of the specific CAI of CENTRAL TEXAS purchasing policies described earlier, under "Purchasing Policies and Procedures." In addition, procurements associated with Federal awards are subject to the following supplemental policies:

1. CAI of CENTRAL TEXAS shall avoid purchasing items that are not necessary for the performance of the activities required by a Federal award.
3. Where appropriate, an analysis shall be made of lease and purchase alternatives to determine which would be the most economical and practical procurement for the Federal government.
3. Documentation of the cost and price analysis associated with each procurement decision shall be retained in the procurement files pertaining to each Federal award.
4. For all procurements in excess of the small purchase acquisition threshold (currently \$149,999), procurement records and files shall be maintained the include all of the following:
 - a. The basis for contractor selection.
 - b. Justification for lack of competition when competitive bids or offers are not obtained.
 - c. The basis for award cost or price.
5. CAI of CENTRAL TEXAS shall make all procurement files available for inspection upon request by a Federal Awarding Agency.
6. All contracts with vendors shall require the vendor to certify in writing that it has not been suspended or disbarred from doing business with any federal agency.

In addition, no employee, officer, or agent of CAI of CENTRAL TEXAS shall participate in the selection, award or administration of a contract supported by Federal funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of her or his immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected for an award.

Solicitations of Bids from Vendors

All purchases in excess of \$3000 but less than \$149,999 shall be made by obtaining in as much as possible written quotations from at least three responsible vendors.

All purchases of \$150,000 or more shall be made by obtaining competitive proposals from at least three responsible vendors. Sealed bids shall be utilized when required

CAI of CENTRAL TEXAS shall not utilize the “cost-plus-a-percentage-of-cost” method of contracting with vendors.

All other policies and procedures associated with procurement under Federal awards shall be governed by the policies applicable to all purchases of CAI of CENTRAL TEXAS, described in the section of this manual on “Policies Associated With Expenditures and Disbursements.”

Provisions Included in all Contracts

It is the policy of CAI of CENTRAL TEXAS to include all of the following provisions, as applicable, in all contracts (including small purchases) with vendors and sub-grants to grantees:

1. **Equal Employment Opportunity:** All contracts shall contain a provision requiring compliance with E.O. 11246, “Equal Employment Opportunity,” as amended by E.O. 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and as supplemented by regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”
2. **Copeland “Anti-Kickback” Act (18 U.S.C. 874 and 40 U.S.C. 276c):** All contracts and subgrants in excess of \$2,000 for construction or repair awarded by CAI of CENTRAL TEXAS and its subrecipients shall contain a provision for compliance with the Copeland “Anti-Kickback” Act (18 U.S.C. 874), as supplemented by Department of Labor regulations 29 CFR part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States.” This Act provides that each contractor or subrecipient shall be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. It is the policy of CAI of CENTRAL TEXAS to report all suspected or reported violations to the Federal awarding agency.
3. **Davis-Bacon Act, as amended (40 U.S.C. 276a to a-7):** If included in the federal agency’s grant program legislation, all construction contracts of more than \$2,000 awarded by CAI of CENTRAL TEXAS and its subrecipients shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 276a to a-7) and as supplemented by Department of Labor regulations (29 CFR part 5, “Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction”). Under this Act, contractors are required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the Secretary of Labor. In addition, contractors shall be required to pay wages not less than once a week. It is the policy of CAI of CENTRAL TEXAS to place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation and the award of a contract shall be conditioned upon the acceptance of the wage determination. CAI of CENTRAL TEXAS shall also obtain reports from contractors on a weekly basis in order to monitor compliance with the Davis-Bacon Act. CAI of CENTRAL TEXAS shall report all suspected or reported violations to the Federal awarding agency.
4. **Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333):** [Where applicable] All contracts awarded by CAI of CENTRAL TEXAS in excess of \$2,000 for construction contracts and in excess of \$2,500 for other contracts that involve the employment of mechanics or laborers shall include a provision for compliance with Sections 102 and 107 of the Contract

Works Hours and Safety Standards Act (40 U.S.C. 327-333), as supplemented by Department of Labor regulations (29 CFR part 5). Under Section 102 of the Act, each contractor is required to compute wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than 1-1/2 times the basic rate of pay for all hours worked in excess of 40 hours in the work week. Section 107 of the Act is applicable to construction work and provides that no laborer or mechanic shall be required to work in surroundings or under working conditions that are unsanitary, hazardous, or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

5. **Rights to Inventions Made Under a Contract or Agreement:** Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and CAI of CENTRAL TEXAS in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.
6. **Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.), as amended:** Contracts and subgrants of amounts in excess of \$100,000 shall contain a provision that requires the recipient to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.). Violations shall be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
7. **Byrd Anti-Lobbying Amendment (31 U.S.C. 1352):** For all contracts or sub-grants of \$100,000 or more, CAI of CENTRAL TEXAS shall obtain from the contractor or sub-grantee a certification that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Likewise, since each tier provides such certifications to the tier above it, CAI of CENTRAL TEXAS shall provide such certifications in all situations in which it acts as a sub-recipient of a sub-grant of \$100,000 or more.
8. **Debarment and Suspension (E.O.s 12549 and 12689):** For all contracts in excess of the small purchase threshold fixed at 41 U.S.C. 403(11) (currently \$100,000), CAI of CENTRAL TEXAS shall obtain from the contractor a certification that neither the contractor nor any of its principal employees are listed on the General Services Administration's List of Parties Excluded from Federal Procurement or Non-procurement Programs.
9. **Remedies:** All contracts in excess of the small purchase threshold fixed at 41 U.S.C. 403(11) (currently \$100,000) shall contain contractual provisions or conditions that allow for administrative, contractual, or legal remedies in instances in which a contractor violates or breaches the contract terms.

10. **Termination:** All contracts in excess of the small purchase threshold fixed at 41 U.S.C. 403(11) (currently \$100,000) shall contain suitable provisions for termination by CAI of CENTRAL TEXAS, including the manner by which termination shall be effected and the basis for settlement. In addition, such contracts shall describe the conditions under which the contract may be terminated for default as well as conditions where the contract may be terminated due to circumstances beyond the control of the contractor.

Equipment and Furniture Purchased With Federal Funds

CAI of CENTRAL TEXAS may occasionally purchase equipment and furniture that will be used exclusively on a program funded by a Federal agency. In addition to those policies on Asset Management described earlier, equipment and furniture charged to Federal awards will be subject to certain additional policies as described below.

For purposes of Federal award accounting and administration, "equipment" shall include all assets with a unit cost equal to the lesser of \$5,000 or the capitalization threshold utilized by CAI of CENTRAL TEXAS, described under Asset Management.

All purchases of "equipment" with federal funds shall be approved in advance in writing by the federal awarding agency. In addition, the following policies shall apply regarding equipment purchased and charged to federal awards:

1. Any equipment that is owned by the Federal government and given to CAI of CENTRAL TEXAS for use in a program shall be marked as such.
2. Adequate insurance coverage will be maintained with respect to equipment and furniture charged to Federal awards.
3. For equipment with a remaining per unit fair market value of \$5,000 or less at the conclusion of the award, CAI of CENTRAL TEXAS shall retain the equipment without any requirement for notifying the federal agency. If the remaining per unit fair market value is \$5,000 or more, CAI of CENTRAL TEXAS shall gain a written understanding with the federal agency regarding disposition of the equipment. This understanding may involve returning the equipment to the federal agency, keeping the equipment and compensating the federal agency, or selling the equipment and remitting the proceeds, less allowable selling costs, to the federal agency.
4. Each Division Director shall determine whether a specific award with a Federal agency includes additional equipment requirements or thresholds and requirements that differ from those described above.
5. A physical inventory of all equipment purchased with federal funds shall be performed at least once every two years. The results of the physical inventory shall be reconciled to the accounting records of and federal reports filed by CAI of CENTRAL TEXAS.

Standards for Financial Management Systems

In accordance with 2 CFR part 200 , it is the policy of CAI of CENTRAL TEXAS to maintain a financial management system that provides for the following:

1. Accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements of Circular A-110 and/or the award.
2. Records that identify adequately the source and application of funds for federally-sponsored activities. These records shall contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, outlays, income and interest.
3. Effective control over and accountability for all funds, property and other assets. CAI of CENTRAL TEXAS shall adequately safeguard all such assets and assure they are used solely for authorized purposes.
4. Comparison of outlays with budget amounts for each award. Whenever possible, financial information shall be related to performance and unit cost data.
5. Written procedures to minimize the time elapsing between the transfer of funds to CAI of CENTRAL TEXAS from the U.S. Treasury and the issuance or redemption of checks, warrants or payments by other means for program purposes by the recipient.
6. Written procedures for determining the reasonableness, allocability and allowability of costs in accordance with the provisions of the applicable Federal cost principles and the terms and conditions of the award.
7. Accounting records including cost accounting records that are supported by source documentation.

Budget and Program Revisions

It is the policy of CAI of CENTRAL TEXAS to request prior approval from Federal awarding agencies for any of the following program or budget revisions:

1. Change in the scope or objective of the project or program, even if there is no associated budget revision requiring prior written approval.
2. Change in a key person (project director, etc.) specified in the application or award document.
3. The absence for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.
4. The need for additional Federal funding.

5. The transfer of amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa, if approval is required by the Federal awarding agency.
6. The inclusion, unless waived by the Federal awarding agency, of costs that require prior approval in accordance with 2 CFR part 200.
7. The transfer of funds allotted for training allowances (direct payment to trainees) to other categories of expense.
8. Unless described in the application and funded in the approved awards, the subaward, transfer or contracting out of any work under an award (However, this provision does not apply to purchases of supplies, materials, equipment or general support services).

Close Out of Federal Awards

CAI of CENTRAL TEXAS shall follow the close out procedures described in 2 CFR part 200 and in the grant agreements as specified by the granting agency.

CAI of CENTRAL TEXAS and all subrecipients shall liquidate all obligations incurred under the grant or contract within 90 days of the end of the grant or contract agreement.

CHARGING OF COSTS TO FEDERAL AWARDS

Overview

It is the policy of CAI of CENTRAL TEXAS that only costs that are reasonable, allowable and allocable to a Federal award shall be charged to that award directly or indirectly. All unallowable costs shall be appropriately segregated from allowable costs in the general ledger in order to assure that unallowable costs are not charged to Federal awards.

Segregating Unallowable From Allowable Costs

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

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

Criteria for Allowability

It is the policy of CAI of CENTRAL TEXAS that all costs must meet the following criteria in order to be treated as allowable direct or indirect costs under a Federal award:

1. The cost must be "reasonable" for the performance of the award, considering the following factors:

- a. Whether the cost is of a type that is generally considered as being necessary for the operation of the organization or the performance of the award;
 - b. Restraints imposed by such factors as generally accepted sound business practices, arm's length bargaining, Federal and state laws and regulations, and the terms and conditions of the award;
 - c. Whether the individuals concerned acted with prudence in the circumstances;
 - d. Consistency with established policies and procedures of the Organization, deviations from which could unjustifiably increase the costs of the award.
2. The cost must be "allocable" to an award by meeting one of the following criteria:
 - a. The cost is incurred specifically for a Federal award;
 - b. The cost benefits both the Federal award and other work, and can be distributed in reasonable proportion to the benefits received; or
 - c. The cost is necessary to the overall operation of the Organization, but, where a direct relationship to any particular program or group of programs cannot be demonstrated.
 3. The cost must conform to any limitations or exclusions of 2 CFR part 200 or the Federal award itself.
 4. Treatment of costs must be consistent with policies and procedures that apply to both Federally financed activities and other activities of the Organization.
 5. Costs must be consistently treated over time.
 6. The cost must be determined in accordance with generally accepted accounting principles.
 7. Costs may not be included as a cost of any other Federally financed program in the current or prior periods.
 8. The cost must be adequately documented.

Direct Costs

Direct costs include those costs that are incurred specifically for one award or non-Federal function. CAI of CENTRAL TEXAS identifies and charges these cost exclusively to each award or program.

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

Time sheets or personnel activity reports, described earlier, are also submitted on a regular basis reflecting employees' work and which programs directly benefited from their effort. Time sheets or personnel activity reports shall serve as the basis for charging salaries directly to Federal awards and non-Federal functions.

Equipment purchased for exclusive use on a federal award and reimbursed by a federal agency shall be accounted for as a direct cost of that award.

Indirect Costs

Indirect costs are those costs that either benefit more than one award (overhead costs) or non-federal function or that are necessary for the overall operation of CAI of CENTRAL TEXAS (management and general costs).

Examples of the types of expenditures normally included are:

1. General administration
2. Salaries and benefits of the executive officers, finance, accounting and administrative personnel
3. Depreciation of equipment and buildings
4. Office rent and maintenance
5. General office repairs and maintenance

CAI of CENTRAL TEXAS's independent auditor has the responsibility of reviewing CAI of CENTRAL TEXAS's allocation of these cost.

Accounting for Specific Elements of Cost

CAI of CENTRAL TEXAS shall utilize the following methods of charging specific elements of cost to federal awards as direct or indirect costs:

Salaries and Wages – Salaries and wages shall be charged directly and indirectly based on the functions performed by each employee, as documented on each employee's timesheet, as follows:

Direct costs – The majority of the employees of CAI of CENTRAL TEXAS charge their time directly since their work is specifically identifiable to specific grants or other (non-federal) programs or functions of the organization.

Indirect costs – The following staff charge 100 percent of their salary costs indirectly:

Executive Director
Fiscal Officer
Accounting Personnel
Human Resource Director
Assistant to HR Director
Technology Staff

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

Employee Benefits – CAI of CENTRAL TEXAS incurs costs for the following statutory and non-statutory employee benefits:

- FICA
- Unemployment insurance
- Worker's compensation
- Health insurance
- Contributions to pension plan

Since the CAI of CENTRAL TEXAS accounting system tracks employee benefit costs by individual employee, each such benefit cost shall be charged directly and indirectly in the same proportion as each individual's salary.

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

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

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

The cost of space associated with common areas, such as hallways, restrooms, and conference rooms, are allocated based on the direct and indirect charges of the staff.

Utilities – Utilities costs incurred by CAI of CENTRAL TEXAS include electricity and water. Such utilities costs shall be charged directly and indirectly in the same proportion as occupancy costs.

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

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

Photocopying and Printing – Photocopying costs include all paper and copy supplies, copier maintenance charges and the actual lease cost expense of the copier. Photocopying costs shall be charged directly and indirectly based on the user codes input into the copier prior to making photocopies.

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

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

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

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

Outside Services – CAI of CENTRAL TEXAS incurs outside service costs for its annual audit, legal fees, and for staff development specialists. Outside service costs shall be charged as follows:

Audit fees – Cost of the financial statement audit and preparation of Form 990 shall be charged as an indirect cost. .

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

Staff Development Specialists – Costs associated with staff development specialists shall be charged directly to the program/function that benefits from the services. Fees that are not identifiable with specific direct grants or programs shall be charged indirectly.

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

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

Cost Sharing and Matching

It is the policy of CAI of CENTRAL TEXAS to value contributed services and property that are to be used to meet a cost sharing or matching requirement at their fair market values at the time of contribution, unless award documents or Federal agency regulations identify specific values to be used.

CAI of CENTRAL TEXAS shall claim contributions as meeting a cost sharing or matching requirement of a Federal award only if all of the following criteria are met:

1. They are verifiable from CAI of CENTRAL TEXAS records
2. They are not included as contributions for any other federally-assisted project or program.

3. They are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
4. They are allowable under 2 CFR part 200
5. They are not paid by the Federal government under another award, except where authorized by Federal statute to be used for cost sharing or matching.
6. They are provided for in the approved budget when required by the Federal awarding agency.
7. They conform to all provisions of 2 CFR part 200).
8. In the case of donated space, the space is subject to an independent appraisal to establish its value.

Contributed services used for cost sharing or matching purposes shall be valued at rates consistent with those rates paid for similar work in the Organization (match up experience and skill level), including an estimate of reasonable fringe benefits. In cases in which the required skills are not found in the Organization, rates used shall be consistent with those paid for similar work in the labor market in which CAI of CENTRAL TEXAS competes.

It is the policy of CAI of CENTRAL TEXAS to require volunteers to document and account for their contributed time in a manner similar to the time-keeping system followed by CAI of CENTRAL TEXAS employees.

Cost Allocation Plan

Program Cost

Compensation for Services

Compensation for services is charged to grants in one of the following manners dependent on Grant Funding attributable to services being provided.

1. Staff that perform functions that can be charged to specific grants will be charged to the specific grant based on time spent providing services to the particular grant based on timesheets.
2. Staff that perform functions that are multi-grant funded with same specific objectives within grant contracts will be allocated based on allocations depending allocation plan for particular position. IE, number of units of services provided or number of qualifying participants in relation to total participants, number of children served.
3. Fringe benefits including health & life insurance, FICA and Medicare tax, workers compensation insurance, and retirement cost relating to salary cost will be allocated in accordance the salary allocation by staff.

Program Supplies - Supplies directly attributable to a specific grant program.

Cost is directly charged to grant program directly attributable to specific program. Supplies that are multi-grant funded with same specific objectives within grant contracts will be allocated based on the grant based on allocation plan for specific services provided. IE, number of units of services provided, number of children served or Direct Labor cost of the affected programs.

Occupancy Costs – Rent, Utilities, Insurance, Maintenance of facilities

Cost is to be allocated to the program occupying the space based on square footage, with common area allocated in proportion to the amount of total space being occupied by the grant program.

Occupancy cost that are multi-grant funded with same specific objectives within grant contracts will be allocated based on the grant based on allocation plan for specific services provided. IE, number of units of services provided, number of children served or Direct Labor of the affected Programs.

Insurance Costs

Insurance cost required by grant program or is specific to a grant program is charged directly to the grant program. General agency liability insurance costs are charged to the Agency Administrative Cost Pool. Insurance cost that are multi-grant funded with same specific objectives within grant contracts will be allocated based on the grant based on allocation plan for specific services provided. IE, number of units of services provided, number of children served or Direct Labor cost of the affected Programs.

Communications

Telephone - Long distance costs are charged to the program where the cost is associated, using pin numbers assigned to individuals by program. Base charges for service are allocated based on staff allocations assigned to each phone.

Internet Services – Cost are allocated based on individual users percentage of time charged to each grant program.

Contractual

Costs directly attributable to a specific program are charged directly to the benefiting grant program.

Direct Service Cost – Cost specifically benefiting individual clients (Example: Utility Assistance, Prescription Assistance, Medical provider services, Food Cost)

Direct service costs are charged directly to grant programs providing the service to the client.

Travel

Local and Out of Area travel will be charged directly to the grant program benefiting the program as coded by staff on travel forms. Cost are allocated based on individual users percentage of time charged to each grant program.

Conference/Training

Training Conference cost will be charged directly to the grant program benefiting the program as determined by coded by staff attending.

Other Cost – Dues, Subscriptions, Licenses, Fees Etc.

Other Costs are charged directly to grant program benefiting from the cost. Other cost that are multi-grant funded with same specific objectives within grant contracts will be allocated based on the grant based on allocation plan for specific services provided. IE, number of units of services provided for health services, number of children served for Head Start/EHS or Direct Labor cost of the affected Programs.

Auto Cost - Fuel, Insurance, Repairs and Maintenance,

Auto Cost is charged directly to the grant programs benefiting from the use of the auto. Temporary use of a vehicle by another program when cost is charged to the main benefiting program will be reimbursed using the Federal Standard Mileage Rate.

Office Supplies

Office supplies are charged directly to grant program benefiting from the cost. Office supplies that are multi-grant funded with same specific objectives within grant contracts will be allocated based on the grant based on allocation plan for specific services provided. IE, number of units of services provided for health services, number of children served for Head Start/EHS or Direct Labor cost of the affected Programs.

Agency Administrative Cost

The agency uses the 10% De Minimis Rate for indirect cost rate to charge administrative cost within the Federal Uniform Guidance. Those cost include Executive Director, Fiscal, Human Resources, Technology and Program Development.

Program Administrative Cost

Dependent on Grant Awards and contracts additional administrative cost could be charged that is not considered agency administrative cost. The cost will be different based on funding source guidance and regulations. The cost will be separated from program cost and agency administrative cost, but will combined with agency administrative cost in determining administrative cost for grant and contract reporting. The cost could be derived from any of the cost categories above and is determined based on individual expense.

For the purposes of reporting grant program expenditures to grantors all vendor invoices that are received, approved and supported with proper documentation are recorded and reported in the month that the invoice originated if received before the due date of the monthly program expenditure report. For vendor invoices that are received, approved and supported with proper documentation after the due date of the monthly grant program expenditure report they will be recorded in the month the invoice originated but reported as a current transaction on the following months grant program expenditure report. The exception to this will be when the grant expiration date is at the end of the month in which the invoice originated. All expenses will be liquidated within 90 days of the end of the grant year

Salaries will be expensed in the month earned. If a pay period crosses a month end, salaries will be charged to the month that the pay period ended. The exception to this is at the end of a grant program year the salaries will be prorated based on the number of working days in each program year and charged accordingly.

CLIENT SUCCESS STORY



Hearing Aid Assistance

Staff recently met with the mother of a 15-year-old client, who had reached out for support in completing applications for financial assistance with hearing aid costs due to financial hardships. According to the referring physician's social worker, the application review process could take up to six months, with no guarantee of approval.

Upon returning to the office, the case manager reached out to the Season for Caring coordinator to see if she had any contacts for assistance. She indicated that a local audiologist had offered to provide free hearing aids to individuals served by agencies receiving SFC funding.

As a result, the client was referred to Dr. Murphy's office, where she was fitted for hearing aids. Through Dr. Murphy's generous donation, the client received hearing aids at no cost, along with a three year warranty and ongoing follow up appointments. The estimated value of this package exceeds \$5,000.

This outcome highlights the power of community partnerships in delivering assistance to families in need.