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January 13, 2023

MEMORANDUM

TO: Members of the Board of Directors
FROM: Shirley Hart, Board Chairperson
SUBJECT: January 24, 2023, Board of Directors Meeting

Southeastern Community Action Partnership, Inc.'s regular scheduled Board meeting will begin at 3:00 pm. The location for this meeting is Robeson Community College in the Workforce Development Center, Building 18, in the Truist Conference Room, 5160 Fayetteville Rd., Lumberton, NC 28360.

A copy of the agenda is attached, along with other pertinent documents. Please mark your calendars to be in attendance.

Should you be unable to attend in person, don't hesitate to get in touch with Cynthia Foskey at (910) 277-3521, foskeyc@scapnc.org, or Ms. Shirley Hart, Board Chairperson at (910) 273-6137 harttia@yahoo.com.


Shirley Hart, Board Chairperson

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Agenda
January 24, 2023
3:00 p.m.

1. Call to Order
2. Invocation
3. Mission Statement Recital: "To improve and empower the lives of the people we serve."
4. Membership Roll Call
5. Excused Absences Request*
6. Approval of Consent Agenda*
 - a. My Teaching Strategies
 - b. Disabilities Services Summary Report – November 2022
 - c. Early Childhood Dev. and Health Services Unit Summary Report – November 2022
 - d. Family Partnership Monthly Program Information (PIR) Report – November 2022
 - e. End of Month Enrollment – 12/1/2021 – 12/30/2022
 - f. Mentor Coaching Monthly Summary- November 2022
 - g. Follow-up Compliance Monthly Report – November 2022
7. Approval of Agenda*
8. Approval of November 01, 2022, Minutes*
9. Audit Report – Andy Deal, Anderson Smith & Wike PLLC*
 - a. Communication Letter
 - b. Independent Auditors' Report for the year ended June 30, 2022
 - c. Form 990 beginning July 1, 2021, and ending June 30, 2022
10. Chief Executive Officer's Updates – Dr. Ericka J. Whitaker
 - a. Updates on Maxton and Laurinburg Head Start Centers
 - b. Comtech possible land purchase in Pembroke, NC*
 - c. Donation of land by Scotland County Commissioners in Laurinburg (I. Ellis Johnson Middle School)
11. Statement of Financial Position – Loretta Schmitzer, Finance Committee Chair
Lying Reeder, CFO*
 - a. Statement of Finances for the period ending 12/31/2022
 - b. Project Financial Report – period ending 12/31/2022
 - c. Credit Card Expenditure – November and December 2022
12. Early Head Start/Head Start – Interim Director Denita Campbell
 - a. Reduction in Slots – ratification by the full board*
 - b. Request for approval Bid Proposal for LED Signs *
13. Community Services Block Grant Risk Assessment – Kathleen Lowe-Jacobs, Director
14. Next Board of Directors Meeting March 07, 2023, at 3:00 p.m. (location to be determined)
15. Adjourn

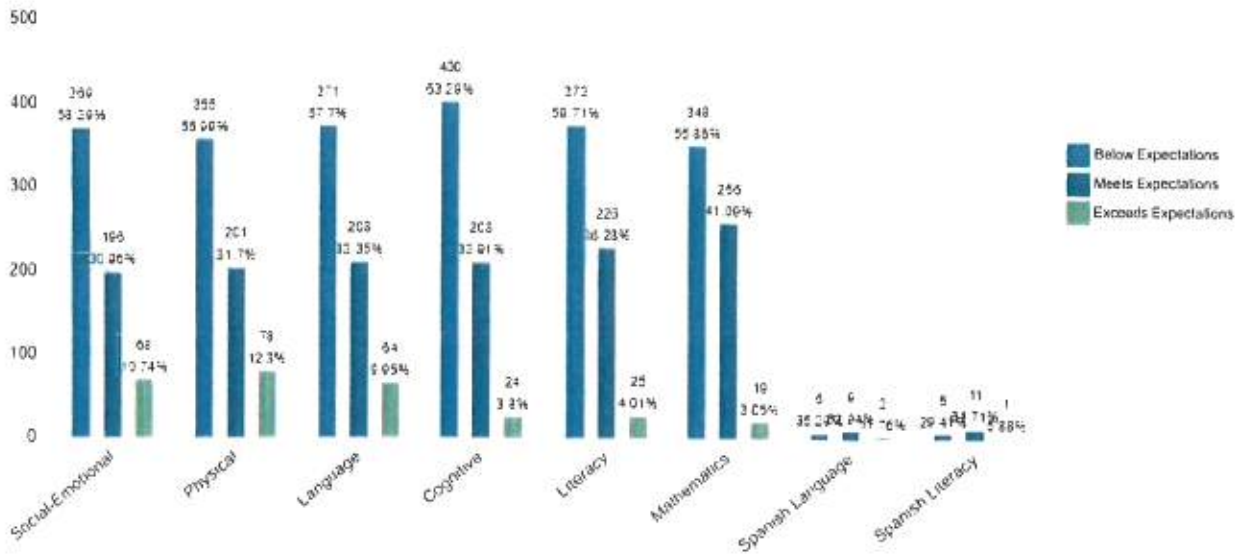
*Needs Board Approval

*Needs Board Acceptance

My Teaching Strategies

- Southeastern Community Action Partnership, Inc.

Fall 2022/2023 - Widely Held Expectations



SOUTHEASTERN COMMUNITY ACTION PARTNERSHIP, INC.
HEAD START / EARLY HEAD START PROGRAM

DISABILITIES SERVICES SUMMARY REPORT

Date: November 2022Staff Completing Report: Alana Norris

1 IDEA Eligibility Determination		Head Start I Base Grant	Early Head Start I Base Grant	Head Start II Robeson Grant	Early Head Start II Robeson Grant	Agency TOTAL
The total number of children referred for an evaluation to determine eligibility under the Individuals with Disabilities Education Act (IDEA).		135	3	22	7	167
A	Of these children, the number who received an evaluation to determine IDEA eligibility.	54	1	11	3	69
1	Of the children that received an evaluation, the number that were diagnosed with a disability under IDEA (Has IEP or IFSP).	15	1	6	3	25
2	Of the children that received an evaluation, the number that were not diagnosed with a disability under IDEA (Does Not Have IEP or IFSP).	19	0	3	0	22
a	Of these children, the number for which the program is still providing or facilitating individualized services and supports such as an individualized learning plan, services through the child's health insurance, supports described under Section 504 of the Rehabilitation Act, RTI (Response to Intervention), MTSS (Multi-Tiered System of Support).	15	0	2	0	17
i	Of these children, the number of supports through child's health insurance.	15	0	2	0	17
ii	Of these children, the number of supports by individualized learning plan.	15	0	2	0	17
B	Of the children that were referred, the number who did not receive an evaluation to determine IDEA eligibility.	81	2	11	4	98
Specify the primary reason that the children referred for an evaluation to determine IDEA eligibility did not receive it:						
1	The responsible agency assigned child to RTI (Response to Intervention) or MTSS (Multi-Tiered System of Support). {These children are receiving services through health insurance.}					0
2	Parent/guardian refused evaluation.	5		1		6
3	Evaluation is pending but had not been completed by responsible party.					0
4	Other (Specify): Child Dropped					0
	Have not signed Permission to Evaluate for the LEA or CDSA	76	2	10	4	92
a	Of these children, the number of supports by individualized learning plan.	81	2	11	4	98

2 Infant and Toddler Part C Early Intervention Services		Head Start I Base Grant Current	Head Start I Base Grant Year to Date	Early Head Start I Base Grant Current	Early Head Start I Base Grant Year to Date	Head Start II Robeson Grant Current	Head Start II Robeson Grant Year to Date	Early Head Start II Robeson Grant Current	Early Head Start II Robeson Grant Year to Date	Agency TOTAL Current	Agency TOTAL Year to Date
The total number of children enrolled in the program who had an Individualized Family Service Plan (IFSP), at any time during the program year, indicating that they were determined eligible by the Part C Agency to receive early intervention services under the IDEA.				1	1			2	3	3	4
A	Of these, the number who were determined eligible to receive early intervention services.			1	1			2	3	3	4
1	Prior to this program year.			1	1			2	3	3	4
2	During this program year.			0	0			0	0	0	0
B	The number who have not received early intervention services under IDEA.			0	0			0	0	0	0

3 Preschool Disabilities Services		Head Start I Base Grant Current	Head Start I Base Grant Year to Date	Early Head Start I Base Grant Current	Early Head Start I Base Grant Year to Date	Head Start II Robeson Grant Current	Head Start II Robeson Grant Year to Date	Early Head Start II Robeson Grant Current	Early Head Start II Robeson Grant Year to Date	Agency TOTAL Current	Agency TOTAL Year to Date
The total number of children enrolled in the program who had an Individualized Education Program (IEP), at any time during the program year, indicating that they were determined eligible by the LEA to receive special education and related services under the IDEA.		15	15			6	6	1	1	22	22
A	Of these, the number who were determined eligible to receive special education and related services.	15	15			6	6	1	1	22	22
1	Prior to this program year.	13	13			5	5	0	0	18	18
2	During this program year.	2	2			1	1	1	1	4	4
B	The number who have not received special education and related services.	0	0			0	0	0	0	0	0

4 Preschool Primary Diagnosed Disabilities		Head Start I Base Grant Current	Head Start I Base Grant Year to Date	Early Head Start I Base Grant Current	Early Head Start I Base Grant Year to Date	Head Start II Robeson Grant Current	Head Start II Robeson Grant Year to Date	Early Head Start II Robeson Grant Current	Early Head Start II Robeson Grant Year to Date	Agency TOTAL Current	Agency TOTAL Year to Date
Report the total number of children with an Individualized Education Program (IEP), whose primary or most significant disability was determined by a multidisciplinary team to be one of the disabilities categorized and defined in regulations for the IDEA (Individuals with Disabilities Education Act).		15	15			6	6	1	1	22	22
A	Speech / Language Impairment	8	8			3	3			11	11
B	Developmental Delay	5	5			3	3	1	1	9	9
C	Hearing Impairment	1	1							1	1
D	Visual Impairment										
E	Orthopedic Impairment										
F	Autism	1	1							1	1
G	Multiple Disabilities										

5 Screenings		Head Start I Base Grant	Early Head Start I Base Grant	Head Start II Robeson Grant	Early Head Start II Robeson Grant	Agency TOTAL
A	Total number of children who completed required screenings for Speech/Language (PLS-5).	567	35	63	25	690
B	Total number of children who completed required screenings for Developmental (Brigance III).	574	39	67	28	708
C	Total number of children who completed required screenings for Social-Emotional (ASQ-2:SE).	587	40	67	28	722
D	Total number of children identified as needing follow-up assessment or formal evaluation.	135	3	22	7	167

		Head Start I Base Grant Current	Head Start I Base Grant Year to Date	Early Head Start I Base Grant Current	Early Head Start I Base Grant Year to Date	Head Start II Robeson Grant Current	Head Start II Robeson Grant Year to Date	Early Head Start II Robeson Grant Current	Early Head Start II Robeson Grant Year to Date	Agency TOTAL Current	Agency TOTAL Year to Date
6	Total Number of Trainings Provided by Program Specialist – Disabilities / Mental Health:	1	1	1	1	1	1	1	1	4	4
7	Total Number of Visits by Program Specialist – Disabilities / Mental Health:	0	14	0	2	0	1	1	4	1	21
8	Total Number of Technical Assistance provided by Program Specialist – Disabilities / Mental Health:	1	13	0	3	0	0	1	2	2	18

Early Childhood Development and Health Services Unit Summary Report

Month: November 2022

HEALTH (1302.40)	HEAD START I BASE GRANT CURRENT MONTH	HEAD START I BASE GRANT YEAR TO DATE	EARLY HEAD START I BASE GRANT CURRENT MONTH	EARLY HEAD START I BASE GRANT YEAR TO DATE	HEAD START 2 ROBESON GRANT CURRENT MONTH	HEAD START 2 ROBESON GRANT YEAR TO DATE	EARLY HEAD START 2 ROB GRANT CURRENT MONTH	EARLY HEAD START 2 ROB GRANT YEAR TO DATE	TOTAL AGENCY
A. HEALTH INSURANCE									
1. Number of all children with Health Insurance.	0	573	0	38	0	65	0	29	705
2. Of the children with health insurance, the number of children whose primary health insurance fits into the following categories:									
a. Number of children enrolled in Medicaid/EPSDT/CHIP	0	553	0	37	0	65	0	29	684
b. Number of children enrolled in Health Choice	0	0	0	0	0	0	0	0	0
c. Number of children with private Health Insurance.	0	18	0	1	0	0	0	0	19
d. Number of children enrolled with other Health Insurance (Tri-Care/CHAMPUS)	0	2	0	0	0	0	0	0	2
3. Number of Children with NO Health Insurance.	0	49	0	3	0	0	0	0	52
INSURANCE COVERAGE:									
4. Of the previous non-insured enrollees, how many has received insurance this month?	0	13	0	1	0	0	0	0	14
MEDICAL HOME:									
1. Number of children with an on-going source of continuous, accessible health care.	0	584	0	38	0	65	0	29	716
B. MEDICAL SERVICES:									
2. Number of children that received a medical exam and are up-to-date with age-appropriate preventive and primary health care this month.	0	575	0	42	0	59	0	28	704
a. Of these, how many were diagnosed by a health care professional with any chronic condition needing medical treatment.	0	25	0	1	0	0	0	1	27
1. Of these, how many have received or are receiving medical treatment.	0	21	0	1	0	0	0	1	23
b. Specify the primary reason why children who needed medical treatment, for any Chronic Condition diagnosed by a health professional did not receive it.									
1. No health insurance	0	1	0	0	0	0	0	0	1
2. No pediatric care available	0	0	0	0	0	0	0	0	0
3. Medicaid not accepted by health provider	0	0	0	0	0	0	0	0	0
4. Parents did not keep/make appointment	0	0	0	0	0	0	0	0	0
5. Children left the program before their appointment	0	0	0	0	0	0	0	0	0
6. Appointment is scheduled for future date	0	3	0	0	0	0	0	0	3
7. No transportation	0	0	0	0	0	0	0	0	0
3. Number of children who received medical treatment for the following Chronic Conditions, who were diagnosed by a health care professional.									
a. Anemia	0	0	0	0	0	0	0	0	0
b. Asthma	0	21	0	0	0	3	0	0	24
c. Hearing Difficulties	0	0	0	0	0	0	0	0	0
d. Vision Problems	0	15	0	0	0	2	0	0	17
e. High Lead Levels	0	0	0	0	0	0	0	1	1

Early Childhood Development and Health Services Unit Summary Report

Month: November 2022

f. Diabetes	0	0	0	0	0	0	0	0	0
g. Seizures	0	2	0	0	0	0	0	1	3
h. Autism Spectrum Disorder	0	0	0	0	0	0	0	0	0
i. Attention Deficit Hyperactivity Disorder	0	0	0	0	0	0	0	0	0
j. Life threatening allergies (e.g. food allergies, bee stings, and medication allergies that may result in systematic anaphylaxis)	0	5	0	0	0	2	0	1	8
C. IMMUNIZATIONS:									
1. Number of children who have been determined by a health care professional to be up-to-date on all immunizations appropriate for their age.	0	558	0	35	0	64	0	29	686
2. Number of children who have been determined by a health care professional to have received all immunizations possible at this time, but who have not received all immunizations appropriate for their age.	0	80	0	14	0	7	0	1	102
3. Number of children who meet the state's guidelines for an exemption from immunizations.	0	8	0	1	0	1	0	0	10
D. DENTAL HOME:									
1. Number of children with continuous, accessible dental care provided by a dentist.	0	484	0	13	0	65	0	29	591
DENTAL SERVICES:									
2. Number of children who visited a dentist for preventive care during their initial visit/exam.	0	414	0	14	0	64	0	23	515
a. Of those children how many were diagnosed as needing treatment?	0	94	0	1	0	11	0	0	106
b. Of those children diagnosed as needing treatment how many are or have received treatment?	0	35	0	1	0	10	0	0	46
3. Specify the primary reason that children who needed dental treatment did not receive it.									
1. Health insurance doesn't cover dental treatment	0	0	0	0	0	0	0	0	0
2. No dental care available in local area	0	0	0	0	0	0	0	0	0
3. Medicaid not accepted by dentist	0	0	0	0	0	0	0	0	0
4. Dentists in the area do not treat 3-5 year old children	0	0	0	0	0	0	0	0	0
5. Parents did not keep/make appointment	0	3	0	0	0	0	0	0	3
6. Child left the program before their appointment date	0	4	0	0	0	0	0	0	4
7. Appointment is scheduled for future date	0	47	0	0	0	1	0	0	48
8. No Transportation	0	0	0	0	0	0	0	0	0
9. Other	0	0	0	0	0	0	0	0	0
E. VISITS BY PROGRAM SPECIALIST - HEALTH									
1. Number of visits by Program Specialist – Health	0	3	0	0	0	2	0	2	7

Early Childhood Development and Health Services Unit Summary Report

Month: November 2022

EDUCATION AND EARLY CHILDHOOD DEVELOPMENT (1302.30)	HEAD START 1 BASE GRANT CURRENT MONTH	HEAD START 1 BASE GRANT YEAR TO DATE	EARLY HEAD START 1 BASE GRANT CURRENT MONTH	EARLY HEAD START 1 BASE GRANT YEAR TO DATE	HEAD START 2 ROBESON GRANT CURRENT MONTH	HEAD START 2 ROBESON GRANT YEAR TO DATE	EARLY HEAD START 2 ROB GRANT CURRENT MONTH	EARLY HEAD START 2 ROB GRANT YEAR TO DATE	TOTAL AGENCY
1. Home Visits (Education)	83	183	9	36	2	74	1	33	562
2. Parent/Teacher Conferences	72	499	1	41	2	34	1	17	562
3. Family Educational Resource Packets Distributed (Per Family)	45	410	16	23	37	111	16	38	669
4. Field Trips and Walks (per classroom)	19	35	0	0	0	0	0	0	39
5. Staff Meetings	10	19	4	14	3	8	2	6	68
6. Number of visits by Child Development & Health Services Administrators	1	3	2	5	2	6	0	4	22
7. Number of CLASS observations conducted by Center Manager	5	14	1	2	0	0	0	0	16
8. Number of CLASS observations conducted by Mentor Coach	1	14	0	0	0	3	0	0	17
9. Number of visits by Compliance-Mentor Coach Specialist	0	7	1	1	0	4	0	4	14

CHILD NUTRITION (1302.44)	HEAD START 1 BASE GRANT CURRENT MONTH	HEAD START 1 BASE GRANT YEAR TO DATE	EARLY HEAD START 1 BASE GRANT CURRENT MONTH	EARLY HEAD START 1 BASE GRANT YEAR TO DATE	HEAD START 2 ROBESON GRANT CURRENT MONTH	HEAD START 2 ROBESON GRANT YEAR TO DATE	EARLY HEAD START 2 ROB GRANT CURRENT MONTH	EARLY HEAD START 2 ROB GRANT YEAR TO DATE	TOTAL AGENCY
A. ENROLLEES WITH ALLERGIES/SPECIAL DIET									
1. Number of enrollees with allergies.	0	17	0	4	0	2	0	1	24
2. Number of enrollees on special	0	1	0	0	0	0	0	0	1
3. Total number of Allergies/Special Diets.	0	18	0	4	0	2	0	1	25
B. NUTRITION EDUCATION ACTIVITIES WITH ENROLLEES									
1. Number of Educational Activities with enrollees.	7	30	0	1	0	18	0	2	51
C. NUMBER OF MENU SUBSTITUTIONS									
1. Number of Menu Substitutions.	3	107	3	14	41	123	41	123	367
D. NUMBER OF WOMAN INFANT AND CHILDREN (WIC) PARTICIPANTS									
1. Number of families receiving services (WIC).	0	178	0	19	0	38	0	19	254
E. NUMBER OF BODY MASS INDEX (BMI)									
1. Number of Healthy Weight	0	341	2	20	0	32	0	10	403
2. Number of Underweight (BMI less than 5 th percentile).	0	30	0	14	0	3	0	3	50
3. Number of Overweight (BMI at or above 85 th and below 95 th percentile).	0	78	0	2	0	6	0	1	87
4. Number of Obese (BMI at or above 95 th percentile).	0	77	0	5	0	14	0	5	101
F. NUMBER OF SUPPLEMENTAL NUTRITION ASSISTANT (SNAP)									
1. Number of families receiving Supplemental Nutrition Assistant (SNAP).	0	286	4	35	0	45	0	24	390
G. PROGRAM SPECIALIST – NUTRITION									
1. Number of visits by Program Specialist – Nutrition.	0	2	0	2	0	2	0	2	8

Early Childhood Development and Health Services Unit Summary Report

Month: November 2022

CHILD MENTAL HEALTH (1302.45)	HEAD START 1 BASE GRANT CURRENT MONTH	HEAD START 1 BASE GRANT YEAR TO DATE	EARLY HEAD START 1 BASE GRANT CURRENT MONTH	EARLY HEAD START 1 BASE GRANT YEAR TO DATE	HEAD START 2 ROBESON GRANT CURRENT MONTH	HEAD START 2 ROBESON GRANT YEAR TO DATE	EARLY HEAD START 2 ROB GRANT CURRENT MONTH	EARLY HEAD START 2 ROB GRANT YEAR TO DATE	TOTAL AGENCY
A. MENTAL HEALTH CONSULTANT(S)									
1. Number of children for whom the Mental Health Professional consulted with staff about behavior/Mental Health.	0	10	0	1	3	3	3	3	17
2. Number of children for whom the Mental Health Professional consulted with parent(s) about behavior/ Mental Health.	0	1	0	0	1	1	2	2	4
3. Number of children for whom the Mental Health Consultant provided a Behavior Intervention Plan.	0	1	0	0	0	0	0	0	1
4. Number of classroom teachers that received assistance from the Mental Health Consultant through observation, consultation or interventions/strategies.	0	4	0	1	0	0	2	2	7
B. MENTAL HEALTH REFERRALS/SERVICES									
1. Number of children who were referred for Mental Health Services outside Head Start through health insurance.	1	5	0	0	0	0	1	1	6
a. Of the children referred, the number of children who received Mental Health Services outside Head Start through health insurance.	1	1	0	0	0	0	1	1	2
C. PARENT SUPPORT GROUP MEETINGS									
1. Number of parent support group meetings conducted by Center Staff.	7	21	3	10	1	2	1	2	35
D. STAFF SUPPORT GROUP MEETINGS									
1. Number of staff support group meetings conducted by Center Staff.	7	31	3	17	1	6	1	6	60
E. PROGRAM SPECIALIST – DISABILITIES / MENTAL HEALTH									
1. Number of Observations (Classroom and Individual Child) conducted by Program Specialist – Disabilities / Mental Health.	0	15	0	3	0	0	0	1	19
2. Number of assistance received from Program Specialist-Disabilities/Mental Health through interventions, Behavior Plan/Plan of Action or Behavior Intervention Plan.	1	13	0	3	0	0	1	2	18
3. Number of visits by Program Specialist – Disabilities/Mental Health	0	14	0	2	0	1	1	4	21

Southeastern Community Action Partnership, Inc. – Head Start/Early Head Start Program

Family and Community Partnerships Unit – Head Start/Early Head Start

Family Partnerships Monthly Program Information Report (PIR) – **HSPPS Subpart E: 1302.50 – 11302.52(d)**

Center Name: Month: Year:

Signature of Person Completing Report:

Signature of Center Manager:

Instructions and/or Definitions:

- The following questions refer to the families of children enrolled in **HEAD START-EARY HEAD START**.
- Selected items in these sections require data to be reported both at the time of enrollment (see **Month**) and at the end of the enrollment year (see **YTD**).
- Report of **ALL** families of children enrolled during the course of the enrollment year in both columns, including enrollees who left the program and/or enrolled late
- **At Enrollment** – The status of individual families at the time of their child’s enrollment (i.e., include the status of each child’s family who enrolled during the current month.
- **YTD** – Year to date. (The status of each family at the end of their child’s enrollment in the program. Include the status of those who left the program during the enrollment year.

A. Family Services

Instructions and/or Definitions: Head Start programs provide program services that relate to family engagement outcomes as described in the Head Start Parent, Family, and Community Engagement (PFCE) Framework, including family well-being, parent-child relationships, families as lifelong educators, families as learners, family engagement in transitions, family connections to peers and the local community, and families as advocates and leaders. This PIR question collects information on families receiving a selection of many possible family services to promote progress toward child and family outcomes.

Report the number of families that received the following program services. Families may be counted in more than one category. Only include families that received services directly through the program or through program referrals. Please count only those families that actually received the services, not those that were referred and either did not go or were not yet able to receive the services.

Families who attend educational presentations including those provided through electronic means (e.g. online training modules) may be counted as receiving a service. Informational brochures and pamphlets distributed to all families are not counted in the PIR.

Number of Families that Received Program Services to Promote Family Outcomes:	Month # of families	YTD
a. Emergency/crisis intervention (e.g. meeting immediate needs for food, clothing, or shelter)	1	3
b. Housing assistance (e.g. subsidies, utilities, repairs)	1	15
c. Mental health services	0	0
d. Asset building services (e.g. financial education, debt counseling)	1	11
e. Substance misuse prevention	0	0
f. Substance misuse treatment	0	0
g. English as a Second Language (ESL) training	0	7
h. Assistance in enrolling into an education or job training program	1	21
i. Research-based parenting curriculum	0	19
j. Involvement in discussing their child’s screening and assessment results and their child’s progress	77	162

Month of Report	Center Name
November	Composite

k. Supporting transitions between programs (i.e. EHS to HS, HS to kindergarten)	0	13
l. Education on preventive medical and oral health	0	1
m. Education on health and developmental consequences of tobacco product use	0	0
n. Education on nutrition	0	0
o. Education on postpartum care (e.g. breastfeeding support)	0	0
p. Education on relationship/marriage	1	10
q. Assistance to families of incarcerated individuals	0	2
Number of Families Counted in at Least One of the Services Listed above (TOTAL)		83
		281

B. Parent Committee Meetings, Parent Workshops/Trainings, Parent Support Group Meetings

Instructions and/or Definitions: Indicate the number of meetings and trainings conducted at your center or with another center. For YTD totals, add the current month total to the number in your last month's YTD column.

Total Number of:	Month # of families	YTD
a. Parent Committee Meetings held at your center this month	11	33
b. Parent Workshops/Trainings held at your center or at another site this month and sponsored/co-sponsored by your center.	9	32
c. Parent Support Group Meetings this month held at your center this month.	4	9

C. Required Parent Trainings/Workshops

Instructions and/or Definitions: Indicate whether the following required trainings are not scheduled, scheduled, or completed. If scheduled or completed, please list date scheduled or date completed.

Descriptions of Trainings/Workshops	Not Scheduled	Scheduled	Completed
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Date	<input checked="" type="checkbox"/> Date
a. Orientation to HS/EHS Components (see "Parent Handbook/Resource Guide" and/or Open House Registration/Orientation Worksheet.)	<input type="checkbox"/>	<input type="checkbox"/> 9/2022	<input type="checkbox"/> 9/30/22
b. Child Abuse and Neglect/Child Maltreatment	<input type="checkbox"/>	<input type="checkbox"/> 10/2022	<input type="checkbox"/> ongoing
c. Child Growth and Development (See "Curriculum and Child Growth and Dev. Parent Resource Booklet")	<input type="checkbox"/>	<input type="checkbox"/> 9/2022	<input type="checkbox"/> 9/30/22
d. Transitions – From Head Start to Kindergarten	<input type="checkbox"/>	<input type="checkbox"/> 4/2023	<input type="checkbox"/>
e. Transitions – From EHS to Head Start	<input type="checkbox"/>	<input type="checkbox"/> 4/2023	<input type="checkbox"/>
f. Bus Safety (*within first 30 days of school)	<input type="checkbox"/>	<input type="checkbox"/> 9/2022	<input type="checkbox"/> 9/30/22
g. N.C. Child Care Laws and Regulations	<input type="checkbox"/>	<input type="checkbox"/> 9/2022	<input type="checkbox"/> 9/30/22
h. Money Management (Include other asset building services)	<input type="checkbox"/>	<input type="checkbox"/> 10/2022	<input type="checkbox"/> ongoing
i. Principles of Nutrition	<input type="checkbox"/>	<input type="checkbox"/> 10/2022	<input type="checkbox"/> ongoing
j. Eat Smart-Move More / Obesity	<input type="checkbox"/>	<input type="checkbox"/> 10/2022	<input type="checkbox"/> ongoing

Month of Report	Center Name
November	Composite

D. Family Service Home Visits

Instructions and/or Definitions: All families are to have (documented) family service home visits as needed. Do not count the same family twice. For YTD totals, add the current month total to the number in your last month's YTD column.

	Month # of Family Service Home Visits	YTD
How many families of your enrolled children have received at least one Family Service Home Visit this month?	22	

E. Volunteer Services

Instructions and/or Definitions: Include both classroom and non-classroom volunteers. Count each person only once *per year*, regardless of the number of times they have volunteered in your center.

	Month # of Volunteers	YTD
a. Number of new persons providing any volunteer service to your center this month.	232	790
• Of these, the number who are current or former Early Head Start parents	77	101
• Of these, the number who are current or former Head Start parents	46	112

F. Program Specialist/Parent Involvement—Services to Your Center

	Month	YTD
a. Number of visits made by the PS/Parent Involvement to your center.	6	20
b. Number of trainings and/or other services provided by the PS/Parent Involvement for your staff and/or parents.	6	16

Notes:

SCAP, Inc.

2005 - Management Report - End of Month Enrollment

<All Records> Replacement In Same Program, Replacement In Same Program Term, Reporting Date: 1/4/2023

SCAP, Inc.

	Total	Actual Enrollment	Accepted	Vacancies	Days Vacant (Avg)
Allenton Head Start Center					
Early Head Start Totals:	14	14	0	0	0 (Avg)
Head Start Totals:	37	33	4	0	0 (Avg)
Allenton Head Start Center Totals:	51	47	4	0	0 (Avg)
Elizabethtown Head Start Center					
Early Head Start Totals:	7	6	1	0	0 (Avg)
Head Start Totals:	19	19	0	0	0 (Avg)
Elizabethtown Head Start Center Totals:	26	25	1	0	0 (Avg)
Greengrove Head Start Center					
Early Head Start Totals:	11	11	0	0	0 (Avg)
Head Start Totals:	33	26	6	1	21 (Avg)
Greengrove Head Start Center Totals:	44	37	6	1	21 (Avg)
Hoke Head Start Center					
Head Start Totals:	113	85	28	0	0 (Avg)
Laurinburg Head Start Center					
Head Start Totals:	44	0	44	0	0 (Avg)
Longwood Head Start Center					
Head Start Totals:	55	52	3	0	0 (Avg)
Maxton Head Start Center					
Head Start Totals:	38	0	38	0	0 (Avg)
Mt. Olive Head Start Center					
Early Head Start Totals:	8	8	0	0	0 (Avg)
Head Start Totals:	69	53	15	1	28 (Avg)
Mt. Olive Head Start Center Totals:	77	61	15	1	28 (Avg)
Pembroke Head Start Center					
Head Start Totals:	53	46	7	0	0 (Avg)
Piney Grove Head Start					
Head Start Totals:	70	68	0	2	22 (Avg)
Red Springs Head Start Center					
Early Head Start Totals:	8	8	0	0	0 (Avg)
Head Start Totals:	90	80	10	0	0 (Avg)
Red Springs Head Start Center Totals:	98	88	10	0	0 (Avg)
Rennett Head Start Center					
Head Start Totals:	45	44	0	1	26 (Avg)
South Robeson Head Start					
Early Head Start Totals:	16	16	0	0	0 (Avg)
Head Start Totals:	114	104	7	3	10 (Avg)
South Robeson Head Start Totals:	130	120	7	3	10 (Avg)
SCAP, Inc Totals:	844	673	163	8	18 (Avg)
Program: Early Head Start	64	63	1	0	0 (Avg)
Program: Head Start	780	610	162	8	1 (Avg)

This report shows children/pregnant mothers who were either enrolled on the Reporting Date or were terminated and not replaced within 30 days prior to the Reporting Date
Report Format Copyright © Management Information Technology USA, Inc.

SCAP, Inc.

2301 - Average Daily Attendance

Enrollment Status: Enrolled Attendance Date: 12/1/2021 - 12/30/2022

SCAP, Inc.

	Attendance Records			Operating Days	ADA ¹	Funded Enrollment		Actual Enrollment	
	Present ⁵	Absent ⁶	Neither ⁷			Count	% Attendance	Count ²	% Attendance ³
Allenton Head Start Center	2,153	755	0	69.50 (avg)	31.01	56	55.32%	41.88	74.04%
Elizabethtown Head Start Center	1,245	398	0	68.00 (avg)	18.31	28	65.39%	24.16	75.78%
Greengrove Head Start Center	2,023	496	0	70.00 (avg)	28.90	56	51.61%	35.99	80.31%
Hoke Head Start Center	3,851	757	0	61.80 (avg)	57.78	100	62.31%	69.05	83.57%
Longwood Head Start Center	3,132	819	0	69.00 (avg)	45.40	60	75.65%	57.26	79.27%
Mt. Olive Head Start Center	3,126	989	0	70.00 (avg)	44.66	68	65.67%	58.79	75.97%
Pembroke Head Start Center	2,049	796	0	70.00 (avg)	29.27	59	49.61%	40.65	72.02%
Piney Grove Head Start	3,139	839	0	60.00 (avg)	52.31	80	65.40%	68.30	78.91%
Red Springs Head Start Center	4,368	1,241	1	68.00 (avg)	63.30	88	71.94%	81.29	77.87%
Rennert Head Start Center	2,031	716	0	65.00 (avg)	30.58	50	61.36%	41.34	73.94%
South Robeson Head Start	5,562	1,678	0	68.00 (avg)	81.78	136	60.14%	106.47	76.82%
SCAP, Inc.	32,679	9,484	1	67.20 (avg)	483.30	781	62.42%	623.18	77.51%
Report Totals	32,679	9,484	1	67.20 (avg)	483.30	781	62.42%	623.18	77.51%

1. ADA for each classroom is the sum of statuses selected to count as 'Present' on the setup screen divided by the Operating Days for that classroom.
2. Actual Enrollment Count for each classroom is the sum of the Present and Absent columns divided by the Operating Days
3. Percent Attendance is the Present count divided by the sum of Present and Absent Count
4. Site totals for ADA, Funded Enrollment Count, and Actual Enrollment count are the sum of that count for each of the site's classrooms.
5. Statuses counted as Present: Present(P), Virtual(V), Late Pickup(LP), Tardy and Late Pickup(TLP)
6. Statuses counted as Absent: Absent(A), Excused(E), Unexcused(U)
7. Statuses counted as Neither: No Class (-)

Mentor Coaching
Head Start I & Head Start II
 Monthly Summary Report

Month: November	Year: 2022
--------------------	---------------

<i>Job Title: Mentor Coach & Compliance Specialist</i>	<i>Today's Date: 11-30-22</i>
<i>Signature of Person Completing Form (Required): Tina Baldwin</i>	

MENTOR COACHING (1302.30)

A. Mentor Coaching	(HS) Current	(HS) YTD	(EHS) Current	(EHS) YTD
1. Number of classrooms receiving mentor coaching (Mentor Coaches)		9		1
2. Number of classrooms NOT receiving intensive mentor coaching		37		10
3. Number of classrooms in My Teaching Partnership Program	2	3		1

B. Goals	(HS) Current	(HS) YTD	(EHS) Current	(EHS) YTD
1. Number of Goals Developed	5	10	0	0
2. Number of Goals Met	0	0	0	0

C. Observations	(HS) Current	(HS) YTD	(EHS) Current	(EHS) YTD
Number of observations	1	1	0	0
Number of CLASS observations	1	21		
Number of reflection meetings	1	11	0	1
Number of TOTAL visits by mentor coaches	1	13	0	1

Follow-Up Compliance

Monthly Summary Report

Month: November	Year: 2022
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Signature of Person Completing Form (Required) : <i>Tina Baldwin</i>	Today's Date: 11-30-22
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FOLLOW-UP COMPLIANCE (1304.2)

A. Visits	Current	YTD
Number of follow-up compliance visits	2	11

B. Center Visits	Current	YTD
1. Allenton	0	2
2. Elizabethtown	0	0
3. Green Grove	2	5
4. Hoke	0	0
5. Laurinburg	0	0
6. Longwood	0	1
7. Maxton	0	0
8. Mt. Olive	0	1
9. Pembroke	0	0

Month of Report: November	Year: 2022
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Follow-Up Compliance Monthly Summary
Page 2 of 2

B. Center Visits	Current	YTD
10. Piney Grove	0	1
11. Red Springs	0	0
12. Rennert	0	0
13. South Robeson	0	0

C. Recommendations	Current	YTD
Number of centers with recommendations	1	6

D. Assistance	Current	YTD
Number of centers needing assistance	1	6



Board of Directors Meeting Minutes
November 01, 2022

The Southeastern Community Action Partnership Board of Directors meeting was held on Tuesday, November 01, 2022, at the Springhill Suites by Marriott Lumberton; Victor Singletary gave the invocation. The board recited the mission statement.

Attendance: The following members were in attendance, establishing a quorum.

Bladen	Brunswick	Columbus	Hoke
Rodney Hester	Valorie Hatten	Dorene Evans	Shirley Hart
Keith Graham	Carl Parker	Lakisha Jordan	Larry McLean
Victor Singletary			

Pender	Robeson	Scotland
Loretta Schmitzer	William Locklear	Tim Ivey
Lori Kirkpatrick	Veronica McNeill	Tony Spaulding
Amanda Howard	Phoebe Chavis Harris	

Seating of New Board Members: Keith Graham, Nominating and Governance Committee Chair, presented the report of the Governance Committee and recommended to the Board for seating: Lakisha Jordan, Columbus County Private Sector, and Veronica McNeill, Lumberton NSC Consumer Sector.

Dorene Evans offered a motion to approve the seating of Lakisha Jordan and Veronica McNeill, seconded by Amanda Howard. Motion approved.

Excused Absence: Pamela Young Jacobs called requesting to be excused from the meeting due to illness; Dorene Evans moved to approve the request, seconded by Tim Ivey. Motion approved.

Consent Agenda: Dorene Evans moved to approve the Consent Agenda, seconded by Tony Spaulding. Motion approved.

Agenda: Dorene Evans offered a motion to approve the Agenda, seconded by Loretta Schmitzer. Motion approved.

Minutes: September 28, 2022

Rodney Hester moved to approve the minutes with one amendment; Amanda Howard was at the September 28th meeting, seconded by Dorene Evans. Motion carried.

Statement of Financial Position: Loretta Schmitzer, Finance Committee Chair & Liying Reeder, CFO:

Statement of Financial Position for September 30, 2022, total liabilities and equity \$10,615,844.22. The project details for the ending period of September 30, 2022, were reviewed. Credit Card Expenditures: August 22 through September 2022 totaled \$142,886.62; all programs incurred expenditures.

Dorene Evans motioned to accept the financial position report, seconded by Amanda Howard. Motion carried.

Board of Directors Meetings Time: Chief Executive Officer: Dr. Ericka J. Whitaker

The Board of Directors was polled to see if it would be acceptable to change the time of the regular meetings to 3:00 p.m. (usually the first Tuesday of every other month) with a virtual option for two meetings out of the year for those who cannot attend the meeting in person. The virtual option does not include board training summits. The plan is to have another Board Summit on the tentative dates of February 20-22, 2023; the location is to be determined. As much as possible, we will try to hold regular meetings in Lumberton, for example, at the Robeson Community College when available. When there is a need to have a called meeting, we will look at holding called meetings virtually as much as possible.

Dorene Evans offered a motion to change the regularly scheduled meetings of the first Tuesday of every other month from 6:00 p.m. to 3:00 p.m. with the option of those who cannot attend in person two opportunities for virtual options out of the year. The board member must notify in advance when they need to participate in a meeting virtually or to be excused from a meeting, seconded by Tim Ivey. Motion carried.

Next meeting date: January 24, 2023, due to the holidays at 3:00 p.m., location to be determined.

The tentative dates for the next board summit are February 20-22, 2023; the location is to be determined.

Community Services Block Grant Program: Kathleen Lowe-Jacobs

Ms. Lowe informed the board that the program spent 2.2 million dollars of the 2.6 million dollars allocated for the NC Relief Disaster Grant. A YouTube video was presented as a testimonial of the services CSBG-funded programs provide to low-income citizens and communities in North Carolina. Please see the hyperlink to the Youtube video below:

<https://gcc02.safelinks.protection.outlook.com/?url=https%3A%2F%2Fyoutu.be%2Fa6EJQ4fj4do&data=05%7C01%7CCaroline.Kacmarsky%40acf.hhs.gov%7Cf497b4a807d64967881408da70dfcbb9%7Cd58add ea50534a808499ba4d944910df%7C0%7C0%7C637946403735756123%7CUnknown%7CTWFpbGZsb3d8 eyJWIjojMC4wLjAwMDAiLCJljojV2luMzliLCJBTiI6IklhaWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sd ata=mKNqifngNOB0SsZXP3WPqqRs3pSmzYQ5rZ8C%2BnFm62c%3D&reserved=0>

Adjourn: By consensus, the meeting adjourned at 7:12 p.m.

Submitted by:

Tony Spaulding, Board Secretary



ANDERSON SMITH & WIKE PLLC

Certified Public Accountants

December 15, 2022

To the Board of Directors and Management of
Southeastern Community Action Partnership, Inc.
405 N Elm Street
Lumberton, NC 28359

We have audited the financial statements of Southeastern Community Action Partnership, Inc. (the "Organization") for the year ended June 30, 2022, and we will issue our report thereon dated December 15, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 21, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Southeastern Community Action Partnership, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2022. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- Management's estimate of depreciation expense is based on the assets' respective estimated useful lives. We evaluated the key factors and assumptions used to develop the accumulated depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 15, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves the application of an accounting principle to the Organization's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Southeastern Community Action Partnership, Inc.
Page 3

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

Very truly yours,

Anderson Smith & Wike PLLC

Huntersville, North Carolina

***SOUTHEASTERN COMMUNITY
ACTION PARTNERSHIP, INC.
LUMBERTON, NORTH CAROLINA***

***FINANCIAL STATEMENTS
Year Ended June 30, 2022***

SOUTHEASTERN COMMUNITY ACTION PARTNERSHIP, INC.

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SOUTHEASTERN COMMUNITY ACTION PARTNERSHIP, INC.

BACKGROUND

June 30, 2022

Southeastern Community Action Partnership, Inc., (the Agency) (formerly Southeastern Community & Family Services, Inc.) a non-profit organization, was organized under and by authority of the General Statutes of the State of North Carolina. Articles of Amendment, along with the original Articles of Incorporation, have been approved by the Board of Directors and made part of the official records for the Corporation.

The purposes for which the corporation is organized are to focus attention on the problems of the disadvantaged and to develop and administer programs designed to overcome these problems in cooperation with other interested agencies, utilizing all available resources from agencies, corporations, foundations, and public or private groups. The Agency is committed to the concept of a community where each individual can contribute and achieve a measure of independence and self-respect through meaningful work.

In the course of these endeavors, the Agency studies the problems involved in improving the education, economic opportunities, living environment and general welfare of the people of all ages in the cooperating counties, recommends projects aimed at the solution of such problems, makes professional staff services available to private and public agencies, stimulates local efforts directed at resolving these problems, and encourages wise use of public and philanthropic funds devoted to any of these purposes.

The Agency is a private, non-profit corporation operating as a Community Action Agency (CAA) under the auspices of county, state, and federal governments. It is authorized to conduct programs in Bladen, Brunswick, Columbus, Hoke, Pender, New Hanover, Robeson and Scotland Counties in North Carolina through its having been designated as a CAA by the county commissioners of those counties. The Board of Directors is structured to conform to the provisions of its charter and also meet the requirements of the Economic Opportunity Act of 1964, as amended, (thus assuring federal recognition).

- A. Commission – The management of the corporation is vested in a governing body, the Board of Directors. The Board is the source of authority for all actions taken by the Agency. The only restrictions on the Board are those imposed by its charter, its contractual obligations and other practical considerations.
- B. Authority – The authority of the Board is collective and comprehensive and derives from its group action. The Board speaks with one voice. No individual Board member has any authority over the corporation or its affairs.
- C. Responsibility – The Board's basic responsibility is to study the problems of the area served by the Agency and to plan, develop, and implement programs aimed at their solution, to solicit and marshal the resources necessary to conduct operations and to efficiently utilize the resources entrusted to the Agency's custody, and to properly account to funding agencies and to the public for funds used in the conduct of its programs.
- D. Assignment – The corporate powers, property, funds and affairs of the corporation, except as may be otherwise provided by law, the Articles of Incorporation or the by-laws shall be vested in, exercised, and controlled by the Board of Directors.
- E. General Powers – The Board is granted the power to: (1) receive and administer funds, (2) transfer funds, (3) contract with other agencies, (4) delegate programs and functions to other agencies, (5) develop and adopt such policies and procedures as are necessary to accomplish its business, and (6) appoint committees and define their responsibilities. The Board has the power to appoint the Executive Director and to delegate authority to this position. In addition, the Board approves the appointments to the positions of Deputy Director, Chief Financial Officer, and Head Start Director upon the recommendation of the Executive Director.

SOUTHEASTERN COMMUNITY ACTION PARTNERSHIP, INC.

BACKGROUND

June 30, 2022

- F. Size – The Board of Directors shall consist of at least fifteen (15) but not more than fifty-one (51) members. The number of members authorized at any one time shall be divisible by three.
- G. Residence Requirement – Each member of the Board selected to represent a specific geographic area within the community must reside in the area which he or she represents. No person may serve on the Board in any capacity if they are not a bona fide resident of one of the counties in the Agency's service area.
- H. Conflict of Interest – No person may sit on the Board who is an officer or an employee of an organization contracting to perform a component of the work program from Agency funding sources. Public officials sitting on boards will not be in conflict if the CAA should contract with their jurisdiction for this purpose.

Since inception in 1964, the corporation has administered programs funded by the North Carolina Fund, the Office of Economic Opportunity, the Department of Health, Education, and Welfare, the Department of Labor, the U. S. Department of Agriculture, the U. S. Department of Energy, the U. S. Department of Health and Human Services, and many other agencies.



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Southeastern Community Action Partnership, Inc.
Lumberton, North Carolina

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Southeastern Community Action Partnership, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Southeastern Community Action Partnership, Inc. as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Southeastern Community Action Partnership, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Southeastern Community Action Partnership, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Housing Choice Vouchers Financial Data Schedule on pages 31 and 32 is presented for purposes of additional analysis as required by the Uniform Financial Reporting Standards issued by the U.S. Department of Housing and Urban Development, Office of the Inspector General, and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards on pages 42 and 43, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the supplementary information on pages 16 through 30 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the background information on pages 1 and 2. Our opinions on the basic financial statements do not cover the background information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the background information and consider whether a material inconsistency exists between the background information and the basic financial statements, or the background information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022, on our consideration of Southeastern Community Action Partnership, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Southeastern Community Action Partnership, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southeastern Community Action Partnership, Inc.'s internal control over financial reporting and compliance.

Anderson Smith & Wike PLLC

December 15, 2022
Huntersville, North Carolina

Southeastern Community Action Partnership, Inc.
Statements of Financial Position
June 30, 2022 and 2021

Exhibit 1

	<u>2022</u>	<u>2021</u>
Assets		
Cash	\$ 1,408,174	\$ 884,659
Restricted cash	248,426	215,381
Certificates of deposit	105,799	105,788
Grants receivable	1,525,728	1,129,858
Other receivables	81,444	61,139
Prepaid expenses	27,440	55,574
Property and equipment, net	<u>8,561,268</u>	<u>5,867,102</u>
Total assets	<u>\$ 11,958,279</u>	<u>\$ 8,319,501</u>
Liabilities and Net Assets		
Liabilities		
Accounts payable and other accrued liabilities	\$ 1,021,986	\$ 1,031,278
Accrued salary	601,096	224,310
Line of credit	97,000	-
Deferred revenue	547,360	8,746
Accrued leave	353,228	456,523
Long-term debt	<u>13,889</u>	<u>47,222</u>
Total liabilities	<u>2,634,559</u>	<u>1,768,079</u>
Net Assets		
Without donor restrictions	57,163	(14,583)
With donor restrictions	<u>9,266,557</u>	<u>6,566,005</u>
Total net assets	<u>9,323,720</u>	<u>6,551,422</u>
Total liabilities and net assets	<u>\$ 11,958,279</u>	<u>\$ 8,319,501</u>

The accompanying notes are an integral part of this statement.

Southeastern Community Action Partnership, Inc.
 Statements of Activities
 For the Years Ended June 30, 2022 and 2021

Exhibit 2

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and other support						
Federal grants	\$ -	\$ 19,779,369	\$ 19,779,369	\$ -	\$ 18,259,845	\$ 18,259,845
Donated property	-	-	-	-	2,632,964	2,632,964
Contributions and donations	-	-	-	32,254	-	32,254
Insurance reimbursements	-	25,825	25,825	-	32,611	32,611
Indirect costs allocated	-	-	-	49,038	-	49,038
Other	91,460	-	91,460	20,019	-	20,019
Interest	51	-	51	142	-	142
Net assets released from restrictions	17,104,642	(17,104,642)	-	16,658,965	(16,658,965)	-
Total revenue and other support	17,196,153	2,700,552	19,896,705	16,760,418	4,266,455	21,026,873
Expenses						
Head Start	10,314,238	-	10,314,238	9,574,149	-	9,574,149
Head Start - CARES Act	-	-	-	822,507	-	822,507
Head Start - American Rescue Plan	216,378	-	216,378	-	-	-
Head Start - Disaster Relief	151,362	-	151,362	227,867	-	227,867
LRDA Head Start	1,139,343	-	1,139,343	1,032,896	-	1,032,896
LRDA Head Start CARES Act	100,314	-	100,314	71,053	-	71,053
Child & Adult Care Food Program	383,361	-	383,361	201,190	-	201,190
Housing Choice Vouchers	2,196,977	-	2,196,977	2,383,903	-	2,383,903
HUD - CARES Act	-	-	-	112,992	-	112,992
Community Services Block Grant	1,168,324	-	1,168,324	1,038,027	-	1,038,027
Community Services Block Grant - CARES Act	801,506	-	801,506	525,532	-	525,532
Community Services Block Grant - Disaster Relief	632,295	-	632,295	668,467	-	668,467
Parent committee	544	-	544	382	-	382
Local discretionary	19,765	-	19,765	76,826	-	76,826
Total expenses	17,124,407	-	17,124,407	16,735,791	-	16,735,791
Change in net assets	71,746	2,700,552	2,772,298	24,627	4,266,455	4,291,082
Net assets, beginning of year	(14,583)	6,566,005	6,551,422	(39,210)	2,299,550	2,260,340
Net assets, end of year	\$ 57,163	\$ 9,266,557	\$ 9,323,720	\$ (14,583)	\$ 6,566,005	\$ 6,551,422

The accompanying notes are an integral part of this statement.

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Southeastern Community Action Partnership, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2022

Exhibit 3

	Head Start	Head Start ARP	Head Start Disaster Relief	LRDA Head Start	LRDA Head Start CARES Act	CACFP	IJD Housing Choice Vouchers	CSBG	CSBG CARES Act	CSBG Disaster Relief	Parent Committee	Local Discretion Fund	Total
Salaries	\$ 5,096,726	\$ 183,915	\$ 99,451	\$ 596,019	\$ -	\$ 19,434	\$ 138,497	\$ 476,326	\$ 139,795	\$ 14,908	\$ -	\$ 13,672	\$ 6,778,743
Fringe benefits	2,021,760	12,935	34,160	202,612	-	1,809	37,828	182,930	20,626	7,149	-	-	2,521,909
Transportation maintenance & repairs	201,489	-	-	17,547	-	-	603	71	-	-	-	-	219,710
Travel	84,845	-	115	718	-	-	1,559	17,655	4,518	6,613	-	-	116,025
Equipment	107,637	-	-	6,646	12,323	-	9,775	38,436	-	3,239	-	-	178,156
Supplies	341,015	-	-	10,537	62,785	1,523	8,586	19,155	2,179	6,376	192	-	452,348
Postage	9,334	-	-	545	-	-	6,464	2,328	8	464	-	-	19,143
Repairs & maintenance	214,575	-	-	28,731	-	-	85	2,785	-	442,884	-	-	689,060
Utilities	146,886	-	-	32,027	-	-	4,814	7,578	1,270	7,068	-	-	199,643
Telephone	68,712	-	2,906	16,752	-	-	7,674	22,561	2,317	10,420	-	-	131,342
Rent paid	76,272	-	-	-	-	-	18,336	31,308	-	15,743	-	-	141,659
Insurance	179,986	-	3	25,820	-	-	4,519	11,670	1,035	3,860	-	-	226,893
Food	122,081	-	-	-	-	325,835	-	-	-	-	-	-	448,916
Dues & registration	30,846	-	-	33	-	-	5,907	16,072	2,615	852	-	-	56,325
Contractual	209,674	-	-	7,908	16,153	-	18,498	60,357	58,820	38,483	-	-	409,795
Other	168,420	-	1,067	9,626	-	500	11,980	10,253	1,580	3,377	303	5,719	212,825
Client Services	-	-	-	255	-	-	-	141,405	494,409	13,691	-	-	649,763
HAP payments	-	-	-	-	-	-	1,890,628	-	-	-	-	-	1,890,628
Legal Fees	8,741	-	-	-	-	-	-	-	-	-	-	-	8,741
Subtotal	9,058,999	196,850	157,702	955,676	91,261	347,201	2,165,753	1,040,890	729,172	575,232	495	19,391	15,348,622
Indirect cost	376,764	19,528	13,660	94,028	9,053	34,442	27,292	103,234	72,334	57,063	49	374	1,308,421
Subtotal	9,565,763	216,378	151,362	1,050,364	100,314	381,643	2,193,045	1,144,124	801,506	632,295	544	19,765	16,657,043
Depreciation	348,475	-	-	89,039	-	1,718	3,932	24,200	-	-	-	-	467,364
Total expenses	\$ 10,314,238	\$ 216,378	\$ 151,362	\$ 1,139,343	\$ 100,314	\$ 383,361	\$ 2,196,977	\$ 1,168,324	\$ 801,506	\$ 632,295	\$ 544	\$ 19,765	\$ 17,124,407

The accompanying notes are an integral part of this statement.

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Southeastern Community Action Partnership, Inc.
 Statement of Functional Expenses
 For the Year Ended June 30, 2021

Exhibit 3

	Head Start	Head Start CARES Act	Head Start Disaster Relief	LRDA Head Start	LRDA Head Start CARES Act	CACFP	HUD Housing Choice Vouchers	HUD CARES Act	CSBG CARES Act	CSBG Disaster Relief	Parent Committee	Local Discretion Fund	Total
Salaries	\$5,099,087	\$ 348,359	\$167,940	\$ 537,660	\$ 34,304	\$ 32,054	\$ 92,067	\$ 73,088	\$ 447,127	\$135,845	\$113,681	\$ -	\$ 7,081,232
Fringe benefits	2,169,057	26,354	29,595	131,057	2,527	2,361	48,537	5,384	178,674	23,333	20,713	-	2,637,391
Transportation maintenance & repairs	98,565	900	-	4,701	-	-	181	14	-	-	-	-	104,361
Travel	25,049	-	-	45	-	-	4,838	128	4,559	1,075	4,810	-	40,510
Equipment	67,668	44,425	1,750	37,410	17,980	-	1,072	845	24,210	-	7,858	-	193,218
Supplies	206,570	177,583	-	18,492	260	2,793	1,634	4,063	14,097	773	12,286	-	438,551
Postage	6,074	993	-	329	-	-	979	22	2,073	205	599	-	11,274
Repairs & maintenance	183,826	4,710	-	69,327	-	-	-	-	1,086	413	324,361	6,500	590,245
Utilities	139,936	-	-	26,357	-	-	2,747	-	9,046	-	2,705	-	183,791
Telephone	68,164	-	-	13,472	-	-	7,670	-	34,263	2,062	4,601	-	130,932
Rent paid	74,055	-	-	-	-	-	12,791	-	35,967	-	12,282	-	135,095
Insurance	139,449	-	-	10,628	-	-	3,058	-	10,721	-	-	-	163,856
Food	142	-	-	-	-	144,657	-	-	-	-	-	-	144,799
Dues & registration	5,020	-	-	-	-	-	-	340	4,734	234	-	-	10,328
Contractual	87,563	144,402	2,900	31,226	14,936	-	5,672	19,381	34,174	8	56,728	-	396,990
Other	93,265	4,600	6,493	11,372	-	-	5,486	70	14,945	1,116	3,980	350	139,023
Client Services	-	-	-	-	-	-	-	-	107,448	315,732	46,977	-	488,955
HAP payments	-	-	-	-	-	-	2,177,302	-	-	-	-	-	2,177,302
Legal Fees	8,266	-	-	-	-	-	-	-	-	-	-	-	8,266
Subtotal	8,472,456	751,726	208,479	890,076	65,007	181,565	2,364,034	103,335	923,124	480,816	611,589	350	15,126,101
Indirect cost	787,939	70,281	19,338	81,777	6,046	16,914	17,310	9,657	85,851	44,716	56,878	32	1,201,880
Subtotal	9,260,395	822,507	227,867	972,853	71,053	198,779	2,381,353	112,992	1,008,975	525,532	668,467	382	16,327,981
Depreciation	313,754	-	-	60,041	-	2,411	2,550	-	29,052	-	-	-	407,810
Total expenses	\$9,574,149	\$ 822,507	\$ 227,867	\$1,032,896	\$ 71,053	\$ 201,190	\$ 2,383,903	\$ 112,992	\$1,038,027	\$ 525,532	\$ 668,467	\$ 382	\$ 16,735,791

The accompanying notes are an integral part of this statement.

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Southeastern Community Action Partnership, Inc.
 Statements of Cash Flows
 For the Years Ended June 30, 2022 and 2021

Exhibit 4

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Change in net assets	\$ 2,772,298	\$ 4,291,082
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation	467,364	407,810
Donated property	-	(2,632,964)
(Increase) decrease in operating assets:		
Grants receivable	(395,870)	(614,992)
Other receivables	(20,305)	7,919
Prepaid expenses	28,134	6,294
Increase (decrease) in operating liabilities:		
Accounts payable and other accrued liabilities	255,453	189,248
Deferred revenue	547,360	8,746
Net cash provided by operating activities	<u>3,654,434</u>	<u>1,663,143</u>
Cash flows from investing activities:		
Acquisition of fixed assets	(3,172,396)	(2,012,182)
Proceeds on disposition of fixed assets	10,866	-
Net cash used by investing activities	<u>(3,161,530)</u>	<u>(2,012,182)</u>
Cash flows from financing activities:		
Net borrowings from line of credit	97,000	-
Payment of long-term debt	(33,333)	(33,334)
Net cash provided (used) by financing activities	<u>63,667</u>	<u>(33,334)</u>
Change in cash, cash equivalents and restricted cash	556,571	(382,373)
Cash, cash equivalents and restricted cash - beginning of year	<u>1,205,828</u>	<u>1,588,201</u>
Cash, cash equivalents and restricted cash - end of year	<u>\$ 1,762,399</u>	<u>\$ 1,205,828</u>

SOUTHEASTERN COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

Nature of Business

Southeastern Community Action Partnership, Inc. (the “Agency”) (formerly Southeastern Community & Family Services, Inc.) was incorporated under the laws of North Carolina, as a nonprofit organization as defined under Section 501(c)(3) of the Internal Revenue Code. The Agency is engaged to focus attention on the problems of the disadvantaged and to develop and administer programs designed to overcome these problems in cooperation with other interested agencies, utilizing all available resources from agencies, corporations, foundations, and public or private groups. Substantially all of the Agency's support is provided by the federal government.

Basis of Presentation

These statements are presented in accordance with accounting principles generally accepted in the United States of America and include all programs conducted by the Agency. Financial statement presentation follows the recommendations of the *Financial Accounting Standards Board (“FASB”) in its Accounting Standards Codification (“ASC”) 958, Not-for-Profit Entities*. Under ASC 958, the Agency is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets With Donor Restrictions

Net assets with donor restrictions represent revenues received that are designated by grantors for temporary time restrictions.

Net Assets Without Donor Restrictions

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

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

The Agency has a number of bank accounts including its primary program funds account. Some funds are invested in certificates of deposit or money market accounts. Interest earned on these accounts is accounted for in accordance with grant guidelines and regulations. Restricted cash is restricted for incentives for HUD tenants and other HUD programs.

For purposes of the statement of cash flows, cash equivalents include time deposits, certificates of deposit, and all highly liquid debt instruments with original maturities of three months or less.

Contributed Services

Individuals and other entities contribute a sizeable amount of services to the Agency's Head Start program. These services are not recognized as contributions in the financial statements since the recognition criteria under FASB ASC 958, *Not-for-Profit Entities* were not met.

Functional Expense Allocation

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include compensation and benefits, which are allocated on the basis of estimates of time and effort. Other program expenses not directly chargeable and support costs are allocated to programs as indirect cost (Note 2).

SOUTHEASTERN COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

Retirement Plan

The Agency has adopted a 403(b) defined contribution benefit plan that covers all eligible employees. After the completion of 90-day probationary period, the plan allows employee contributions up to twenty percent of their compensation, with the Agency matching up to 4% of compensation but subject to budget limitations and funds availability. The Agency also contributes 4% of compensation of all eligible employees. The Agency's contribution to the plan amounted to \$412,908 and \$396,099 for the years ended June 30, 2022 and 2021, respectively. Contributions to the plan are recorded as fringe benefits.

Property and Equipment

Property and equipment is carried at cost or, if donated, at the approximate fair value at the date of donation, less accumulated depreciation. Depreciation of buildings and equipment is provided over the estimated useful lives of the respective assets using the straight-line method. Acquisitions of property and equipment in excess of \$5,000 are capitalized.

Property acquired in the operation of the programs is considered to be owned by Southeastern Community Action Partnership, Inc. while used in current or future approved programs. The grantors have a reversionary interest in all such property and their dispositions as well as any proceeds from its disposition are subject to grantor regulations.

Fixed assets are accounted for at cost and any assets sold, traded or destroyed are removed from the accounts periodically.

Accrued Leave

Personal time-off hours are accrued based on the employee's length of service and actual time worked. Personal time off accumulates at a rate of 7.38 hours per pay period during the first five years of employment, 8 hours per pay period for employees with five years but less than ten years of service and 9.85 hours per pay period for employees with ten years but less than 15 years of service and 11.08 hours per pay period for employees with fifteen years or more continuous service. Carry forward of accumulated personal time could not exceed 160 hours as of June 30, 2022. There were no carry forward limits as of June 30, 2021. Accrued leave was \$353,228 and \$456,508 as of June 30, 2022 and 2021, respectively.

NOTE 2 – INDIRECT COST ALLOCATION

The Department of Health and Human Services is the cognizant federal agency. The current agreement with the Division of Cost Allocation, Department of Health and Human Services, provides for allocation of indirect costs to programs using a percentage of direct costs. The provisional rate was 9.92% and 9.30% for 2022 and 2021, respectively.

The base cost to which the rate is applied consists of all direct cost less capital expenditures (alterations, renovations and equipment), all contracts, subcontracts and flow through funds. The rate calculated using actual costs in the accompanying financial statements is 9.92% and 9.30% for 2022 and 2021, respectively.

Total indirect cost allocated was:	2022	\$ 1,308,421
	2021	\$ 1,201,880

SOUTHEASTERN COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 3 – LEASES AND COMMITMENTS

The Agency leases office and classroom space and has a number of cancellable and non-cancelable agreements leasing real property in various areas. The agreements are considered operating leases as they generally do not obligate the Agency for material long term payments.

Each of the cancellable agreements are automatically renewed each year. The agreements can be cancelled by either party in writing within 30-90 days prior to the renewal period.

The Agency has entered into one non-cancellable lease agreement for the rental of property. Total rent paid under the non-cancellable lease was \$22,500 for the years ended June 30, 2022 and 2021, respectively. The lease expires on April 1, 2023. Lease payments of \$16,875 will be due under the lease during the year ended June 30, 2023.

NOTE 4 – RISK MANAGEMENT

The Agency recognizes that it may incur liability in performing its various programs. In addition to its management policy to reduce potential risk, it carries liability and workers compensation insurance in amounts management considers adequate to protect the interests of the Agency.

NOTE 5 – UNINSURED CASH BALANCES

At June 30, 2022 the carrying amount of bank deposits were \$1,762,399 and the bank balance was \$1,713,850. As of June 30, 2022, the Agency's bank balances exceeded the FDIC insured limits by \$1,292,455.

NOTE 6 – GRANTS RECEIVABLE

Grants receivable consist of amounts owed to Southeastern Community Action Partnership, Inc. from various grantors for reimbursements on grant contracts.

NOTE 7 – INCOME TAXES

The Agency is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Agency is subject to income tax examinations by U.S. federal, state or local tax authorities for the years ended June 30, 2021, 2020 and 2019. The Agency has analyzed all tax years open for adjustment and determined that it does not have any material unrecognized tax benefits or obligations as of June 30, 2022 and 2021.

SOUTHEASTERN COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 8 – CASH AND CASH EQUIVALENTS

The following table provides a reconciliation of cash, cash equivalents, and restricted cash reported within the statement of financial position that sum to the amounts shown in the statement of cash follows:

	<u>2022</u>	<u>2021</u>
Cash	\$ 1,408,174	\$ 884,659
Certificates of deposit	105,799	105,788
Restricted Cash:		
HUD - CARES Act	-	40,107
HUD - Housing assistance payments	128,981	64,935
HUD - Tenant incentives	119,445	110,339
Total cash, cash equivalents, and restricted cash	<u>\$ 1,762,399</u>	<u>\$ 1,205,828</u>

NOTE 9 – FIXED ASSETS AND DEPRECIATION

The following is a summary of property and equipment, less accumulated depreciation at June 30:

	<u>2022</u>	<u>2021</u>
Land	\$ 121,700	\$ 111,700
Construction in progress	3,583,709	734,103
Buildings	5,433,030	5,357,365
Vehicles	3,087,031	2,994,493
Computers & equipment	<u>1,622,204</u>	<u>1,489,685</u>
	13,847,674	10,687,346
Accumulated Depreciation	<u>5,286,406</u>	<u>4,820,244</u>
Total	<u>\$ 8,561,268</u>	<u>\$ 5,867,102</u>

During the year ended June 30, 2021, the Organization received land and buildings from the Department of Health and Human Services with an estimated fair market value of \$2,632,964. The estimated fair market value of the land and buildings was based on comparable land and real estate sales.

NOTE 10 – LONG-TERM DEBT

The Agency's long-term debt consisted of the following:

	<u>2022</u>	<u>2021</u>
Note payable, due in monthly payments of \$2,954, including interest at LIBOR plus 2.75% (4.53% at June 30, 2022)	\$ 13,889	\$ 47,222
Less current portion	<u>(13,889)</u>	<u>(33,333)</u>
Total long-term debt	<u>\$ -</u>	<u>\$ 13,889</u>

SOUTHEASTERN COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 11 – RELATED PARTIES

On occasion, employees of the Agency qualify for benefits of the programs that are managed by Southeastern Community Action Partnership, Inc. These employees apply and receive benefits from the grant funds that the Agency manages. Prior to receiving benefits from grant funds, the funding source reviews and approves the applications for assistance.

NOTE 12 – IN-KIND CONTRIBUTIONS

Values assigned to in-kind contributions and the related expenses are based on federal guidelines. In accordance with those guidelines, values are based upon estimated area-wide averages for rent of facilities of a similar type. There were no in-kind contributions recognized under GAAP for the years ended June 30, 2022 and 2021. The Agency’s Head Start program received donated parent and volunteer services with an estimated value of \$582,138 and \$51,502 for the years ended June 30, 2022 and 2021, respectively. These donated services were not recognized in the financial statements as they did not meet the criteria for recognition under FASB ASC 958.

NOTE 13 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Agency’s financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date. Donor-restricted amounts that are available for use within one year for general purposes include allocations from federal sources.

	<u>2022</u>	<u>2021</u>
Financial assets at year-end	\$ 3,369,571	\$ 2,396,825
Less restricted for HUD	<u>(248,426)</u>	<u>(215,381)</u>
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 3,121,145</u>	<u>\$ 2,181,444</u>

NOTE 14 – LINE OF CREDIT

During 2022 the Agency entered into a line of credit agreement with a financial institution that allows the Agency to borrow up to \$100,000. The line bears interest at 11.5%. The balance of the line of credit was \$97,000 at June 30, 2022.

NOTE 15 – SUBSEQUENT EVENTS

The Agency has evaluated subsequent events through December 15, 2022 (the issuance date of the financial statements) and has determined that there were no subsequent events to recognize or disclose in these financial statements.

Southeastern Community Action Partnership, Inc.
Statement of Activities - Head Start
For the Year Ended June 30, 2022

Exhibit 5

	Without Donor Restrictions	With Donor Restrictions	Total	Budget	Variance
Revenues:					
Head Start	\$ -	\$ 10,034,288	\$ 10,034,288	\$ 10,034,288	\$ -
In-kind contribution	521,180	-	521,180	2,446,215	(1,925,035)
Insurance reimbursements	-	25,825	25,825	-	25,825
Net asset released from restrictions	10,314,238	(10,314,238)	-	-	-
Total revenues	10,835,418	(254,125)	10,581,293	12,480,503	(1,899,210)
Expenses:					
Salaries	5,096,726	-	5,096,726	5,401,482	304,756
Fringe benefits	2,021,760	-	2,021,760	2,529,965	508,205
Transportation maintenance & repairs	201,489	-	201,489	143,027	(58,462)
Travel	84,845	-	84,845	126,572	41,727
Equipment	107,637	-	107,637	74,552	(33,085)
Supplies	341,015	-	341,015	105,015	(236,000)
Postage	9,334	-	9,334	7,841	(1,493)
Repairs & maintenance	214,575	-	214,575	152,434	(62,141)
Utilities	146,886	-	146,886	114,936	(31,950)
Telephone	68,712	-	68,712	62,107	(6,605)
Rent paid	76,272	-	76,272	78,734	2,462
Insurance	179,986	-	179,986	120,388	(59,598)
Food	122,081	-	122,081	172	(121,909)
Dues & registration	30,846	-	30,846	5,200	(25,646)
Contractual	209,674	-	209,674	159,190	(50,484)
Other	168,420	-	168,420	100,473	(67,947)
Legal Fees	8,741	-	8,741	8,000	(741)
Indirect cost	876,764	-	876,764	844,200	(32,564)
Depreciation	348,475	-	348,475	-	(348,475)
Subtotal	10,314,238	-	10,314,238	10,034,288	(279,950)
Grantee's Contribution Costs					
In-kind services	521,180	-	521,180	2,446,215	1,925,035
Total expenses	10,835,418	-	10,835,418	12,480,503	1,645,085
Change in net assets	-	(254,125)	(254,125)	\$ -	\$ (254,125)
Net assets, beginning of year	-	1,788,211	1,788,211		
Net assets, end of year	\$ -	\$ 1,534,086	\$ 1,534,086		

Note: In-kind contributions of volunteer services in the amount of \$521,180 were not recorded in the basic financial statements because they did not meet the criteria for recognition under FASB ASC 958.

Southeastern Community Action Partnership, Inc.
Statement of Activities - Head Start - American Rescue Plan
For the Year Ended June 30, 2022

Exhibit 6

	Without Donor Restrictions	With Donor Restrictions	Total	Budget	Variance
Revenue					
Head Start - ARP	\$ -	\$1,418,147	\$1,418,147	\$1,657,699	\$ (239,552)
Net assets released from restrictions	216,378	(216,378)	-	-	-
	<u>216,378</u>	<u>1,201,769</u>	<u>1,418,147</u>	<u>1,657,699</u>	<u>(239,552)</u>
Expenses					
Salaries	183,915	-	183,915	205,700	21,785
Fringe benefits	12,935	-	12,935	15,800	2,865
Equipment	-	-	-	80,000	80,000
Supplies	-	-	-	76,212	76,212
Repairs & maintenance	-	-	-	173,662	173,662
Building improvements	-	-	-	1,087,325	1,087,325
Indirect Costs	19,528	-	19,528	19,000	(528)
Total expenses	<u>216,378</u>	<u>-</u>	<u>216,378</u>	<u>1,657,699</u>	<u>1,441,321</u>
Change in net assets	-	1,201,769	1,201,769	\$ -	\$1,201,769
Net assets, beginning of year	-	(195)	(195)		
Net assets, end of year	<u>\$ -</u>	<u>\$1,201,574</u>	<u>\$1,201,574</u>		

Southeastern Community Action Partnership, Inc.
Statement of Activities - Head Start - Disaster Relief
For the Year Ended June 30, 2022

Exhibit 7

	Without Donor Restrictions	With Donor Restrictions	Total	Budget	Variance
Revenues					
Head Start disaster relief	\$ -	\$ 1,933,681	\$ 1,933,681	\$ 2,001,694	\$ (68,013)
Net assets released from restrictions	151,362	(151,362)	-	-	-
	<u>151,362</u>	<u>1,782,319</u>	<u>1,933,681</u>	<u>2,001,694</u>	<u>(68,013)</u>
Expenses					
Salaries	99,451	-	99,451	330,000	230,549
Fringe benefits	34,160	-	34,160	94,121	59,961
Travel	115	-	115	4,000	3,885
Equipment	-	-	-	793,800	793,800
Supplies	-	-	-	19,592	19,592
Telephone	2,906	-	2,906	-	(2,906)
Insurance	3	-	3	-	(3)
Contractual	-	-	-	193,500	193,500
Building improvements	-	-	-	499,500	499,500
Indirect Costs	13,660	-	13,660	59,590	45,930
Other	1,067	-	1,067	7,591	6,524
Total expenses	<u>151,362</u>	<u>-</u>	<u>151,362</u>	<u>2,001,694</u>	<u>1,850,332</u>
Change in net assets	-	1,782,319	1,782,319	\$ -	\$ 1,782,319
Net assets, beginning of year	-	1,432,193	1,432,193		
Net assets, end of year	<u>\$ -</u>	<u>\$ 3,214,512</u>	<u>\$ 3,214,512</u>		

Southeastern Community Action Partnership, Inc.
Statement of Activities - LRDA Head Start
For the Year Ended June 30, 2022

Exhibit 8

	Without Donor Restrictions	With Donor Restrictions	Total	Budget	Variance
Revenues:					
Head Start grant	\$ -	\$ 1,113,034	\$ 1,113,034	\$4,637,819	\$(3,524,785)
In-kind contribution	60,958	-	60,958	513,022	(452,064)
Net assets released from restrictions	1,200,301	(1,200,301)	-	-	-
Total revenues	1,261,259	(87,267)	1,173,992	5,150,841	(3,976,849)
Expenses:					
Salaries	596,019	-	596,019	2,074,314	1,478,295
Fringe benefits	202,612	-	202,612	969,574	766,962
Transportation, maintenance & repairs	17,547	-	17,547	70,199	52,652
Travel	718	-	718	88,697	87,979
Equipment	6,646	-	6,646	256,250	249,604
Supplies	10,537	-	10,537	96,675	86,138
Postage	545	-	545	3,699	3,154
Repairs & maintenance	28,731	-	28,731	205,078	176,347
Utilities	32,027	-	32,027	93,317	61,290
Telephone	16,752	-	16,752	46,000	29,248
Insurance	25,820	-	25,820	32,120	6,300
Dues & registration	33	-	33	6,000	5,967
Contractual	7,808	-	7,808	217,995	210,187
Other	9,626	-	9,626	69,113	59,487
Client Services	255	-	255	5,000	4,745
Indirect cost	94,628	-	94,628	403,788	309,160
Depreciation	89,039	-	89,039	-	(89,039)
Subtotal	1,139,343	-	1,139,343	4,637,819	3,498,476
Grantee's Contribution Costs					
In-kind services	60,958	-	60,958	513,022	452,064
Total expenses	1,200,301	-	1,200,301	5,150,841	3,950,540
Change in net assets	60,958	(87,267)	(26,309)	\$ -	\$ (26,309)
Net assets, beginning of year	-	2,985,165	2,985,165		
Net assets, end of year	\$ 60,958	\$ 2,897,898	\$ 2,958,856		

Note: In-kind contributions of volunteer services in the amount of \$60,958 were not recorded in the basic financial statements because they did not meet the criteria for recognition under FASB ASC 958.

Southeastern Community Action Partnership, Inc.
Statement of Activities - LRDA Head Start - CARES Act
For the Year Ended June 30, 2022

Exhibit 9

	Without Donor Restrictions	With Donor Restrictions	Total	Budget	Variance
Revenues					
CARES Act	\$ -	\$ 100,314	\$ 100,314	\$ 171,367	\$ (71,053)
Net assets released from restrictions	100,314	(100,314)	-	-	-
	<u>100,314</u>	<u>-</u>	<u>100,314</u>	<u>171,367</u>	<u>(71,053)</u>
Expenses					
Salaries	-	-	-	34,320	34,320
Fringe benefits	-	-	-	2,600	2,600
Equipment	12,323	-	12,323	25,305	12,982
Supplies	62,785	-	62,785	62,842	57
Contractual	16,153	-	16,153	31,500	15,347
Indirect Costs	9,053	-	9,053	14,800	5,747
Total expenses	<u>100,314</u>	<u>-</u>	<u>100,314</u>	<u>171,367</u>	<u>71,053</u>
Change in net assets	-	-	-	<u>\$ -</u>	<u>\$ -</u>
Net assets, beginning of year	-	-	-		
Net assets, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		

Southeastern Community Action Partnership, Inc.
Statement of Activities - Child & Adult Care Food Program
For the Year Ended June 30, 2022

Exhibit 10

	Without Donor Restrictions	With Donor Restrictions	Total	Budget	Variance
Revenues					
USDA	\$ -	\$ 381,643	\$ 381,643	\$ 2,308,350	\$ (1,926,707)
Net assets released from restrictions	383,361	(383,361)	-	-	-
	<u>383,361</u>	<u>(1,718)</u>	<u>381,643</u>	<u>2,308,350</u>	<u>(1,926,707)</u>
Expenses					
Salaries	19,434	-	19,434	410,047	390,613
Fringe benefits	1,909	-	1,909	62,253	60,344
Supplies	1,523	-	1,523	25,174	23,651
Food	323,835	-	323,835	1,629,216	1,305,381
Other	500	-	500	500	-
Indirect cost	34,442	-	34,442	181,160	146,718
Depreciation	1,718	-	1,718	-	(1,718)
Total expenses	<u>383,361</u>	<u>-</u>	<u>383,361</u>	<u>2,308,350</u>	<u>1,924,989</u>
Change in net assets	-	(1,718)	(1,718)	\$ -	\$ (1,718)
Net assets, beginning of year	-	24,327	24,327		
Net assets, end of year	<u>\$ -</u>	<u>\$ 22,609</u>	<u>\$ 22,609</u>		

Southeastern Community Action Partnership, Inc.
Statement of Activities - Housing Choice Vouchers
For the Year Ended June 30, 2022

Exhibit 11

	Without Donor Restrictions	With Donor Restrictions	Total	Budget	Variance
Revenue					
HUD	\$ -	\$ 2,220,337	\$ 2,220,337	\$ 2,558,000	\$ (337,663)
Net assets released from restrictions	2,196,977	(2,196,977)	-	-	-
	<u>2,196,977</u>	<u>23,360</u>	<u>2,220,337</u>	<u>2,558,000</u>	<u>(337,663)</u>
Expenses					
Salaries	138,497	-	138,497	151,723	13,226
Fringe benefits	37,828	-	37,828	48,540	10,712
Travel	1,559	-	1,559	2,250	691
Equipment	9,775	-	9,775	6,100	(3,675)
Supplies	8,586	-	8,586	1,500	(7,086)
Postage	6,464	-	6,464	3,416	(3,048)
Telephone	7,674	-	7,674	6,000	(1,674)
Space cost	23,150	-	23,150	15,688	(7,462)
Insurance	4,519	-	4,519	2,100	(2,419)
Indirect cost	27,292	-	27,292	22,954	(4,338)
HAP payments	1,890,628	-	1,890,628	2,280,000	389,372
Other	41,005	-	41,005	17,729	(23,276)
	<u>2,196,977</u>	<u>-</u>	<u>2,196,977</u>	<u>2,558,000</u>	<u>361,023</u>
Change in net assets	-	23,360	23,360	\$ -	\$ 23,360
Net assets, beginning of year	-	215,331	215,331		
Net assets, end of year	<u>\$ -</u>	<u>\$ 238,691</u>	<u>\$ 238,691</u>		

Southeastern Community Action Partnership, Inc.
Statement of Activities - Community Services Block Grant
For the Year Ended June 30, 2022

Exhibit 12

	Without Donor Restrictions	With Donor Restrictions	Total	Budget	Variance
Revenues					
Community Services Block Grant	\$ -	\$ 1,144,124	\$ 1,144,124	\$ 1,475,451	\$ (331,327)
Net assets released from restrictions	1,168,324	(1,168,324)	-	-	-
Total revenue	1,168,324	(24,200)	1,144,124	1,475,451	(331,327)
Expenses					
Salaries and benefits					
Salaries	476,326	-	476,326	565,855	89,529
Fringe benefits	182,930	-	182,930	231,030	48,100
Total salaries and benefits	659,256	-	659,256	796,885	137,629
Client Services					
Emergency Assistance	37,275	-	37,275	35,000	(2,275)
Transportation Assistance	3,118	-	3,118	-	(3,118)
Housing & Utility Asst.	9,148	-	9,148	15,000	5,852
Employment Support	13,494	-	13,494	27,250	13,756
Educational Support	21,969	-	21,969	13,000	(8,969)
Child Care Asst.	405	-	405	-	(405)
Nutritional and Wellness Support	48,472	-	48,472	85,000	36,528
Client Workshop	2,400	-	2,400	22,500	20,100
Client Graduation Ceremony	5,124	-	5,124	6,000	876
Youth Leadership	-	-	-	20,000	20,000
Total client services	141,405	-	141,405	223,750	82,345
Space cost					
Office rent	31,308	-	31,308	42,922	11,614
Insurance	11,670	-	11,670	10,800	(870)
Utilities	7,578	-	7,578	15,398	7,820
Center repairs & maintenance	2,785	-	2,785	5,000	2,215
Total space cost	53,341	-	53,341	74,120	20,779
Contractual					
IT consultant	22	-	22	-	(22)
Janitorial services	3,359	-	3,359	7,114	3,755
Contractual	51,386	-	51,386	83,876	32,490
Copier lease	5,421	-	5,421	4,598	(823)
Exterminating	169	-	169	200	31
Total contractual	60,357	-	60,357	95,788	35,431

Southeastern Community Action Partnership, Inc.
Statement of Activities - Community Services Block Grant
For the Year Ended June 30, 2022

Exhibit 12
(Continued)

	Without Donor Restrictions	With Donor Restrictions	Total	Budget	Variance
Communications					
Telephone	22,561	-	22,561	25,935	3,374
Postage	2,328	-	2,328	2,100	(228)
Total communications	24,889	-	24,889	28,035	3,146
Travel	17,655	-	17,655	15,134	(2,521)
Other					
Dues & registration	16,072	-	16,072	22,380	6,308
Miscellaneous	10,253	-	10,253	29,247	18,994
Total other	26,325	-	26,325	51,627	25,302
Supplies and materials					
Equipment	38,436	-	38,436	20,400	(18,036)
Office supplies	19,155	-	19,155	44,170	25,015
Total supplies and materials	57,591	-	57,591	64,570	6,979
General Supporting Services					
Depreciation	24,200	-	24,200	-	(24,200)
Indirect cost	103,234	-	103,234	125,542	22,308
Total general supporting services	127,434	-	127,434	125,542	(1,892)
Bus transportation & maintenance	71	-	71	-	(71)
Total expenses	1,168,324	-	1,168,324	1,475,451	307,127
Change in net assets	-	(24,200)	(24,200)	\$ -	\$ (24,200)
Net assets beginning of year	-	(21,590)	(21,590)		
Net assets end of year	\$ -	\$ (45,790)	\$ (45,790)		

Southeastern Community Action Partnership, Inc.
Statement of Activities - CSBG - CARES Act
For the Year Ended June 30, 2022

Exhibit 13

	Without Donor Restrictions	With Donor Restrictions	Total	Budget	Variance
Revenues					
CARES Act	\$ -	\$ 801,506	\$ 801,506	\$ 1,548,224	\$ (746,718)
Net assets released from restrictions	801,506	(801,506)	-	-	-
Total revenue	801,506	-	801,506	1,548,224	(746,718)
Expenses					
Salaries	139,795	-	139,795	296,081	156,286
Fringe benefits	20,626	-	20,626	51,553	30,927
Travel	4,518	-	4,518	8,619	4,101
Equipment	-	-	-	21,000	21,000
Supplies	2,179	-	2,179	4,000	1,821
Postage	8	-	8	-	(8)
Utilities	1,270	-	1,270	-	(1,270)
Telephone	2,317	-	2,317	3,150	833
Insurance	1,035	-	1,035	-	(1,035)
Dues & registration	2,615	-	2,615	9,585	6,970
Contractual	58,820	-	58,820	79,482	20,662
Client services	494,409	-	494,409	936,626	442,217
Indirect Costs	72,334	-	72,334	137,828	65,494
Other	1,580	-	1,580	300	(1,280)
Total expenses	801,506	-	801,506	1,548,224	746,718
Change in net assets	-	-	-	\$ -	\$ -
Net assets, beginning of year	-	21,000	21,000		
Net assets, end of year	\$ -	\$ 21,000	\$ 21,000		

Southeastern Community Action Partnership, Inc.
Statement of Activities - CSBG - Disaster Relief
For the Year Ended June 30, 2022

Exhibit 14

	Without Donor Restrictions	With Donor Restrictions	Total	Budget	Variance
Revenue					
CSBG disaster relief	\$ -	\$ 632,295	\$ 632,295	\$ 4,005,601	\$ (3,373,306)
Net assets released from restrictions	632,295	(632,295)	-	-	-
Total revenue	632,295	-	632,295	4,005,601	(3,373,306)
Expenses					
Salaries	14,908	-	14,908	324,360	309,452
Fringe benefits	7,149	-	7,149	117,302	110,153
Travel	6,613	-	6,613	40,788	34,175
Equipment	3,339	-	3,339	218,034	214,695
Supplies	6,376	-	6,376	33,598	27,222
Postage	464	-	464	2,000	1,536
Repairs & maintenance	442,884	-	442,884	1,976,909	1,534,025
Utilities	7,068	-	7,068	30,408	23,340
Telephone	10,420	-	10,420	19,443	9,023
Rent paid	15,743	-	15,743	68,302	52,559
Insurance	3,860	-	3,860	15,692	11,832
Dues & registration	852	-	852	6,840	5,988
Contractual	38,485	-	38,485	229,540	191,055
Client services	13,694	-	13,694	555,934	542,240
Indirect Costs	57,063	-	57,063	342,994	285,931
Other	3,377	-	3,377	23,457	20,080
Total expenses	632,295	-	632,295	4,005,601	3,373,306
Change in net assets	-	-	-	\$ -	\$ -
Net assets, beginning of year	-	100,000	100,000		
Net assets, end of year	\$ -	\$ 100,000	\$ 100,000		

Southeastern Community Action Partnership, Inc.
 Statement of Activities - Parent Committee
 For the Year Ended June 30, 2022

Exhibit 15

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue			
Net assets released from restrictions	\$ 544	\$ (544)	\$ -
Expenses			
Committee expenses	544	-	544
Change in net assets	-	(544)	(544)
Net assets, beginning of year	-	14,562	14,562
Net assets, end of year	\$ -	\$ 14,018	\$ 14,018

Southeastern Community Action Partnership, Inc.
Statement of Activities - Local Discretion Fund
For the Year Ended June 30, 2022

Exhibit 16

	<u>Without Donor Restrictions</u>
Revenue	
Interest	\$ 51
Other	<u>91,460</u>
Total support	<u>91,511</u>
Expenses	
Salaries	13,672
Other	5,719
Indirect costs	<u>374</u>
Total expenses	<u>19,765</u>
Change in net assets	71,746
Net assets, beginning of year	<u>(14,583)</u>
Net assets, end of year	<u>\$ 57,163</u>

Southeastern Community Action Partnership, Inc.
Statement of Indirect Cost
For the Year Ended June 30, 2022

Exhibit 17

Salaries and wages	\$ 755,668
Fringe benefits	198,970
Auditing and legal	46,826
Board travel and expense	17,990
Computers and software	12,540
Contractual	56,720
Dues and registration	34,998
Equipment	17,296
Insurance	8,062
Other	14,390
Postage	2,160
Rent	27,492
Repairs and maintenance	7,771
Storage space	4,572
Supplies	19,813
Telephone	20,579
Travel	56,960
Utilities	<u>5,614</u>
 Total indirect cost	 <u>\$ 1,308,421</u>
 Allocated to Functions and Programs	
Head Start	876,764
Head Start - American Rescue Plan	19,528
Head Start - Disaster Relief	13,660
LRDA Head Start	94,628
LRDA Head Start CARES Act	9,053
Child & Adult Care Food Program	34,442
Housing Choice Vouchers	27,292
Community Services Block Grant	103,234
Community Services Block Grant - CARES Act	72,334
Community Services Block Grant - Disaster Relief	57,063
Parent committee	49
Local discretionary	<u>374</u>
 Total indirect cost allocated	 <u>\$ 1,308,421</u>

Southeastern Community Action Partnership, Inc.
Analysis of Fixed Asset Accounts
For the Year Ended June 30, 2022

Exhibit 18

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u> <u>Balance</u>
Head Start Bond Fund	\$ 27,895	\$ -	\$ -	\$ 27,895
Housing Assistance Payment Program	15,751	48,256	-	64,007
Head Start	7,041,136	3,064,422	10,868	10,094,690
Head Start - LRDA	3,045,200	59,718	-	3,104,918
Head Start - ARRA	8,105	-	-	8,105
More at Four	240,446	-	-	240,446
CSBG	173,707	-	1,200	172,507
USDA	12,055	-	-	12,055
Bond Allocation	22,385	-	-	22,385
Administration	<u>100,666</u>	<u>-</u>	<u>-</u>	<u>100,666</u>
	<u>\$10,687,346</u>	<u>\$3,172,396</u>	<u>\$ 12,068</u>	<u>\$ 13,847,674</u>

Southeastern Community Action Partnership, Inc.
Housing Choice Vouchers Financial Data Schedule
Balance Sheet
June 30, 2022

Exhibit 19

Line Item	Description	Housing Choice Vouchers 14.871
111	Cash - Unrestricted	\$ 180,607
113	Cash - Other Restricted	128,981
115	Cash - Restricted for Payment of Current Liabilities	119,445
100	Total Cash	<u>429,033</u>
128	Fraud Recovery	84,682
128.1	Allowance for Doubtful Accounts - Fraud	(59,162)
120	Net receivables	<u>25,520</u>
150	Total Current Assets	<u>454,553</u>
162	Buildings	48,256
163	Furniture, Equipment & Machinery - Dwellings	15,751
166	Accumulated Depreciation	(9,032)
160	Net capital assets	<u>54,975</u>
180	Total Non-Current Assets	<u>54,975</u>
290	Total Assets	<u>\$ 509,528</u>
312	Accounts Payable <= 90 Days	\$ 137,280
321	Accrued Wage/Payroll Taxes Payable	14,112
346	Accrued Liabilities - Other	119,445
300	Total Liabilities	<u>270,837</u>
508.4	Net Investment in Capital Assets	54,975
511.4	Restricted Net Position	128,981
512.4	Unrestricted Net Position	54,735
513	Total Equity - Net Assets / Position	<u>238,691</u>
600	Total Liabilities and Equity	<u>\$ 509,528</u>

Southeastern Community Action Partnership, Inc.
Housing Choice Vouchers Financial Data Schedule
Income Statement
For the Year Ended June 30, 2022

Exhibit 20

Line Item	Description	Housing Choice Vouchers 14,871
70600	HUD PHA Operating Grants	<u>\$ 2,220,337</u>
91100	Administrative Salaries	138,497
91500	Employee Benefit contributions - Administrative	35,319
91600	Office Expenses	8,586
91800	Travel	1,559
91810	Allocated Overhead	27,292
91900	Other	<u>84,136</u>
91000	Total Operating - Administrative	<u>295,389</u>
96120	Liability Insurance	4,519
96130	Workmen's Compensation	<u>2,509</u>
96100	Total insurance Premiums	<u>7,028</u>
96900	Total Operating Expenses	302,417
97300	Housing Assistance Payments	1,890,628
97400	Depreciation Expense	<u>3,932</u>
90000	Total Expenses	<u>2,196,977</u>
10000	Total Revenue Over (Under) Total Expenses	23,360
11030	Beginning Equity	<u>215,331</u>
	Total Equity	<u>\$ 238,691</u>
11170	Administrative Fee Equity	<u>\$ 109,710</u>
11180	Housing Assistance Payments Equity	<u>\$ 128,981</u>
11190	Unit Months Available	<u>5,244</u>
11210	Number of Unit Months Leased	<u>4,354</u>

Compliance Section



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Southeastern Community Action Partnership, Inc.
Lumberton, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Southeastern Community Action Partnership, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2022.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Anderson Smith & Wike PLLC

December 15, 2022
Huntersville, North Carolina



REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Southeastern Community Action Partnership, Inc.
Lumberton, North Carolina

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Southeastern Community Action Partnership, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Southeastern Community Action Partnership, Inc.'s major federal programs for the year ended June 30, 2022. Southeastern Community Action Partnership, Inc.'s major federal programs are identified in the summary of Auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Southeastern Community Action Partnership, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Anderson Smith & Wike PLLC

December 15, 2022
Huntersville, North Carolina

SOUTHEASTERN COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

Section I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(s) identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted?

yes no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? yes no
- Significant deficiency(s) identified that are not considered to be material weaknesses? yes none reported

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes no

Identification of major federal programs:

CFDA Numbers

Names of Federal Program

93.356	Head Start Disaster Relief
93.600	Head Start (FAIN No. 04CH011010)
93.600	Head Start (FAIN No. 04CH011643)
93.600	COVID-19 – CARES Act Head Start (FAIN No. 04CH011643)
93.600	COVID-19 – American Rescue Plan Head Start (FAIN No. 04HE000131)
93.569	Community Services Block Grant
93.569	COVID-19 – CSBG CARES Act
93.569	Community Services Block Grant – Disaster Relief

Dollar threshold used to distinguish between Type A and Type B Programs:

\$ 750,000

Auditee qualified as low-risk auditee?

yes no

SOUTHEASTERN COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

Section II. Financial Statement Findings

Finding: None

Section III. Federal Award Findings and Questioned Costs

Finding: None

SOUTHEASTERN COMMUNITY ACTION PARTNERSHIP, INC.
CORRECTIVE ACTION PLAN
For the Year Ended June 30, 2022

Section II. Financial Statement Findings

Finding: None Reported

Section III. Federal Award Findings and Questioned Costs

Finding: None Reported

SOUTHEASTERN COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended June 30, 2022

There were no audit findings reported in the prior year.

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>	<u>Local Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Passed-through the N.C. Department of Health and Human Services:			
Child and Adult Care Food Program	10.558	\$ 383,361	\$ -
<u>U.S. Department of Housing and Urban Development</u>			
Direct Program:			
Housing Choice Vouchers	14.871	2,196,977	-
<u>U.S. Department of Health and Human Services</u>			
Direct Program:			
Head Start:			
Disaster Relief	93.356	1,933,681	-
Head Start (FAIN No. 04CH011010)	93.600	10,314,238	521,180
Head Start (FAIN No. 04CH011643)	93.600	1,139,343	60,958
COVID-19 - CARES Act (FAIN No. 04CH011643)	93.600	100,314	-
COVID-19 - American Rescue Plan (FAIN No. 04HE000131)	93.600	1,418,147	-
		<u>14,905,723</u>	<u>582,138</u>
Passed-through the N.C. Department of Health and Human Services:			
Community Services Block Grant	93.569	1,168,324	-
COVID-19 - CSBG CARES Act	93.569	801,506	-
Community Services Block Grant - Disaster Relief	93.569	632,295	-
		<u>2,602,125</u>	<u>-</u>
Total U.S. Department of Health and Human Services		<u>17,507,848</u>	<u>582,138</u>
Total federal assistance		<u>\$ 20,088,186</u>	
Total local assistance			<u>\$ 582,138</u>

Notes to the Schedule of Expenditures of Federal Awards:

I. Basis of Presentation

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal grant activity of Southeastern Community Action Partnership, Inc. under the programs of the federal government for the year ended June 30, 2022. The information in this SEFA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Because the Schedule presents only a selected portion of the operations of Southeastern Community Action Partnership, Inc., it is not intended to and does not present the financial position, activities or cash flows of Southeastern Community Action Partnership, Inc.

Note 2. Summary of Significant Accounting Policies

Expenditures reported in the SEFA are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Southeastern Community Action Partnership, Inc. has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021
Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 07/01/21, and ending 06/30/22

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Southeastern Community Action Partnership, Inc.		D Employer identification number 56-0815638
	Doing business as P.O. Box 1025		E Telephone number 910-277-3500
	Number and street (or P.O. box if mail is not delivered to street address) P.O. Box 1025		Room/suite
	City or town, state or province, country, and ZIP or foreign postal code Lumberton NC 28359		G Gross receipts \$ 19,896,705
F Name and address of principal officer Ericka Whitaker P.O. Box 1025 Lumberton NC 28359			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ scapnc.org			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: 1964
			M State of legal domicile: NC

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	21
	4	Number of independent voting members of the governing body (Part VI, line 1b)	21
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	265
	6	Total number of volunteers (estimate if necessary)	790
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)		21,026,731
	9 Program service revenue (Part VIII, line 2g)		19,896,654
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		142
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		51
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		21,026,873
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		10,555,654
	16a Professional fundraising fees (Part IX, column (A), line 11e)		10,255,292
	b Total fundraising expenses (Part IX, column (D), line 25) ▶		0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		6,180,137
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		6,869,115
19 Revenue less expenses. Subtract line 18 from line 12		16,735,791	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)		4,291,082
	21 Total liabilities (Part X, line 26)		2,772,298
	22 Net assets or fund balances. Subtract line 21 from line 20		6,551,422
			9,323,720

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date
	Ericka Whitaker Type or print name and title		CEO
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Andrew F. Deal	Andrew F. Deal	01/11/23
	Firm's name ▶ Anderson Smith & Wike PLLC	Firm's EIN ▶ 27-1473864	Check <input type="checkbox"/> PTIN self-employed P02329408
Firm's address ▶ 9541 Julian Clark Ave Ste 202 Huntersville, NC 28078		Phone no. 828-234-1811	

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

See Schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue. If any, for each program service reported.

4a (Code:) (Expenses \$ **10,927,887** including grants of \$) (Revenue \$)

Head Start/Early Head Start Program - We work with 1107 children and their families in 13 sites with over 200 personnel. We nurture and educate the children while fostering and building relationships with the families to improve the family structure and the community.

4b (Code:) (Expenses \$ **2,369,494** including grants of \$) (Revenue \$)

See Schedule O

4c (Code:) (Expenses \$ **2,169,685** including grants of \$) (Revenue \$)

Section 8 Program - We partner with the U.S. Department of Housing & Urban Development to create strong, sustainable, inclusive communities and quality affordable rental homes in Scotland County, North Carolina. This partnership gives us an opportunity to house over 400 families through the Housing Choice Voucher Program which improves the quality of life for families and builds inclusive and sustainable communities.

4d Other program services (Describe on Schedule O.)

(Expenses \$ **348,919** including grants of \$) (Revenue \$)

4e Total program service expenses **15,815,985**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		X
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules *(continued)*

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

1a	319
1b	0

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	265		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	21	
b	Enter the number of voting members included on line 1a, above, who are independent	21	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **None**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

Liying Reeder
Lumberton **P.O. Box 1025**

NC 28359 910-277-3500

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Ericka Whitaker CEO	40.00 0.00			X			138,121	0	0	
(2) Liying Reeder CFO	40.00 0.00			X			93,815	0	0	
(3) Shirley Hart Chairperson	0.00 0.00			X			0	0	0	
(4) Carl Parker Vice Chairperson	0.00 0.00			X			0	0	0	
(5) Loretta Schmitzer Treasurer	0.00 0.00			X			0	0	0	
(6) Tony Spaulding Secretary	0.00 0.00			X			0	0	0	
(7) Rodney Hester Board Member	0.00 0.00	X					0	0	0	
(8) Keith Graham Board Member	0.00 0.00	X					0	0	0	
(9) Victor Singletary Board Member	0.00 0.00	X					0	0	0	
(10) Valorie Hatten Board Member	0.00 0.00	X					0	0	0	
(11) Lakisha Jordan Board Member	0.00 0.00	X					0	0	0	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Pamela Young-Jacobs	0.00									
Board Member	0.00	X						0	0	
(13) Dorene Evans	0.00									
Board Member	0.00	X						0	0	
(14) Larry McLean	0.00									
Board Member	0.00	X						0	0	
(15) Jordyn McCormick	0.00									
Board Member	0.00	X						0	0	
(16) Lori Kirkpatrick	0.00									
Board Member	0.00	X						0	0	
(17) Amanda Howard	0.00									
Board Member	0.00	X						0	0	
(18) William Locklear	0.00									
Board Member	0.00	X						0	0	
(19) Gwendolyn Gardner	0.00									
Board Member	0.00	X						0	0	
1b Subtotal								231,936		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								231,936		

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶ 1**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Construction Works BLevett, JV Atlanta GA 30341	2342 Perimeter Park Dr Construction	1,814,943
Modular Genius, Inc. Joppa MD 21085	1201 South Mountain Road Construction	1,033,066
Glock Roofing LLC Fayetteville NC 28311	5234 Hidden Valley Place Construction	274,788
Sysco Raleigh Selma NC 27576	1032 Baugh Road Food	209,155
Quill Corporation Lincolnshire IL 60069	100 Schelter Road Office Supplies	153,133

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **▶ 9**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	19,779,318			
	f All other contributions, gifts, grants and similar amounts not included above	1f	117,336			
	g Noncash contributions included in lines 1a-1f	1g \$				
	h Total. Add lines 1a-1f		19,896,654			
Program Service Revenue	2a	Business Code				
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		51	51		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	6a	(i) Real	(ii) Personal		
		b Less: rental expenses	6b			
		c Rental inc. or (loss)	6c			
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
		b Less: cost or other basis and sales exps.	7b			
		c Gain or (loss)	7c			
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
	b Less: direct expenses	8b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	9a				
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		19,896,705	51	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	231,936		231,936	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	7,302,476	6,778,743	523,733	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	469,108	412,908	56,200	
9	Other employee benefits	1,722,301	1,632,679	89,622	
10	Payroll taxes	529,471	476,322	53,149	
11	Fees for services (nonemployees):				
a	Management				
b	Legal	28,067	8,741	19,326	
c	Accounting	27,500		27,500	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	46,724	46,724		
12	Advertising and promotion	472,161	452,348	19,813	
13	Office expenses	14,532	1,992	12,540	
14	Information technology				
15	Royalties				
16	Occupancy	169,151	141,659	27,492	
17	Travel	172,982	116,023	56,959	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	467,364	467,364		
23	Insurance	234,955	226,893	8,062	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	Other Expenses Direct	2,249,372	2,067,282	182,090	
b	HAP Payments	1,890,628	1,890,628		
c	Client Services	649,763	649,763		
d	Food	445,916	445,916		
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	17,124,407	15,815,985	1,308,422	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	1,100,040	1	1,656,600
	2	Savings and temporary cash investments	105,788	2	105,799
	3	Pledges and grants receivable, net	1,129,858	3	1,525,728
	4	Accounts receivable, net	61,139	4	81,444
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	55,574	9	27,440
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 13,847,674		
	b	Less: accumulated depreciation	10b 5,286,406		
			5,867,102	10c	8,561,268
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 33)	8,319,501	16	11,958,279	
Liabilities	17	Accounts payable and accrued expenses	1,768,079	17	2,634,559
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	1,768,079	26	2,634,559
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	-14,583	27	57,163
	28	Net assets with donor restrictions	6,566,005	28	9,266,557
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances	6,551,422	32	9,323,720	
33	Total liabilities and net assets/fund balances	8,319,501	33	11,958,279	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	19,896,705
2	Total expenses (must equal Part IX, column (A), line 25)	2	17,124,407
3	Revenue less expenses. Subtract line 2 from line 1	3	2,772,298
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,551,422
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	9,323,720

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) Phoebe Chavis Harris	0.00									
Board Member	0.00	X						0	0	0
(21) Tim Ivey	0.00									
Board Member	0.00	X						0	0	0
(22) Renea Walker	0.00									
Board Member	0.00	X						0	0	0
1b Subtotal ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization Southeastern Community Action Partnership, Inc.	Employer identification number 56-0815638
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vii).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	13,984,369	13,826,883	13,950,585	21,026,731	19,896,654	82,685,222
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	13,984,369	13,826,883	13,950,585	21,026,731	19,896,654	82,685,222
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						82,685,222

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	13,984,369	13,826,883	13,950,585	21,026,731	19,896,654	82,685,222
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		16,940				16,940
11 Total support. Add lines 7 through 10						82,702,162
12 Gross receipts from related activities, etc. (see instructions)					12	628

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	99.98 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	99.98 %
16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

b **33 1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations *(continued)*

- 11** Has the organization accepted a gift or contribution from any of the following persons?
- a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
 - b** A family member of a person described on line 11a above?
 - c** A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1** Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*
- 2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 1** Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 1** Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2** Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*
- 3** By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
 - a** The organization satisfied the Activities Test. *Complete line 2 below.*
 - b** The organization is the parent of each of its supported organizations. *Complete line 3 below.*
 - c** The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*

2 Activities Test. *Answer lines 2a and 2b below.*

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*
 - b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*
- 3** Parent of Supported Organizations. *Answer lines 3a and 3b below.*
- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.*
 - b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*

	Yes	No
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions		Current Year		
1	Amounts paid to supported organizations to accomplish exempt purposes			
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purposes of supported organizations			
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)			
6	Other distributions (describe in Part VI). See instructions.			
7	Total annual distributions. Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.			
9	Distributable amount for 2021 from Section C, line 6			
10	Line 8 amount divided by line 9 amount			
Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	Excess distributions carryover to 2022. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Part II, Line 10 - Other Income Detail

Other income \$ **16,940**

Supplemental Information

Fundraising

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

Southeastern Community Action Partnership, Inc.

Employer identification number

56-0815638

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes/No, 6 Did the organization inform all grantees... Yes/No.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution... 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure, 2d Number of conservation easements included in (c) acquired after 7/25/06, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes/No, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \$, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes/No, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: \$, \$, \$, \$, \$, \$, \$, \$, \$, \$. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Yes No

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment %
 - b Permanent endowment %
 - c Term endowment %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? Yes No
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		121,700		121,700
b Buildings		9,016,739	1,558,895	7,457,844
c Leasehold improvements				
d Equipment		4,709,235	3,727,511	981,724
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				8,561,268

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	19,896,705
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	19,896,705
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	19,896,705

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	17,124,407
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	17,124,407
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	17,124,407

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

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Area with horizontal lines for supplemental information.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization	Southeastern Community Action Partnership, Inc.	Employer identification number	56-0815638
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Form 990 - Organization's Mission

To improve and empower the lives of the people that we serve. To accomplish our mission, we help people help themselves by providing services which enables them to develop marketable skills, reduce barriers to employment, teach living skills, improve living conditions, and improve the quality of life.

Form 990, Part III, Line 4b - Second Accomplishment

CSBG Program - The Community Service Block Grant Family Empowerment Self Sufficiency Program provides comprehensive services designed to assist low-income individuals and families become self-sufficient and rise out of poverty. During the fiscal year 2021-22, which was year one of one. We are now working on one year plans vs three. We worked with 255 individuals and their families in our seven-county service area. Twenty -six of the participants rose above Federal Poverty Guidelines. Fifty-Five (55) participants obtained employment and fourteen (14) participants gained better employment. Of those gaining employment twenty (20) secured medical benefits. Eighteen (18) participants completed educational goals. Sixteen (16) of the participants were able to secure standard housing. Our goal is to continue to assist in helping individuals and families become self-sufficient and to revitalize our communities for those living in poverty.

Form 990, Part III, Line 4d - All Other Accomplishments

Child Care Food Program and other small programs.

Name of the organization Southeastern Community Action	Employer identification number 56-0815638
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Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The Chief Financial Officer reviews the 990 and provides a final copy to the Board for review.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

We have a written conflict of interest policy that requires our officers, directors and employees to annually disclose potential conflicts of themselves and their family members on a questionnaire. In addition, Board members and employees are required to inform the Board and senior staff of any potential conflicts during the year.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

There is a Personnel Committee that reviews and approves compensation and benefits

Form 990, Part VI, Line 15b - Compensation Process for Officers

There is a Personnel Committee that reviews and approves compensation and benefits.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

We make our 990 available to the public upon request. Our audited financial statements are available to the public online with the Federal Audit Clearinghouse.

Southeastern Community Action Partnership, Inc.

Statement of Financial Position

Period Ending: 12/31/2022

Assets:

Cash	1586201.91	
Certificate of Deposits	105806.77	
Grants Receivable	90863.88	
Other Receivables	64264.63	
Other Assets	3982.27	
Property and Equipment	13,847,674.13	
Accumulated Depreciation	-5,286,405.91	
		Assets: \$10,412,387.68

Liabilities:

Accounts Payables	236236.26	
Accrued Liabilities	707192.93	
Accrued Payroll and Payroll Taxes	426292.35	
		Liabilities: \$1,369,721.54

Equity:

Unrestricted	58158.48	
Temporarily Restricted	\$8,984,507.66	
		Equity: \$9,042,666.14

Total Liabilities and Equity **\$10,412,387.68**

Project Financial Report

Southeastern Community Action Partnership, Inc.

Period Ending: 12/31/2022

Code	Description	Project Period	Budget	Project Total	Un/Over	% Budget
30023	HS/EHS (04CH011010)	7/1/2022- 6/30/2023	10,176,233.00	4,447,479.51	5,728,753.49	43.70%
30223	USDA - FY23	10/1/2022-9/30/2023	481,401.25	278,910.62	202,490.63	57.94%
30323	American Rescue Grant (04HE000131)	4/1/2021-3/31/2023	1,657,699.00	1,623,939.60	33,759.40	97.96%
30423	LRDA - FY23 (04CH011643)	11/1/2022-10/31/2023	2,108,186.00	160,449.89	1,947,736.11	7.61%
30523	HUD	7/1/2022-6/30/2023	2,590,577.00	1,021,616.76	1,568,960.24	39.44%
31023	CSBG	7/1/2022-6/30/2023	1,598,395.00	532,485.50	1,065,909.50	33.31%
	Totals:		18,612,491.25	8,064,881.88	10,547,609.37	43.33%

Southeastern Community Action Partnership, Inc
Credit Card Expenditures

November & December 2022

Program	Vendor	Description	Amount
Admin	Southern Spice	In Service Training	\$ 677.85
CSBG	Castle Uniforms	Education Support	\$ 391.47
CSBG	Castle Uniforms	Employment Support	\$ 1,183.43
Admin	Chic Fil A	In Service Training	\$ 116.11
CSBG	Park Mobile	Out of Area Travel	\$ 5.85
Admin	RPS FAY Parking	Out of Area Travel	\$ 5.00
CSBG	Walmart	Education Support	\$ 110.10
Admin/HS/CSBG/HUD	Spectrum	Telephone	\$ 2,786.46
CSBG	Food Lion	Nutritional and Wellness Support	\$ 360.00
CSBG	Food Lion	In Service Training	\$ 35.05
Admin	Food Lion	In Service Training	\$ 6.62
CSBG-Donation	Walmart	Education Support	\$ 299.54
CSBG	Food Lion	Nutritional and Wellness Support	\$ 4,923.75
CSBG	Adobe	Computer & Software Maintenance	\$ 2,887.07
CSBG	Walmart	Misc.	\$ 21.24
CSBG-Donation	Amazon	Education Support	\$ 635.85
CSBG	AT & T	Telephone	\$ 200.92
CSBG-Donation	Amazon	Misc.	\$ 154.78
CSBG	Amazon	Office Supplies	\$ 147.40
Admin	Circle K	Gas	\$ 30.60
Admin	Short Stop	Gas	\$ 28.35
Admin	Gaston Brewing	In Service Training	\$ 175.62
HS	Region IV	Dues & Registration	\$ 4,405.00
HS	Ruby Tuesday	In Service Training	\$ 200.00
HS	Ruby Tuesday	In Service Training	\$ 424.20
HS	Teachstone	Dues & Registration	\$ 133.44
HS	Walmart	Classroom Supplies	\$ 390.54
HUD	RPS FAY Parking	Out of Area Travel	\$ 5.00
HUD	Waffle House	In Service Training	\$ 60.60
HUD	Clarks Auto	Vehicle Maintenance and Repairs	\$ 13.60
HUD	NC DMV	Vehicle Maintenance and Repairs	\$ 197.57
HUD	Hyatt Place	Out of Area Travel	\$ 164.18
CSBG	Belk	Employment Support	\$ 241.19
Head Start	NCDHHS	Daycare Licensing Fees	\$ 5,199.35
Admin	HumbloFax	Dues & Registration	\$ 10.00
Head Start	NC DMV	Bus Maintenance	\$ 196.91
Head Start	Walmart	Parent Involvement	\$ 238.16
CSBG	Belk	Employment Support	\$ 246.15
Head Start	AT & T	Telephone/Internet	\$ 210.78
CSBG	Motel 6	Housing & Utility Assistance	\$ 640.50
Admin	Adobe	Computer Software & Maintenance	\$ 21.39
Admin/HS	ADT	Contractual	\$ 404.96
Agency Wide	idrive	Computer Software & Maintenance	\$ 199.50
Head Start	Omni Hotels	Out of Area Travel	\$ (870.44)
Head Start	Walmart	Parent Involvement	\$ (3.15)
Admin	Exxon Mobile	Gas	\$ 84.21
Admin	Hyatt Place	Out of Area Travel	\$ 338.36
Admin	RPS Fayetteville Parking	Out of Area Travel	\$ 5.00
Admin	Dee's Champion	In Service Training	\$ 448.00
Admin	NCAP	Dues & Registration	\$ 565.00
Admin	Zoom	Computer & Software Maintenance	\$ 149.90
Admin	Amazon	Office Supplies	\$ 120.08
		Total Credit Card Expenditures	\$ 29,613.04

Change in Scope/Reduction of Slots Narrative
Southeastern Community Action Partnership, Inc. Head Start
(Bladen, Brunswick, Columbus, Hoke, Robeson and Scotland Counties)
Grant

Change of Scope Description Summary:

The Southeastern Community Action Partnership, Inc. (SCAP) Head Start staff, Policy Council, and Board of Directors are working to remove both the short and long-term strategic internal and external barriers that the program is facing as a result of both the increased rate of inflation and the shortage of workforce in this industry. We have analyzed qualitative and quantitative data to determine measures that need to be taken in order for us to provide the quality services that are required to meet the Office of Head Start regulations. We have developed a plan, the first step of which is being addressed in this application considering the change in the scope using enrollment reduction and reallocation of funds.

SCAP Inc. will continue to target services to the low-income population in its service area, expand services, and continue to collaborate more extensively with other service providers. SCAP, Inc. will continue to work with our partners and provide leadership within the community to ensure more affordable high-quality childcare is available to children and families with the greatest need, continued to be served.

Decision Made Based on Community Assessment:

The SCAP, Inc. Community Assessment provides information and analysis on issues relating to poverty in the agency's core service areas of Bladen, Brunswick, Columbus, Hoke, Robeson, and Scotland Counties. The report is a collection and analysis of information on the needs and characteristics of the service areas of SCAP, Inc. as well as the resources available to meet these needs.

In addition to meeting federal regulations for Head Start Program to prepare a comprehensive Community Assessment (CA) every five years, the following report is an integral part of the agency's planning process. In addition, the Community Assessment garnered input from the five required community sectors (constituents, community partners, public, private, and Faith based entities as well as others) to ensure that the data gathered represents the full range of community strengths, needs and opportunities.

The Community Assessment is the basis for program design and management, community partner selection, collaborative initiatives and the implementation of comprehensive services to meet the needs of low-income children and families. The decisions for reduction of slots were based on our recent community assessment findings and other relevant data, which will be explored further in this narrative.

Change in Scope/Reduction of Slots Narrative
Southeastern Community Action Partnership, Inc. Head Start
(Bladen, Brunswick, Columbus, Hoke, Robeson and Scotland Counties)
Grant

Decisions for the reduction of slots were based on the below finding from our recent community assessment.

1. Southeastern Community Action Partnership, Inc. (SCAP) is a non-profit 501(c) (3) Community Action Agency providing services to individuals and families in Bladen, Brunswick, Columbus, Hoke, Robeson and Scotland Counties. These services are provided through management of Federal and State grants for the Head Start Program, Community Services Block Grant (CSBG) and Section 8 Housing. We continue to struggle to meet enrollment for Head Start children, within the three (3) to four (4) year old range. The reduction of one hundred and fifty preschool (150) slots and reallocation of funds would allow us to focus on the current needs of children, families, and staff within our service area.
2. As of the May 2020 count, SCAP Head Start Program provided services to a total of 118 documented disabilities enrollees, 29 of whom were class age three and returned for Head Start enrollment during PY 2020-21. The documented numbers represent 11.8% of Program funded enrollment, which exceeds the 10% mandated by Health and Human Services.
3. Data collected for the community assessment indicates that the largest driver of poverty is depressing wages with few employment opportunities that can improve mobility for low-income residents. Poverty among all groups can be attributed in part to a local social and economic system that creates and reproduces poverty.

The COVID-19 pandemic has laid bare the inequalities in our communities and given rise to short-term solutions that help keep people safe. However, it has also highlighted the notion that our circumstances—the housing we live in, our neighborhoods, the kinds of jobs we have, the health of our health care providers and workplace protections in our grocery stores, restaurants, and other services we use—all link us together, by shaping our own health and wellbeing, which in turn, impacts the wellbeing of those we care about and those around us. The future certainly holds additional events that will wreak havoc on communities and residents of high-need areas. Adjusting agency strategies and practices so staff can authentically work towards a common purpose with families will build the organizational capacity needed to perform the key functions necessary to fulfill the agency mission, even in the face of adversity

Significant Findings/Trends:

The COVID-19 pandemic has exerted a devastating impact on the service area counties and many small businesses were placed at-risk of closure with some permanently closing. Other impacts included job loss, income instability due to

Change in Scope/Reduction of Slots Narrative
Southeastern Community Action Partnership, Inc. Head Start
(Bladen, Brunswick, Columbus, Hoke, Robeson and Scotland Counties)
Grant

continued requirements for social distancing and shifts in the job market as technology is increasingly utilized to perform tasks once performed by people.

The following recommendations and implications may be followed to design plans, make decisions about changes needed in the program, and implementing services to meet the needs of children and families: Based on the information obtained during this assessment process, there are marked difference in the strengths and needs in our community. In determining the types of strengths and need for services, specific attention will need to be paid to the environment, culture, resources, and populations.

1. The reduction of one hundred and fifty (150) Head Start slots and reallocation of funds would allow us to focus on the current needs of children, families, and staff within our service area.

Identifying & Quantifying Problems

Teacher Turnover

The pandemic has raised a plethora of concerns and challenges for the entire world. These challenges have also adversely impacted the education arena, including early education. There have been discussions regarding the developmental appropriateness of remote or virtual learning and the need that parents have for high quality child care. Nearly every solution presents challenges for parents, students, and teachers alike. During the past two years we have been under enrolled in Head Start and Early Head Start, even with the under enrolled numbers it continues to be difficult to open classrooms for the children who are enrolled because of the ongoing teacher shortage for early childhood educators.

The U.S. Education Secretary has called for investment to keep teachers from quitting. A teacher's union leader has described it as a five-alarm emergency. News coverage has warned of a crisis in teaching. Since well before the COVID-19 pandemic, schools have had difficulty recruiting enough teachers in some regions, particularly in parts of the South. For starters, the pandemic kicked off the largest drop in education employment ever. According to the Bureau of Labor Statistics, the number of people employed in public schools dropped from almost 8.1 million in March 2020 to 7.3 million in May. Employment has grown back to 7.7 million since then, but that still leaves schools short around 360,000 positions. **(US News and World Report, September 12, 2022)**

National Education Association union leader Becky Pringle tweeted in April: "The educator shortage is a five-alarm crisis." Schools in the South are more likely to struggle with teacher vacancies. A federal survey found an average of 3.4 teaching vacancies per school as of this

Change in Scope/Reduction of Slots Narrative
Southeastern Community Action Partnership, Inc. Head Start
(Bladen, Brunswick, Columbus, Hoke, Robeson and Scotland Counties)
Grant

summer; that number was lowest in the West, with 2.7 vacancies on average, and highest in the South, with 4.2 vacancies. **(US News and World Report, September 12, 2022)**

As North Carolina schools experience unprecedented [learning loss across all grades](#), the state is facing another challenge: How to keep and recruit the best and brightest teachers.

It is, in large part, those educators who will determine how well North Carolina's school children bounce back academically two years into the pandemic.

New data released by the North Carolina Department of Public Instruction last week found 8.2% of the state's teachers resigned or retired last year. That's 600 more teachers who left teaching jobs in the state than did the previous year.

On the bright side, state Superintendent Catherine Truitt said that the report shows that there was not a big surge of teachers leaving the classroom in the first 12 months of the pandemic.

"To be sure, attrition from the state's teacher corps remains a concern and a challenge that we must address more aggressively," Truitt said in a release from her office.

"Current staffing shortages and a high likelihood of the '[Great Resignation](#)' hitting our schools at the end of this school year, should challenge us all to aggressively launch additional district and state level strategies to retain staff and fill vacancies before the next school year," cautioned Eric Davis, chairman of the State Board of Education. **(NC Policy Watch, March 7, 2022)**

The Covid-19 crisis and an ongoing nationwide shortage of qualified teachers have created a perfect storm in the early childhood education system that seems to continue to worsen. The entrance of those seeking careers in Early Childhood Development has declined because of economic hardship within the field. It has been extremely difficult to hire teachers because of wage disparity. Therefore, SCAP, Inc. is requesting to reduce the number of enrollments and reallocate the funds, to provide children and families with the need for extensive services and knowledgeable staff.

Recruitment Strategies

The following are some of the many strategies that SCAP, Inc. has undertaken to recruit qualified staff:

- Job Fairs
- Community Events
- Social media, print and broadcast media
- Community partnership recruitment

Change in Scope/Reduction of Slots Narrative
Southeastern Community Action Partnership, Inc. Head Start
(Bladen, Brunswick, Columbus, Hoke, Robeson and Scotland Counties)
Grant

Wage disparity

According to the North Carolina Community Action Association's Wage Comparability and Personnel Practice Survey Report in 2021, eighteen (75%) of the participating agencies reported giving pay increases to employees in 2021. The percentage of increase ranged from 1.2 to 3.2% for an aggregate average of 2.1%. Additionally, two of the eighteen agencies reported giving one-time pay adjustments to address internal and external pay compression. The pay adjustment averaged 9.5%.

With wages disparities for Early Childhood Professionals, many colleges and universities have low enrollment rates in the field of early education. It has been extremely difficult to hire teachers because of lower wages. Therefore, Southeastern Community Action Partnership is requesting to reduce the number of enrollment slots and reallocate the funds, to provide children and families with the greatest need with comprehensive services and qualified staff that Head Start programs have been providing for over fifty years.

Equity

Equity is at the forefront of service provision for SCAP, Inc. In making enrollment reduction decisions, Southeastern carefully considered how the outcomes of the proposed request will affect different demographics. This includes historically marginalized populations, such as Black, Latino, Indigenous and Native American, Asian Americans and Pacific Islanders, and other people of color; children experiencing homelessness; children in foster or kinship care; children with disabilities; and children who are dual language learners. Many of the children served by the program are African American, Latino and Native American (Lumbee). Families from these communities were involved in the decision making process through the governance review and approval of the attached plan, The proposed program design will improve outcomes for these marginalized communities through the provision of enhanced services from highly qualified teachers. In addition, priority for enrollment will continue to be given to children experiencing homelessness; children in foster or kinship care; children with disabilities; and children who are dual language learners.

To determine exactly how much in increases is required to fill our vacancies we conducted a wage comparability study (**Attachment A**) and focused on our direct competition- Bladen, Brunswick, Columbus, Hoke, Robeson, and Scotland County Schools. We know that we offer rich benefits, but in interviews with potential candidates we learned they are declining job offers within our organization based on wages. We also took the approach that we need to increase our salary ranges to be effective in hiring and retaining for school terms beyond this year. We have obviously included the teaching positions with the most openings; we also looked at positions that affect the retention of those staff as well. The Center Directors position is also a point of focus. We have found that this position has been neglected in keeping up the salary range and has the greatest impact on teachers wanting to stay in our organization. After teaching positions and Center Director positions, we looked at support positions that are further away from the results of the

**Change in Scope/Reduction of Slots Narrative
Southeastern Community Action Partnership, Inc. Head Start
(Bladen, Brunswick, Columbus, Hoke, Robeson and Scotland Counties)
Grant**

wage comparability study, and then positions that need to be adjusted to keep their salary ranges in line with the increases that are happening below them in the organizational chart and other lateral positions.

Please see the reasoning behind selecting the positions that need salary increases on **Attachment B**.

Justification for Increasing Wages

As aforementioned, wages are the primary reason potential applicants and staff who has recently exited the organization list as the primary factor for not joining the organization or leaving the agency.

The chart below reflects the number of current vacant positions; we have been consistently understaffed since March 2021. As of September 2022, the Head Start program (alone) had over twenty-four (24) vacancies. The tables below show the rate of staff attrition for Head Start for the last two school years.

Vacancy and Turnover Rates

Vacancies by Program

Program	Total Positions	Total Vacant
HS – Teachers	50	13
HS- Teacher Assistants	50	11

The Direct Impact of Staff Vacancies on Child Enrollment

The inability to recruit and retain qualified staff has a direct impact on child enrollment and the provision of high-quality services. The charts below demonstrate the vacancies within each center serviced by SCAP, Inc.

List of Head Start Centers

Pre-School Head Start

CENTER	TEACHER VACANCIES	ASSISTANT TEACHER VACANCIES
Allenton	0	0
Elizabethtown	1	0
Greengrove	1	3
Hoke	2	0

Change in Scope/Reduction of Slots Narrative
Southeastern Community Action Partnership, Inc. Head Start
(Bladen, Brunswick, Columbus, Hoke, Robeson and Scotland Counties)
Grant

Laurinburg	0	1
Longwood	0	1
Maxton	0	0
Mt. Olive	1	0
Pembroke	1	1
Piney Grove	0	2
Red Springs	4	0
Rennert	1	2
South Robeson	2	1
TOTAL	13	11

Amount of Funding needed to address Strategic Issues:

Summary of Key Position Wage & Fringe increase
 (See Attachment C for Breakout)

As stated before, since the start of the COVID pandemic, there has been a significant increase in vacancies among staff. The chart below exemplifies how the reallocation of funding will benefit the staff and help provide better services

Current Cost Per Child in Head Start Program with 900 Children: \$11,307.00
Proposed Cost Per Child in Head Start Program with 750 Children: \$13,568.00
Current Classroom Amount: 50 classrooms
Children per Classroom: 18
Teachers per Classroom: 1
Teacher Assistants per Classroom: 1
Proposed Classroom Amount: 42
Total Funding Available: \$10,176,233.00
Total Funding Available to Reallocate: \$1,696,050.00

	Current Average Salary Rate:	Proposed Average \$Salary Rate:
Teachers(42 weeks per year)	\$21 an hour = \$35,280	\$28 an hour = \$47,040
Teachers Assistant's(42 weeks per year)	\$18 an hour = \$30,240	\$25 an hour = \$42,000
Family Advocates (42 weeks per year)	\$17 an hour = \$28,560	\$21 an hour = \$35,280
Center Director (42 weeks per year)	\$25 an hour = \$42,000	\$30 an hour = \$50,400

Change in Scope/Reduction of Slots Narrative
Southeastern Community Action Partnership, Inc. Head Start
(Bladen, Brunswick, Columbus, Hoke, Robeson and Scotland Counties)
Grant

Assist. Center Director (42 weeks per year)	\$21 an hour = \$35,280	\$24 an hour = \$40,320
Driver/Custodian	\$16 an hour=\$26,880	\$22 an hour = \$36,960

Cost of Changes per Teacher = \$11,760; Number of (Proposed) Teachers: 32 (42)

Total Amount Expended on Salary Change = \$376,320 (\$493,920)

- Fringe Benefits Costs: \$122,342 (\$172,872)

Cost of Changes per Teacher Assistant = \$11,760; Number of Teacher Assistants (Proposed):32 (42)

Total Amount Expended on Salary Change = \$376,320 (\$493,920)

- Fringe Benefits Costs: \$122,342 (\$172,872)

Cost of Changes per Family Advocate = \$6,720; Number of Family Advocates (Proposed): 10
Total Amount Expended on Salary Change = \$67,200

- Fringe Benefits Cost: \$32,133

Cost of Changes per Center Director = \$8,400 → Number of Center Directors (Proposed): 8
Total Amount Expended on Salary Change = \$67,200

- Fringe Benefits Costs: \$27,333

Cost of Changes per Asst. Center Director = \$5,040 → Number of Center Directors (Proposed): 3
Total Amount Expended on Salary Change = \$15,120

- Fringe Benefits Costs: \$9,030

Cost of Changes per Driver/Custodian= \$10,080- Number of Drivers/Custodians: 10
Total Amount Expended on Salary Change= \$100,800

- Fringe Benefits Costs: \$36,199

Total Personnel- \$1,002,960 (\$1,238,160)

Total Fringes-\$349,378 (\$433,356)

Change in Scope/Reduction of Slots Narrative
Southeastern Community Action Partnership, Inc. Head Start
(Bladen, Brunswick, Columbus, Hoke, Robeson and Scotland Counties)
Grant

Total Amount for Reallocation Funding: \$1,671,516/Amount Leftover: \$343,712 (\$24,234)

(\$24,234) Will be used to offset health insurance costs for staff

Justification for Decreasing Slots

To meet the need to strategically increase the wages of targeted positions in the amount of is requesting to reduce one hundred and fifty (150) Head Start slots to reallocate funds to address the key issue of a teacher workforce shortage.

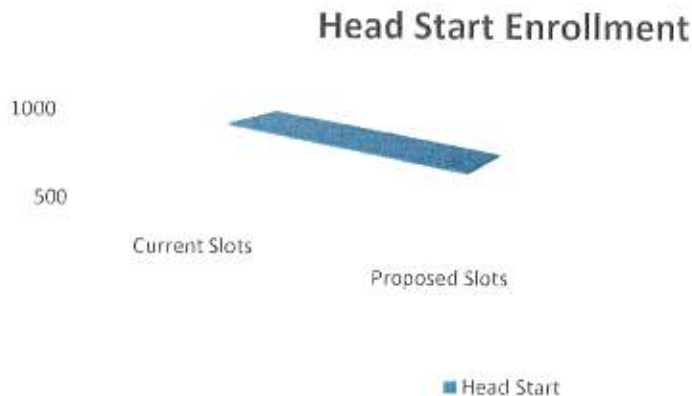
Actions necessary to re-allocate funding:

Change in Student Enrollment

1. Head Start Enrollment – Current 900 Slots Proposed Slots 750

Decrease of 150 Slots- No Change

Total Funding Available to Reallocate: \$1,695,750.00



Summary Report of Bid Proposals for LED Signs

Bids were solicited for the purchase and installation of eight (8) LED signs starting with the centers that the Agency owns and recently acquired Robeson centers:

- South Robeson
- Hoke
- Red Springs
- Laurinburg
- Maxton
- Allenton
- Rennert
- Greengrove

Bids were received from the following:

Company	Unit Price/ea	Total Cost
Sign Plus	\$28,667.71	229,341.70 – no down payment
Blink Signs	No unit price provided	N/A
Capital Sign Solution	\$27,543.00	236318.94 – down payment required
TV Liquidator	\$22,485.00	179,880
United Signs	\$37,900.00	303,200
Allied Signage	\$35,000.00	280,000 – down payment required

It is the recommendation of the bid committee to award this contract/bid to Sign Plus:
 Freight, installation, and sales tax included (which the Agency will send their tax-exempt status for a reduction in cost)
 Lifetime material and workmanship warranty on the entire sign
 Lifetime replacement of faces due to breakage by vandalism
 10-year parts and 5-year labor warranty on ID CABINET led ILLUMINATION
 5-year LED manufacturer’s advanced replacement parts warranty with Lifetime technical support
 Lifetime free software training and support
 10-year parts availability guarantee
 Sign installation included

Respectfully submitted:
 Denita Campbell, Interim Head Start Director
 Philip McRae, Maintenance Technician
 Cynthia Foskey, Executive Administrator
 Veronica McRae, Assistant Finance Director

December 6, 2022

ABOUT SIGNS PLUS

Signs Plus prides itself on being much more than a sign company. Signs Plus was founded by the Klinger family in 1988 with the goal to return the concept of value to America's Schools and Houses of Worship and has expanded to providing signage to the US Military through our GSA contract along with supporting small businesses across America.

Signs Plus is a Women-Owned Small Businesses (WOSB) and as a second-generation National Family Owned & Operated Business the company has not wavered over the past 34 years in providing the finest indoor and outdoor signs at the lowest investment possible.

"America is our Showcase" is a phrase that is often used as Signs Plus signs are in every state in the nation, and beyond, with thousands of satisfied sign customers.

From manual changeable copy signs to our high resolution electronic LED signs Signs Plus continues to advance the technology within our product line.

A recent addition to our list of valued customers is the Somerton School District. Signs Plus worked with Martin Velasco, the Director of Buildings & Grounds Maintenance, on the project of installing 7 new electronic LED signs for schools within their district.

For more information please contact David Clark
Phone: 800-848-4362
David@SignsPlusSigns.com

Installation

Installation includes site surveys for each location prior to installing the new sign. Excavating, and pouring engineered sign foundation with embedded anchor bolts, attaching 3 foot sign legs with welded base plates to the anchor bolts to ensure 125 mph wind load warranty compliance. Mounting the identification cabinets and LED signs and making final communication and electrical connections.

Five (5) year parts warranty and in-factory labor. Signs Plus is also including a ten (10) year parts availability warranty to ensure your organization has access to the necessary parts for a full 10 years.

Project Timeline

The timing of receiving the sign order is directly related to meeting the expected deadline for completion. Holidays and unforeseen weather events can interrupt production, transportation, and installation. The signs will be ready to ship within ten to twelve weeks from date of receiving all required sign permits. Signs will be delivered to the installer who receives and inspects the signs. Approximately twelve to fourteen weeks from receiving required permits Signs Plus will confirm with Southeastern Community Action Partnership that the electrical service is ready at each sign location prior to scheduling the installation. Installation commences one location at a time. Southeastern Community Action Partnership will determine the order of installations. First installation begins approximately thirteen to fifteen weeks from date of receiving required permits. Completed installation estimated at fourteen to sixteen weeks from date of receiving required permits.

Project Pricing

Per location includes

- One double sided 2' x 5' 11" identification cabinet, one double sided 2' x 5' 11" 16mm 30x105 pixel matrix LED cabinet, one 2' x 2'4" dual pole mount with aluminum c-wrap for pedestal appearance as shown in provided sign rendering. Overall sign height to be 6'. Entire sign engineered for 125mph wind load.
- Advanced replacement part warranty for five years.
- 10-year parts availability guarantee.
- Unlimited software updates for the lifetime of the signs.
- Cellular modem and lifetime data plan for all locations for the life of the signs.
- Unlimited technical and software support for the life of the signs.
- Installation & Sign Permits Included
- Taxes Included
- Freight Included

Project total: \$229,341.68



LED Sign Project Outline

Signs Plus brings over 34 years of experience in the sign industry to every project. We continuously strive to evolve, adapt, and improve in the face of constantly changing technology and increasingly complex environments. Our cooperative relationship with Optec Displays has afforded us the opportunity to stay in front of LED technology changes, trends and shifts over the years.

As new LED sign options become available, we're among the first in the US to bring those technological advancements to our customers. As a result, we offer our customers ongoing performance improvements in both LED technology, software, and support.

The following list is a summary of features, options, and tasks for the installation of the LED signs at eight Head

LED Sign Features

- ➤ Ultra Bright LEDs at 10,000 NITS; bright enough to compete with direct sunlight.
- ➤ Automatic or manual brightness control using the software or light sensor.
- ➤ 281 Trillion Colors; ±100,000 hours lifetime.
- ➤ Lightweight, modular aluminum cabinet design
- ➤ LED cabinet is all-weather tested with IP65 front and IP54 back.
- ➤ LED cabinet is also UV, salt-mist, vibration, temperature and voltage tested.
- ➤ 140° Horizontal viewing angle.
- ➤ Rated for ± -30°~140°F / ±10~90% temperature/humidity.
- ➤ Green Leaf Energy efficient power supplies rated at up to 88% efficiency.
- ➤ Single point power and redundant data connector; most reliable connector in the industry.
- ➤ 60 FPS Video Playback offers smooth, full-moon video playback.



Communications

Signs Plus recommends cell data communications for all 8 LED signs.

Cell data communication is extremely reliable because the sign is directly connected to the Internet via the cell-data modem. This allows remote access to the sign 24/7 from anywhere with Internet access. Post messages, Amber Alerts or weather advisories from anywhere at any time.

Cloud-based Software

M.E. Cloud allows users via a web browser on a **PC, Mac, mobile phone, or tablet** to create dynamic content, schedule messages, and manage display signs quickly and effectively from any location with Internet access.

Cloud-based software also allows remote diagnostic support which often eliminates the need for an on-site service call to troubleshoot an issue.

Location Management

Create, edit, and view each display location. View display schedules, campaigns, and status.

Location grouping: Organize display locations for easier identification and to expedite scheduling.

Location reports: Run status reports on one or multiple locations to streamline support and IT management.

Content Management

Optional content creation: Keep total content creation control with your team or allow access to cloud-based creation tools.

Content library: Build libraries at the parent and child levels. Share content top down and easily search, sort, download and preview messages.

Smart folders: Assign content to Smart Folders to limit its use to select location(s), date(s), and me(s).

Dynamic Scheduling

Push a quick message to one, multiple, or all your locations. Easily edit playlists using drag-and-drop content. Quickly add and remove messages after deployment for one or multiple locations.

Advanced Scheduling: Schedule down to the minute for one or multiple displays.

Create Playlists: Create playlists for one or multiple signs. Drag and drop content to easily order your list.

Quick Message: Schedule content to one or multiple locations in four quick steps.

Proposed Signs - By Location

Hoke Head Start

New Signs: 6' H x 5' 11"

- LED Sign Cabinet: 2' 0" H x 5' 11"
- Identification Sign Cabinet: 2' 0" x 5' 11"
- Sign Leg: 2' 0"
- Pixel pitch / resolution: 16MM
- Matrix: 30x105
- Pixel Density: 18,900
- Total boot up amps: 6.3 120V (double-sided)



Rennert Head Start

New Signs: 6' H x 5' 11"

- LED Sign Cabinet: 2' 0" H x 5' 11"
- Identification Sign Cabinet: 2' 0" x 5' 11"
- Sign Leg: 2' 0"
- Pixel pitch / resolution: 16MM
- Matrix: 30x105
- Pixel Density: 18,900
- Total boot up amps: 6.3 120V (double-sided)



Greengrove Head Start

New Signs: 6' H x 5' 11"

- LED Sign Cabinet: 2' 0" H x 5' 11"
- Identification Sign Cabinet: 2' 0" x 5' 11"
- Sign Leg: 2' 0"
- Pixel pitch / resolution: 16MM
- Matrix: 30x105
- Pixel Density: 18,900
- Total boot up amps: 6.3 120V (double-sided)



Proposed Signs - By Location

Allenton Head Start

New Signs: 6' H x 5' 11"

- LED Sign Cabinet: 2' 0" H x 5' 11"
- Identification Sign Cabinet: 2' 0" x 5' 11"
- Sign Leg: 2' 0"
- Pixel pitch / resolution: 16MM
- Matrix: 30x105
- Pixel Density: 18,900
- Total boot up amps: 6.3 120V (double-sided)



Red Springs Head Start

New Signs: 6' H x 5' 11"

- LED Sign Cabinet: 2' 0" H x 5' 11"
- Identification Sign Cabinet: 2' 0" x 5' 11"
- Sign Leg: 2' 0"
- Pixel pitch / resolution: 16MM
- Matrix: 30x105
- Pixel Density: 18,900
- Total boot up amps: 6.3 120V (double-sided)



Maxton Head Start

New Signs: 6' H x 5' 11"

- LED Sign Cabinet: 2' 0" H x 5' 11"
- Identification Sign Cabinet: 2' 0" x 5' 11"
- Sign Leg: 2' 0"
- Pixel pitch / resolution: 16MM
- Matrix: 30x105
- Pixel Density: 18,900
- Total boot up amps: 6.3 120V (double-sided)



Proposed Signs - By Location

South Robeson Head Start

New Signs: 6' H x 5' 11"

- LED Sign Cabinet: 2' 0" H x 5' 11"
- Identification Sign Cabinet: 2' 0" x 5' 11"
- Sign Leg: 2' 0"
- Pixel pitch / resolution: 16MM
- Matrix: 30x105
- Pixel Density: 18,900
- Total boot up amps: 6.3 120V (double-sided)



Laurinburg Head Start

New Signs: 6' H x 5' 11"

- LED Sign Cabinet: 2' 0" H x 5' 11"
- Identification Sign Cabinet: 2' 0" x 5' 11"
- Sign Leg: 2' 0"
- Pixel pitch / resolution: 16MM
- Matrix: 30x105
- Pixel Density: 18,900
- Total boot up amps: 6.3 120V (double-sided)





NEW IDEAS - NEW TECHNOLOGY, INC.
 4242 McIntosh Ln , Sarasota, Florida 34232
 t. 800-848-4262 f. 941-378-4062

Laurinburg Head Start
 710 Corona Avenue
 Laurinburg NC 28386
 Attention: Philip McRae

David Clark
 Project Specialist
 david@signsplus.com
 Quote #: 143823-16MM30X105-
 Date: Dec 2, 2022

Qty	Description
1	Infinity QR -Full Color Double Sided LED Display - Made in the USA by Optec - Two (2) Individual LED Cabinets Acting as a Double Sided Display with Side Filler Panels for Unitized Appearance - LED Cabinet Size: 2' 0"x 5' 11" - LED Active Display Area: 1' 7"x 5' 6" - LED Pixel Pitch: 16mm - LED Pixel Matrix: 30x 105 (Rows x Columns) - Total Pixels: 6,300 (Double Sided) - 3 LEDs per Pixel: 1 Red, 1 Green, 1 Blue - Brightness: 10,000 Nits - Color Processing: 16-bit Grayscale - Color Palette: 281 Trillion Colors - Viewability: 140 degrees horizontal & 70 degrees vertical - Graphic Capability: Text, Animations, Video Clips and Photos - Display Dimming: 100 levels - Video Frame Rate: 60 Frames per second - Average LED Life: 100,000 hours - LED Cabinet Construction: Extruded Aluminum - Weatherproofing, Front & Rear: IP65 & IP54 - Manufacturing Quality Standard: ISO 9001 - Compliance: FCC Part 15, ETL and UL 48nElectrical Requirements: 120-volt, Max Amps: 6.3
1	2' 0"x 5' 11" (HxW) Double Sided Identification Cabinet - 20" Deep, All Aluminum - Unitized, High-strength and All-welded Cabinet Frame - Energy Saving Internal LED Illumination with Day-Night Light Sensor - Unbreakable Solar Grade Polycarbonate Faces
1	Dual Pole Mount with Aluminum C-Wrap for Pedestal Appearance - Overall Sign Height up to 6' 0", Leg Width: 2' 4" - Entire Sign Engineered for 125mph Wind Load
1	Remote Diagnostics and Sign Communication Via Cell Data Modem with Lifetime Prepaid Data Service M.E. Cloud - Cloud Based LED Sign Messaging Software Included
1	Installation Included per Signs Plus Installation Agreement (Form SIA-0422.2)
1	Freight Included
1	Sales Tax Included

Prices are valid for 30 days. Unless otherwise noted in Special Instructions freight & applicable sales tax will be added to your invoice. Organizations exempt from sales tax must include exempt certificate with order. **Total Investment: \$28,667.71**

Terms

Authorized purchase order accepted with order. Payment of total invoice amount is due after installation, inspection and approval by Southeastern Community Action Partnership that sign is fully operational.

Unless otherwise indicated in the Buyer Approved Sign Installation Agreement Form: SIA-0422, sign permits, footers, sign erection, electrical service, electrical connection and planters or other decorative masonry or other structures are the responsibilities of the buyer. Signs Plus furnishes engineered footer drawings when applicable. Buyer acknowledges and agrees that any cancellation will result in charges that may exceed the deposit and in the event of payment default disruptions of the LED display operation may occur. The Buyer is responsible for all collection costs incurred by Signs Plus, including but not limited to court costs, filing fees and attorney fees. All legal proceedings will be in Sarasota County, Florida. A 2% convenience fee applies to all credit card transactions.

Special Instructions

- **Freight, Installation & Sales Tax Included**
 - **Providing electric to sign site not included**
 - Lifetime Material & Workmanship Warranty on Entire Sign.
 - Lifetime Replacement of Makrolon Faces due to Breakage by Vandalism.
 - 10 Year Parts & 5 Year Labor Warranty on ID Cabinet LED Illumination.
 - 5 Year LED manufacturer's advanced replacement parts warranty with Lifetime Technical Support.
 - Lifetime FREE software training and support.
 - 10 year parts availability guarantee.
 - Refer to Signs Plus Warranty Statement for complete details.
- Sign Installation Included per Buyer approved Signs Plus Installation Form SIA-0422.2

Approval / Authorization

I have read and fully understand the contents of this document and I agree to the stated terms and conditions.

Authorized Signature: _____

Title: _____ Date: _____



NEW IDEAS - NEW TECHNOLOGY, INC.
4242 McIntosh Ln , Sarasota, Florida 34232
t. 800-848-4262 f. 941-378-4062

South Robeson Head Start
1832 Marion Stage Road
Fairmont NC 28340
Attention: Philip McRae

David Clark
Project Specialist
david@signsplussigns.com
Quote #: 143819-16MM30X105-
Date: Dec 2, 2022

Qty	Description
1	Infinity QR -Full Color Double Sided LED Display - Made in the USA by Optec - Two (2) Individual LED Cabinets Acting as a Double Sided Display with Side Filler Panels for Unitized Appearance - LED Cabinet Size: 2' 0"x 5' 11" - LED Active Display Area: 1' 7"x 5' 6" - LED Pixel Pitch: 16mm - LED Pixel Matrix: 30x 105 (Rows x Columns) - Total Pixels: 6,300 (Double Sided) - 3 LEDs per Pixel: 1 Red, 1 Green, 1 Blue - Brightness: 10,000 Nits - Color Processing: 16-bit Grayscale - Color Palette: 281 Trillion Colors - Viewability: 140 degrees horizontal & 70 degrees vertical - Graphic Capability: Text, Animations, Video Clips and Photos - Display Dimming: 100 levels - Video Frame Rate: 60 Frames per second - Average LED Life: 100,000 hours - LED Cabinet Construction: Extruded Aluminum - Weatherproofing, Front & Rear: IP65 & IP54 - Manufacturing Quality Standard: ISO 9001 - Compliance: FCC Part 15, ETL and UL 48n\Electrical Requirements: 120-volt, Max Amps: 6.3
1	2' 0"x 5' 11" (HxW) Double Sided Identification Cabinet - 20" Deep, All Aluminum - Unitized, High-strength and All-welded Cabinet Frame - Energy Saving Internal LED Illumination with Day-Night Light Sensor - Unbreakable Solar Grade Polycarbonate Faces
1	Dual Pole Mount with Aluminum C-Wrap for Pedestal Appearance - Overall Sign Height up to 6' 0", Leg Width: 2' 4" - Entire Sign Engineered for 125mph Wind Load
1	Remote Diagnostics and Sign Communication Via Cell Data Modem with Lifetime Prepaid Data Service
1	M.E. Cloud - Cloud Based LED Sign Messaging Software Included
1	Installation Included per Signs Plus Installation Agreement (Form SIA-0422.2)
1	Freight Included
1	Sales Tax Included

Prices are valid for 30 days. Unless otherwise noted in Special Instructions freight & applicable sales tax will be added to your invoice. Organizations exempt from sales tax must include exempt certificate with order.

Total Investment: \$28,667.71

Terms

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Special Instructions

- **Freight, Installation & Sales Tax Included**
- **Providing electric to sign site not included**
- Lifetime Material & Workmanship Warranty on Entire Sign.
- Lifetime Replacement of Makrolon Faces due to Breakage by Vandalism.
- 10 Year Parts & 5 Year Labor Warranty on ID Cabinet LED Illumination.
- 5 Year LED manufacturer's advanced replacement parts warranty with Lifetime Technical Support.
- Lifetime FREE software training and support.
- 10 year parts availability guarantee.
- Refer to Signs Plus Warranty Statement for complete details.
- Sign Installation Included per Buyer approved Signs Plus Installation Form SIA-0422.2

Approval / Authorization

I have read and fully understand the contents of this document and I agree to the stated terms and conditions.

Authorized Signature: _____

Title: _____ Date: _____



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 4242 McIntosh Ln , Sarasota, Florida 34232
 t. 800-848-4262 f. 941-378-4062

South Robeson Head Start
 1832 Marion Stage Road
 Fairmont NC 28340
 Attention: Philip McRae

David Clark
 Project Specialist
 david@signsplussigns.com
 Quote #: 143819-16MM30X105-
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Qty	Description
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1	2' 0"x 5' 11" (HxW) Double Sided Identification Cabinet - 20" Deep, All Aluminum - Unitized, High-strength and All-welded Cabinet Frame - Energy Saving Internal LED Illumination with Day-Night Light Sensor - Unbreakable Solar Grade Polycarbonate Faces
1	Dual Pole Mount with Aluminum C-Wrap for Pedestal Appearance - Overall Sign Height up to 6' 0", Leg Width: 2' 4" - Entire Sign Engineered for 125mph Wind Load
1	Remote Diagnostics and Sign Communication Via Cell Data Modem with Lifetime Prepaid Data Service
1	M.E. Cloud - Cloud Based LED Sign Messaging Software Included
1	Installation Included per Signs Plus Installation Agreement (Form SIA-0422.2)
1	Freight Included
1	Sales Tax Included

Prices are valid for 30 days. Unless otherwise noted in Special Instructions freight & applicable sales tax will be added to your invoice. Organizations exempt from sales tax must include exempt certificate with order.

Total Investment: \$28,667.71

Terms

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Special Instructions

- **Freight, Installation & Sales Tax Included**
 - **Providing electric to sign site not included**
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 - Lifetime Replacement of Makrolon Faces due to Breakage by Vandalism.
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 - 5 Year LED manufacturer's advanced replacement parts warranty with Lifetime Technical Support.
 - Lifetime FREE software training and support.
 - 10 year parts availability guarantee.
 - Refer to Signs Plus Warranty Statement for complete details.
- Sign Installation Included per Buyer approved Signs Plus Installation Form SIA-0422.2

Approval / Authorization

I have read and fully understand the contents of this document and I agree to the stated terms and conditions.

Authorized Signature: _____

Title: _____ Date: _____



NEW IDEAS - NEW TECHNOLOGY, INC.
 4242 McIntosh Ln., Sarasota, Florida 34232
 t. 800-848-4262 f. 941-378-4062

Red Springs Head Start
 931 West 3rd Street
 Red Springs NC 28377
 Attention: Philip McRae

David Clark
 Project Specialist
 david@signsplussigns.com
 Quote #: 143817-16MM30X105-
 Date: Dec 2, 2022

Qty	Description
1	Infinity QR -Full Color Double Sided LED Display - Made in the USA by Optec - Two (2) Individual LED Cabinets Acting as a Double Sided Display with Side Filler Panels for Unitized Appearance - LED Cabinet Size: 2' 0"x 5' 11" - LED Active Display Area: 1' 7"x 5' 6" - LED Pixel Pitch: 16mm - LED Pixel Matrix: 30x 105 (Rows x Columns) - Total Pixels: 6,300 (Double Sided) - 3 LEDs per Pixel: 1 Red, 1 Green, 1 Blue - Brightness: 10,000 Nits - Color Processing: 16-bit Grayscale - Color Palette: 281 Trillion Colors - Viewability: 140 degrees horizontal & 70 degrees vertical - Graphic Capability: Text, Animations, Video Clips and Photos - Display Dimming: 100 levels - Video Frame Rate: 60 Frames per second - Average LED Life: 100,000 hours - LED Cabinet Construction: Extruded Aluminum - Weatherproofing, Front & Rear: IP65 & IP54 - Manufacturing Quality Standard: ISO 9001 - Compliance: FCC Part 15, ETL and UL 48n\Electrical Requirements: 120-volt, Max Amps: 6.3
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1	Dual Pole Mount with Aluminum C-Wrap for Pedestal Appearance - Overall Sign Height up to 6' 0", Leg Width: 2' 4" - Entire Sign Engineered for 125mph Wind Load
1	Remote Diagnostics and Sign Communication Via Cell Data Modem with Lifetime Prepaid Data Service M.E. Cloud - Cloud Based LED Sign Messaging Software Included
1	Installation Included per Signs Plus Installation Agreement (Form SIA-0422.2)
1	Freight Included
1	Sales Tax Included

Prices are valid for 30 days. Unless otherwise noted in Special Instructions freight & applicable sales tax will be added to your invoice. Organizations exempt from sales tax must include exempt certificate with order.

Total Investment: \$28,667.71

Terms

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Special Instructions

****Freight, Installation & Sales Tax Included****

****Providing electric to sign site not included****

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- Lifetime Replacement of Makrolon Faces due to Breakage by Vandalism.
- 10 Year Parts & 5 Year Labor Warranty on ID Cabinet LED Illumination.
- 5 Year LED manufacturer's advanced replacement parts warranty with Lifetime Technical Support.
- Lifetime FREE software training and support.
- 10 year parts availability guarantee.
- Refer to Signs Plus Warranty Statement for complete details.

Sign Installation Included per Buyer approved Signs Plus Installation Form SIA-0422.2

Approval / Authorization

I have read and fully understand the contents of this document and I agree to the stated terms and conditions.

Authorized Signature: _____

Title: _____ Date: _____



NEW IDEAS - NEW TECHNOLOGY, INC.
4242 McIntosh Ln, Sarasota, Florida 34232
t. 800-848-4262 f. 941-378-4062

Maxton Head Start
613 East Rockingham Road
Maxton NC 28364
Attention: Philip McRae

David Clark
Project Specialist
david@signsplussigns.com
Quote #: 143818-16MM30X105-
Date: Dec 2, 2022

Qty	Description
1	Infinity QR -Full Color Double Sided LED Display - Made in the USA by Optec - Two (2) Individual LED Cabinets Acting as a Double Sided Display with Side Filler Panels for Unitized Appearance - LED Cabinet Size: 2' 0"x 5' 11" - LED Active Display Area: 1' 7"x 5' 6" - LED Pixel Pitch: 16mm - LED Pixel Matrix: 30x 105 (Rows x Columns) - Total Pixels: 6,300 (Double Sided) - 3 LEDs per Pixel: 1 Red, 1 Green, 1 Blue - Brightness: 10,000 Nits - Color Processing: 16-bit Grayscale - Color Palette: 281 Trillion Colors - Viewability: 140 degrees horizontal & 70 degrees vertical - Graphic Capability: Text, Animations, Video Clips and Photos - Display Dimming: 100 levels - Video Frame Rate: 60 Frames per second - Average LED Life: 100,000 hours - LED Cabinet Construction: Extruded Aluminum - Weatherproofing, Front & Rear: IP65 & IP54 - Manufacturing Quality Standard: ISO 9001 - Compliance: FCC Part 15, ETL and UL 48n\Electrical Requirements: 120-volt, Max Amps: 6.3
1	2' 0"x 5' 11" (HxW) Double Sided Identification Cabinet - 20" Deep, All Aluminum - Unitized, High-strength and All-welded Cabinet Frame - Energy Saving Internal LED Illumination with Day-Night Light Sensor - Unbreakable Solar Grade Polycarbonate Faces
1	Dual Pole Mount with Aluminum C-Wrap for Pedestal Appearance - Overall Sign Height up to 6' 0", Leg Width: 2' 4" - Entire Sign Engineered for 125mph Wind Load
1	Remote Diagnostics and Sign Communication Via Cell Data Modem with Lifetime Prepaid Data Service
1	M.E. Cloud - Cloud Based LED Sign Messaging Software Included
1	Installation Included per Signs Plus Installation Agreement (Form SIA-0422.2)
1	Freight Included
1	Sales Tax Included

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Total Investment: \$28,667.71

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- 10 year parts availability guarantee.
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- Sign Installation Included per Buyer approved Signs Plus Installation Form SIA-0422.2

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Title: _____ Date: _____

Quote # 143818-16MM3 Date Quoted Dec 2, 2022
Signs Plus - New Ideas - New Technologies, Inc.
4242 McIntosh Lane - Sarasota, FL 34232 800.848.4262
www.SignsPlusSigns.com



NEW IDEAS - NEW TECHNOLOGY, INC.
 4242 McIntosh Ln, Sarasota, Florida 34232
 t. 800-848-4262 f. 941-378-4062

Allenton Head Start
 166 Lamb Road
 Lumberton NC 28358
 Attention: Philip McRae

David Clark
 Project Specialist
 david@signsplussigns.com
 Quote #: 143816-16MM30X105-
 Date: Dec 2, 2022

Qty	Description
1	Infinity QR -Full Color Double Sided LED Display - Made in the USA by Optec - Two (2) Individual LED Cabinets Acting as a Double Sided Display with Side Filler Panels for Unitized Appearance - LED Cabinet Size: 2' 0"x 5' 11" - LED Active Display Area: 1' 7"x 5' 6" - LED Pixel Pitch: 16mm - LED Pixel Matrix: 30x 105 (Rows x Columns) - Total Pixels: 6,300 (Double Sided) - 3 LEDs per Pixel: 1 Red, 1 Green, 1 Blue - Brightness: 10,000 Nits - Color Processing: 16-bit Grayscale - Color Palette: 281 Trillion Colors - Viewability: 140 degrees horizontal & 70 degrees vertical - Graphic Capability: Text, Animations, Video Clips and Photos - Display Dimming: 100 levels - Video Frame Rate: 60 Frames per second - Average LED Life: 100,000 hours - LED Cabinet Construction: Extruded Aluminum - Weatherproofing, Front & Rear: IP65 & IP54 - Manufacturing Quality Standard: ISO 9001 - Compliance: FCC Part 15, ETL and UL 48n\Electrical Requirements: 120-volt, Max Amps: 6.3
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1	Sales Tax Included

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- Lifetime FREE software training and support.
- 10 year parts availability guarantee.
- Refer to Signs Plus Warranty Statement for complete details.

Sign Installation Included per Buyer approved Signs Plus Installation Form SIA-0422.2

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NEW IDEAS - NEW TECHNOLOGY, INC.
 4242 McIntosh Ln., Sarasota, Florida 34232
 t. 800-848-4262 f. 941-378-4062

Greengrove Head Start
 2583 East McDonald Road
 Fairmont NC 28340
 Attention: Philip McRae

David Clark
 Project Specialist
 david@signsplussigns.com
 Quote #: 143815-16MM30X105-
 Date: Dec 2, 2022

Qty	Description
1	Infinity QR -Full Color Double Sided LED Display - Made in the USA by Optec - Two (2) Individual LED Cabinets Acting as a Double Sided Display with Side Filler Panels for Utilized Appearance - LED Cabinet Size: 2' 0"x 5' 11" - LED Active Display Area: 1' 7"x 5' 6" - LED Pixel Pitch: 16mm - LED Pixel Matrix: 30x 105 (Rows x Columns) - Total Pixels: 6,300 (Double Sided) - 3 LEDs per Pixel: 1 Red, 1 Green, 1 Blue - Brightness: 10,000 Nits - Color Processing: 16-bit Grayscale - Color Palette: 281 Trillion Colors - Viewability: 140 degrees horizontal & 70 degrees vertical - Graphic Capability: Text, Animations, Video Clips and Photos - Display Dimming: 100 levels - Video Frame Rate: 60 Frames per second - Average LED Life: 100,000 hours - LED Cabinet Construction: Extruded Aluminum - Weatherproofing, Front & Rear: IP65 & IP54 - Manufacturing Quality Standard: ISO 9001 - Compliance: FCC Part 15, ETL and UL 489 Electrical Requirements: 120-volt, Max Amps: 6.3
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1	Freight Included
1	Sales Tax Included

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 - Lifetime FREE software training and support.
 - 10 year parts availability guarantee.
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- Sign Installation Included per Buyer approved Signs Plus Installation Form SIA-0422.2

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Title: _____ Date: _____



NEW IDEAS - NEW TECHNOLOGY, INC.
 4242 McIntosh Ln, Sarasota, Florida 34232
 t. 800-848-4262 f. 941-378-4062

Rennert Head Start
 8986 Rennert Road
 Shannon NC 28386
 Attention: Philip McRae

David Clark
 Project Specialist
 david@signsplussigns.com
 Quote #: 143814-16MM30X105-
 Date: Dec 2, 2022

Qty	Description
1	Infinity QR -Full Color Double Sided LED Display - Made in the USA by Optec - Two (2) Individual LED Cabinets Acting as a Double Sided Display with Side Filler Panels for Unitized Appearance - LED Cabinet Size: 2' 0"x 5' 11" - LED Active Display Area: 1' 7"x 5' 6" - LED Pixel Pitch: 16mm - LED Pixel Matrix: 30x 105 (Rows x Columns) - Total Pixels: 6,300 (Double Sided) - 3 LEDs per Pixel: 1 Red, 1 Green, 1 Blue - Brightness: 10,000 Nits - Color Processing: 16-bit Grayscale - Color Palette: 281 Trillion Colors - Viewability: 140 degrees horizontal & 70 degrees vertical - Graphic Capability: Text, Animations, Video Clips and Photos - Display Dimming: 100 levels - Video Frame Rate: 60 Frames per second - Average LED Life: 100,000 hours - LED Cabinet Construction: Extruded Aluminum - Weatherproofing, Front & Rear: IP65 & IP54 - Manufacturing Quality Standard: ISO 9001 - Compliance: FCC Part 15, ETL and UL 489 Electrical Requirements: 120-volt, Max Amps: 6.3
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NEW IDEAS - NEW TECHNOLOGY, INC.
 4242 McIntosh Ln , Sarasota, Florida 34232
 t. 800-848-4262 f. 941-378-4062

Hoke Head Start
 366 Thomas Drive
 Raeford NC 28376
 Attention: Philip McRae

David Clark
 Project Specialist
 david@signsplussigns.com
 Quote #: 143813-16MM30X105-
 Date: Dec 2, 2022

Qty	Description
1	Infinity QR -Full Color Double Sided LED Display - Made in the USA by Optec - Two (2) Individual LED Cabinets Acting as a Double Sided Display with Side Filler Panels for Utilized Appearance - LED Cabinet Size: 2' 0"x 5' 11" - LED Active Display Area: 1' 7"x 5' 6" - LED Pixel Pitch: 16mm - LED Pixel Matrix: 30x 105 (Rows x Columns) - Total Pixels: 6,300 (Double Sided) - 3 LEDs per Pixel: 1 Red, 1 Green, 1 Blue - Brightness: 10,000 Nits - Color Processing: 16-bit Grayscale - Color Palette: 281 Trillion Colors - Viewability: 140 degrees horizontal & 70 degrees vertical - Graphic Capability: Text, Animations, Video Clips and Photos - Display Dimming: 100 levels - Video Frame Rate: 60 Frames per second - Average LED Life: 100,000 hours - LED Cabinet Construction: Extruded Aluminum - Weatherproofing, Front & Rear: IP65 & IP54 - Manufacturing Quality Standard: ISO 9001 - Compliance: FCC Part 15, ETL and UL 48n\Electrical Requirements: 120-volt, Max Amps: 6.3
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LIFETIME SIGN & LIFETIME LABOR WARRANTY

Lifetime Warranty - Identification Face & Changeable Copy Area

Identification sign faces are guaranteed against fracture or perforation due to vandalism for the lifetime of the purchasing organization. Damage caused by gunshots or damage coincident to the destruction of the identification sign cabinet is not covered under this warranty. Incidental scratching which may occur during shipment is considered acceptable when not clearly noticeable 20 feet from the sign.

Lifetime Workmanship Warranty - Identification Cabinet & Support Structure

The identification cabinet is warranted to withstand 125mph winds. The unitized cabinet and support structure are guaranteed for the lifetime of the purchasing organization against faulty workmanship or defective materials, provided surfaces are cared for according to Signs Plus Owner's Guide.

Lifetime Electrical Warranty - Identification Sign

Signs Plus will, at its option, for the lifetime of the purchasing organization, repair or replace malfunctioning electrical components that result from faulty workmanship or defective materials. Warranted electrical components include: ballasts, lamp sockets and photo electric cells. Fluorescent lamps are excluded. A malfunctioning component is a component that fails during the warranty period provided by its manufacturer.

Lifetime Labor Warranty - Identification Sign Components

From the date of sign delivery, Signs Plus will, at its option, cover the cost of labor for malfunctioning components that result from faulty workmanship or defective materials. Warranted labor components include: ballasts, lamp sockets and photo electric cells. Labor is excluded on sign faces, vandal covers and their components.

Electronic Message Center - 60 Month - 5 Year Warranty

Signs Plus honors all warranties granted by the manufacturer. LED Displays shall be free from defects in material and workmanship for a period of 60 months from the date of shipment. Communication devices are warranted for 1 year. Customer is responsible for on-site labor. Request support Document W08.

Painted Surfaces - Identification Cabinet & Support Structure

Metal painted surfaces are warranted against chipping, peeling, fading and rusting provided surfaces are cared for according to Signs Plus Owner's Guide.

Shipping Claims

Should your sign be damaged during shipment, accept delivery and register your claim immediately with the carrier. Please notify us within 10 days of damage incurred during shipping. Authorized repairs will ensure full coverage for the complete term of the warranty. Federal transportation statutes state that title to the sign passes to the purchasing organization at the time of delivery to the freight carrier.

Reporting Requirements

To secure repairs or replacement of faces or components under the terms of the warranty, Signs Plus must be notified within 10 days of damage or failure. Photographs or inspection by an authorized agent of Signs Plus may be required.

About This Warranty

Service to your sign, with the singular exception of lamp replacement and regular cleaning and maintenance, without prior authorization by Signs Plus automatically voids the protection available under this warranty. Damage incurred during installation, other than by the agents of Signs Plus, is not covered under warranty. This warranty is exclusive and in lieu of all other warranties whether written, oral, or implied - including any warranty of merchantability or fitness for purpose. This warranty is non-transferable.



Page 127

4242 McIntosh Lane • Sarasota, FL 34232 • 800-848-4262 • info@signsplussigns.com

Effective 01/01/1996 • Rev. 08/01/2015
JWarranties/Lifetime+Labor 2015

Assessment Summary



Close

Your Risk Assessment Executive Summary is shown below based on your assessment. The Summary, as shown, is a fully formatted HTML document. You may print it from your web browser or copy the text and paste it into a word processor for final formatting and printing.

If you prefer you may generate a rich text formatted document compatible with MS Word or an Adobe PDF file by clicking on the appropriate icon above. You may then save the rendered document to your hard drive or open it in the compatible software application.

Risk Assessment Executive Summary

Risk Management Basics

This segment of the executive summary contains recommendations related to Risk Management Basics, including the assignment of responsibility for risk management, risk oversight, and risk committees.

- ▶ Consider forming a risk committee to ensure a diverse array of perspectives in agency risk management. See the full report for tips to increase the effectiveness of your risk committee, or reach out to NRMC for Risk Help on this topic.
- ▶ Consider drafting a risk management policy statement that describes the overarching goals and scope of your risk management program.

Governance Risk

This segment of your executive summary contains priority recommendations to strengthen your board.

- ▶ See the full report for suggestions to increase the engagement and dialogue during Finance Committee presentations.
- ▶ Consider developing an annual or bi-annual board self-assessment process to provide feedback to individual board members, as well as feedback on the performance of the board as a governing team.

Facilities and Building Security

This section of your executive summary contains priority recommendations based on your answers to the questions in the Facilities and Building Security Module.

- ▶ Review your evacuation plans to ensure that they are comprehensive; a list of elements that should be included in a thorough plan can be found in your full report for this module.
- ▶ Consider the value of requiring ID badges for all visitors. Explore affordable options and possible barriers to implementation. Solicit input from staff prior to implementing a new badge policy.

Contracts

This section of your executive summary features priority recommendations related to contracts and your nonprofit's contracting processes.

- ▶ Incorporated entities answer for their debts and liabilities. When your agency is asked to indemnify another, you are being asked to agree in advance of an incident to pay for the debts or liability of another party. As a general rule, an organization *receiving* a service should *not agree* to indemnify (or name as an additional insured) the organization *providing* a service.
- ▶ Obtaining legal review of all significant contracts prior to execution should be a priority as you evolve risk management practices in your agency.

Transportation

This section of your executive summary contains priority recommendations based on your answers to the questions in the Transportation module.

You indicated that your organization provides or sponsors transportation services or owns (or leases) vehicles. The following transportation issues were identified as concerns during the assessment. Look to the full report for details.

- ▶ Your organization may be directly or vicariously liable when volunteers or employees operate a vehicle on behalf of your organization. The conditions for each situation and the proper procedures are addressed in the full report.
- ▶ Rented, hired or borrowed vehicles can create some of the same exposures as vehicles that are owned by your organization. Be sure that you have policies governing the use of these vehicles and familiarize yourself with the insurance coverage guidelines in your operating area (state, region).
- ▶ Creating a transportation risk management statement will provide an initial step toward richer risk management of transportation in your organization. The statement serves as a guide in creating other important items like policies or training programs.
- ▶ Driver training is the best opportunity to verify the abilities of the people who will operate vehicles. In addition, it is the best way to communicate policies, procedures and expectations about transportation to a captive audience. We recommend instituting a driver training program as soon as possible.
- ▶ Remember that cargo is not typically covered under regular vehicle policy. Check with your broker to see if you have the appropriate policy for coverage (usually inland marine coverage).

Client and Participant Safety

This section of your executive summary contains priority recommendations based on your answers to the questions in the Client and Participant Safety module.

- ▶ We recommend that you update your organization's policies to include specific instructions about appropriate and inappropriate hugging. For example, hugs should never be offered or given to meet the caregiver's needs, and hugs should only be from the side, over the shoulders, and never from the front.

Technology and Privacy Risk Management

This section of your executive summary contains priority recommendations based on your answers to the questions in the Technology and Privacy Risk Management module.

- ▶ We recommend that you adopt a Bring Your Own Device Policy that clarifies what agency information may and must never be accessed on personal devices, including whether employees may access Personally Identifiable Information (PII) on their personal devices.
- ▶ We recommend that you consider adopting a total ban on the use of PEDs by any employee or volunteer while driving on your nonprofit's behalf, or a policy that bans the use of hand-held PEDs and texting while driving and strongly cautions staff to park in a safe location before making or accepting any calls.
- ▶ We recommend that you consider developing a data classification policy. A template policy is available in *My Risk Management Policies*.
- ▶ We recommend that you begin offering training to all staff on how to avoid phishing scams and frauds, and that after completing your training that you begin to conduct exercises no less than annually to test employee vulnerability to social engineering frauds.
- ▶ We recommend that you take steps to become more familiar with data privacy practices and laws. See the full report for this module for additional information on this topic.
- ▶ You indicated that your agency does not have a data breach plan in place. We recommend that you address this gap as soon as possible. See the full report for this module for information on key components in a plan, as well as hyperlinks to NYS and other state breach notification laws.
- ▶ See the report for this module for information on cyber liability insurance.

Special Events

This section of your executive summary contains priority recommendations based on your answers to the questions in the Special Events module.

- ▶ Hosting special events may require risk management efforts not normally associated with the normal operations of your organization. Be sure to consider the various components of the event and risks associated with these components. Doing so will help the event be successful and have a positive impact for your organization.

- ▶ An absence of personnel devoted to security (and other emergency situations) at your event creates a liability for your organization. You should implement appropriate staffing internally or contract the appropriate vendor to provide security.
- ▶ Although there may be time and other resource constraints that apply, selection, training, and supervision of 'day of volunteers for your special event should reflect the magnitude of the risks associated with their use.
- ▶ You should be taking the necessary steps to address spectator safety as a part of your event.
- ▶ You should be using accident or incident forms to create documentation of the event. This documentation helps with review after the accident as well as fostering the ability to prevent similar incidents from happening going forward. Look to the full report for information on what your forms should include.

Crisis Management and Business Continuity Planning

This section of your executive summary contains priority recommendations based on your answers to questions in the Crisis Management and Business Continuity Planning module.

- ▶ Pulling existing, relevant information together that would be helpful in a crisis should be a top priority in your risk management program. A crisis management plan needn't be overly complex, but it should be kept up to date. See the full report for recommendations of components of an effective crisis management plan. NRMC help creating a plan is available through consulting or through Risk Help to Affiliate Members.
- ▶ We recommend that you develop a crisis communications plan within the next six months. The plan could be a standalone document or part of a broader Crisis Management Plan. You no doubt have some pieces of a plan already drafted, such as an overview of your chain of command, a succession plan, an up-to-date list of staff, volunteers and other key stakeholders. See the full report for more details on a Crisis Communication plan.
- ▶ You indicated that your nonprofit does not have a business continuity plan (BCP). A Business Continuity Plan helps an agency either prevent the interruption of mission-critical operations or resume these activities following a disruption of normal operations. We recommend that you develop a BCP, as a standalone resource, or as part a broader Crisis Management Plan.

Volunteer Risk Management

This section of your executive summary offers priority recommendations based on your answers to the questions in the Volunteer Risk Management module.

- ▶ We recommend that you establish a screening process for all volunteer roles for your organization. The rigor of the process may depend on the volunteer's responsibilities, but the process should be consistent at each level of responsibility.
- ▶ You indicated that some, but not all, volunteers undergo an orientation prior to serving. We recommend that you require an onboarding or orientation process for all volunteers. Doing so increases the likelihood that volunteers will serve safely and effectively. In cases where it is difficult or impossible to provide an orientation, closer supervision or periodic in-service training should be provided.
- ▶ Consider developing a volunteer handbook as a way to share important policies with your volunteers.

- ▶ Not having an established termination process for your volunteers can create uncertainty and potential disruption if a volunteer thinks they have been terminated unfairly. Adopting a process to guide the termination of volunteers will enable your nonprofit to manage these difficult circumstances consistently and effectively.
- ▶ You indicated that you encourage volunteers to raise concerns but that you do not have a formal process for them to follow. It may be confusing or discouraging to a volunteer who has a complaint but does not know how to resolve it. We suggest establishing a formal process for volunteers to voice concerns with your organization.
- ▶ Conducting exit interviews with departing volunteers offers many benefits. We recommend that you consider conducting exit interviews. See the full report for suggestions on components of an exit interview process as well as questions to include.

Fundraising and Resource Development

This section of your executive summary contains priority recommendations based on your answers to the questions in the Fundraising and Resource Development module.

- ▶ You indicated that your nonprofit may not be registered in all states where you solicit individual donations. We recommend that you make the resolution of this potential gap in policies a priority. See the full report for additional information and links to helpful resources.
- ▶ Accepting individual donations without a process for managing the attendant risks can lead to problems for your organization. See the full report for possible risks and advice on how to manage individual donors.
- ▶ You indicated that your nonprofit doesn't have a process for managing the risk of unhappy or disgruntled donors. See the full report for tips on reducing the risk of unhappy donors, and also resources on turning a grumpy donor into a grateful one.
- ▶ You indicated that your nonprofit does not have practices in place to manage the risk of non-compliance with the CAN-SPAM Act. See the full report for additional information on this federal law, including resource links.
- ▶ Nonprofits that have minimal experience with government contracts may be caught off guard and unprepared for some of the risks associated with such funding, including inadequate funding for infrastructure, late payment/reimbursement, and complex reporting requirements. Thoughtfully consider the range of risks and 'what ifs' before you seek any government contract.
- ▶ You indicated that your nonprofit has not adopted goals with respect to the diversification of funding sources. Perhaps your agency has a single, highly reliable source of funding. Or your revenue streams have been judged adequately diverse. See the full report for a few risk tips related to the goal of diversifying funding sources.