

Agency	Combined Community Action
Program	Meals on Wheels Rural Capital Area
San Marcos Service Address	direct to individual homes
Requested	\$15,000
Recommended	\$15,000

Application Completeness Check for HSAB	Combined Community Action Meals on Wheels
Questions	
Are all questions answered?	Yes
Is the application signed? (this is a certification)	Yes
Does the program have measurable outcomes?	Yes
Is the agency a Human Services Agency?	Yes
Is the agency overseen by a Board of Directors?	Yes
Required Attachments	
BUDGETS	
1. Agency budget for current fiscal year	Yes
2. Agency budget proposed for next fiscal year	Yes
3. Program budget for current fiscal year	Yes
4. Program budget proposed for next fiscal year	Yes
5. Budget showing the exact uses of the HSAB funding	Yes
BOARD OF DIRECTORS INFORMATION	
6. Board of Directors membership roster	Yes
7. Board of Directors Meeting Attendance Record for current year	Yes
8. Board of Directors City of Residence	Yes
9. Board of Directors membership criteria	Yes
ORGANIZATION INFORMATION	
10. Organizational chart with names and titles of staff	Yes
11. Current IRS Form 990, pages 1 and 2 (not required for churches)	Yes
12. Non-discrimination policy statement	Yes
Preferred Attachments - 3 Letters of Support	
Letters of support from members of the San Marcos Community	Yes
Attachments if Applicable	
Latest audit or CPA signed review, if applicable	Yes
Policies and Procedures for the proposed Program, if available	Yes
Note: We are not requiring Texas Secretary of State registration	



COMBINED COMMUNITY ACTION

GIDDINGS
165 W Austin St.,
Giddings, TX 78942
979-540-2980
979-542-9565 fax

ROSENBURG
1018 Frost St.,
Rosenburg, TX 77471
346-515-1500
346-770-2819 fax

www.ccaction.com

July 19, 2024

Carol Griffith
City of San Marcos
630 E. Hopkins St.
San Marcos, TX 78666

Dear Carol,

Please find attached the FY 2025 Human Services Grant Application for Combined Community Action, Inc./Meals on Wheels Rural Capital Area.

If you have any questions, please feel free to contact me via email or call 979/540-2999.

Sincerely,

Kelly Franke
Executive Director

CHECKLIST OF REQUIRED ATTACHMENTS

APPLICATION

- ☒ Completed and signed application
- ☒ Final Performance Report for 2023 Funding

BUDGETS

- ☒ Agency budget for current fiscal year
- ☒ Agency budget proposed for next fiscal year
- ☒ Program budget for current fiscal year
- ☒ Program budget proposed for next fiscal year

- ☒ NEW: Budget showing the proposed uses of HSAB funding - Included in 2025 Proposed Budget highlighted in yellow

BOARD OF DIRECTORS INFORMATION

- ☒ Board of Directors membership roster – NEW must include city of residence for each Board member
- ☒ Board of Directors Meeting Attendance Record for the current fiscal year
- ☒ Board of Directors membership criteria

ORGANIZATION INFORMATION

- ☒ Organizational chart with names and titles of staff
- ☒ Current IRS Form 990, pages 1 and 2 (not required for churches)
- ☒ Non-discrimination policy statement
- ☒ Latest audit or CPA signed review, if applicable
- ☒ Policies and Procedures for the proposed Program, if available

LETTERS OF SUPPORT

- ☒ Letters of support from members of the San Marcos Community (prefer minimum of 3)

**CITY OF SAN MARCOS
HUMAN SERVICE GRANTS
FY 2025 APPLICATION
&
FINAL PERFORMANCE REPORT
2023 FUNDING**

City of San Marcos Human Services Grants
FY 2025 Application

I. SUMMARY INFORMATION

Please spell out organization name and program name completely, without acronyms.

Applicant Organization: Combined Community Action, Inc./Meals on Wheels Rural Capital Area

Contact Name: Kelly Franke

Telephone: 979/540-2999

Contact E-Mail Address: KJFranke@ccaction.com

Website: www.ccaction.com

Mailing Address: 165 W. Austin St., Giddings, TX 78942

San Marcos Service Address for this Program: 1201 Thorpe Ln., 810 Arizona St., 1615 Redwood Rd, San Marcos, TX.

Who is authorized to execute program documents? (Name, Title)

Kelly Franke, Executive Director

Program Name: Meals on Wheels Rural Capital Area

Amount of Funds Requested: \$15,000.00

What percentage of the cost of this program is requested as funding through this application? 1%

II. QUESTIONS

All questions must be answered. Please type your answers.

OVERVIEW

1. What is the agency's or organization's mission? **Assisting low-income people in becoming independent and self-sufficient and helping improve their quality of life by transitioning them out of poverty through innovative programming and strong community partnerships.**
2. Briefly summarize the program for which funding is being requested and the services it provides.
Meals on Wheels Rural Capital Area provides hot and frozen meals to older adults 60 years of age and older. Meals are staged and packaged at 3 sites in San Marcos. Trained volunteers assist in delivering the meals to older adults who are homebound and in need of a nutritious meal.

COMMUNITY NEED AND JUSTIFICATION - 20 POINTS

1. Describe in detail the need for this program in San Marcos. **Data obtained from CAPCOG/Area Agency on Aging shows the population increase in Hays County from 2010 to 2020 at 53.44%, that is the largest increase in the region. CAPCOG also reported that food insecurity was the number one issue in the region when COVID started. As a meal provider, we successfully met the increased demand for meals during COVID and as inflation increased. The population of San Marcos is 72,474 with 9.4% of those people being older adults 65+. The overall poverty rate is 27.7%. (Source: www.census.gov/quickfacts/fact/table/sanmarcocitytexas/). Many of the older adults we serve cannot afford to purchase nutritious food. The meal served provides 1/3 of the daily nutrition recommended for older adults.**
2. Has the need for this program been increasing in recent years? **Prior to COVID in January 2020 Meals on Wheels was serving 204 older adults in San Marcos, by December 2020 that number increased to 274. In 2023**

we served a total of 402 older adults with 45,737 meals. The need continues to increase to do inflation and the cost of food.

3. Client Information

Definitions:

Direct Client - individuals or families immediately affected or personally served by the helping agency.

Questions:

- a. Describe the direct clients for this program. **Older adults 60 years of age and older are the direct clients for this program and certain disabled person under the age of 60 can also qualify.**
- b. How is the program marketed to direct clients? How do you find these clients? **CCA/MOWRCA has a strong social media presence, but most of our clients are referred by medical professionals, hospitals, home health agencies, food banks and other social service providers. Staff also make presentations to local civic groups about the program.**
- c. Expected total annual unduplicated direct clients who are City of San Marcos residents: **CCA/MOWRCA will serve over 400 unduplicated direct clients with hot or frozen meals, 5 days a week. We project we will serve over 45,000 meals.**

IMPLEMENTATION - 15 POINTS

1. How exactly will these funds be used? **These funds will be used to purchase meals for older adults in San Marcos. We currently do not have a waiting list for meals and with any funding we receive we hope to avoid implementing a waiting list.**
2. What specific, measurable outcomes or results do you hope to achieve with this program? **CCA/MOWRCA has administered the meals program for more than 46 years. The outcome would be to assist older adults to remain at home, independent and well-nourished for as long as possible and to avoid nursing home placement. The number of meals and older adults are tracked daily by the local site managers. These reports allow our Senior Services Director the ability to determine if we are on track to meet our goals throughout the year. Our goal is to serve every older adult in San Marcos that request a meal from the program.**
3. List the title of each position for which funding is requested and the activities associated with those positions. **No funds from the city will be used to pay salaries, all funds used will be to purchase meals.**
4. If funding is not available at the requested amount, what is the minimum Human Services Grant funding needed to be able to run this program? **Minimum would be \$10,000 but the requested amount would assist the program in serving additional meals as requested.**

IMPACT AND COST EFFECTIVENESS - 25 POINTS

1. Programs can provide value by deeply impacting the lives of a few, with effects that may ripple through generations, or by providing smaller but meaningful impact to a larger group. Describe in detail the impact this program will have on the identified need and on San Marcos residents. **The impact of the program is huge. Meals on Wheels Texas reports that the cost of nursing home assistance is \$41,000 per year, in contrast, meals on wheels programs in Texas help frail, elderly and disabled homebound people live independently, with dignity in their own homes at a tiny fraction of the cost, less than \$1,300 per person a year. Meals programs also reduce hospitalizations and decrease the length of stay. In our recent survey of 445 meals on wheel participants, 64% report they cannot cook healthy meals for themselves, 70% are unable to go to the grocery store alone, 67% report they do not have enough money to buy healthy food options and 94% report that their nutritional health has improved. Many of the respondents commented that after paying for prescriptions, they don't have enough money for food, they are unable to cook for themselves because they have medical issues, use a walker, or just forget to turn off the stove. One person commented that they would be begging for food.**
2. Discuss the amount of overhead compared to program costs. **The outside agency auditor reported to our board on the 2022 audit that .94 cents of every dollar received at CCA goes to providing direct services, which in turn means the administrative cost is 6% for the agency. Our 2023 audit is currently in progress and will be available in August 2023.**
3. Provide a brief description of other funding sources, volunteers, or in-kind donations that are expected to be used with this program. **Other funding sources are United Way of Hays/Caldwell County \$12,500, Hays County \$13,000, St. David's Foundation \$125,000 (3 counties). We currently have 272 volunteers that assist with staging and delivering the meals in San Marcos. We have 3 sites in San Marcos, 2 of those sites are donated space and the third site we pay a nominal fee per month for utilities.**
4. What has your organization done in the past two years to raise different funding for this program? **CCA/Meals on Wheels have held multiple fundraisers. We hold a casino night fundraiser annually in June as well as a BBQ Cook-off in October. We conduct a direct mail campaign every year between Thanksgiving and Christmas and offer people the opportunity to sponsor a senior to assist in paying for meals. We also held our first annual Duck Drop to benefit the meals program. We will hold 2 of those annually to raise funds for the program. On February 14th we also hold an online bake sale on social media.**

COMMUNITY SUPPORT – 10 POINTS

1. Please submit 3-5 letters of reference that indicate strong local support for the program and the agency's ability to implement it as described in the application. (see attached)
2. How is the Board of Directors selected? **Our board of directors are selected based on the Community Service Block Grant rules that our agency must follow. One-third of our board members are public officials, one-third represent private interest and one-third represent the poor. Public officials are appointed by the county judges, private interest members are appointed by a local civic group, or churches and the representatives of the poor are elected by the people we serve in a democratic election process.**
3. How often does the Board meet? **The board of directors meet quarterly in January, April, July, September and one additional meeting in November for their annual meeting.**
4. What actions do Board members take to support the programs of the agency or organization? **The board approves contracts and funding applications, sets policy, reviews revenue/expense statements, approves/reviews budgets, oversees, and approves the community needs assessment and strategic plan. They also participate in our annual fundraisers.**
5. How many volunteers does your agency or organization have and how many hours do they spend on the program requesting funding? **We currently have 272 volunteers that have provided over 2000 hours of service in 2023. The volunteers do not request funding for the program but provide a valuable service to the community delivering meals and checking on the well-being of our participants.**

COUNCIL PRIORITIES - 30 POINTS

1. How long has this program served San Marcos residents? (10 points if at least 2 years) **The program has served the San Marcos community since 1978.**
2. Does the agency have an office in San Marcos? (10 points if yes) **Yes, we have an office at the Allenwood housing authority that we pay a nominal monthly fee and have meals site at the senior center on Arizona Street and at the La Vista Apartments.**
3. Describe how this funding creates an increase in services or an increase in the number of people served. (10 points) **The funding will allow us to continue to serve new participants in the program and provide them meals as well. We currently do not have a waiting list. The funding allows us to serve every older adult who requests a meal or who is referred to us for meals.**

II. FUNDING RESTRICTIONS

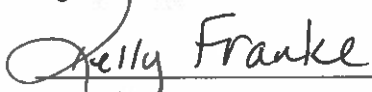
By signing this application I certify the following to be true:

1. All Human Services Grant funding will be spent on San Marcos residents, except for school-based programs, in which case it may be spent within the San Marcos Consolidated Independent School District boundary.
2. Funding requested is not more than 50% of the total funding for the agency.
3. Funding will not be used to fund more than 20% of a full time position.
4. Agency has been in existence for at least 2 years. (This can include serving communities other than San Marcos.)

SUBMITTED AND APPROVED BY:


Signature

7/19/24
Date


Printed Name

Executive Director
Title



HUMAN SERVICES ADVISORY BOARD GRANT 2023 FINAL PERFORMANCE REPORT

Agency Name: Combined Community Action, Inc.

Program Name: Meals on Wheels Rural Capital Area

Program Year: 2023

Reporting Period: January – December, 2023 (preferred deadline January 31, 2024)

NOTE ON DEADLINE: This report must be received by October 24, 2024, or your organization's application for 2025 funding for this program will not be considered.

PROGRAM STATUS

Please provide a brief written description of actions taken this period and how they helped achieve your program goals.

CCA/Meals on Wheels Rural Capital Area works with community members to spread the word about the program. We expected to serve 371 older adults but we served over 400 people with meals throughout the year. 272 Volunteers also helped provide this valuable service to the community and they assist with outreach for the program.

PROGRAM BENEFICIARIES

For the program that received HSAB funding, please report either number of unduplicated individuals served or number of unduplicated households served.

Check one: ☒ Unduplicated Individuals ☐ Unduplicated Households

	Jan – Dec, 2023
Total # Served – 6 counties	1825
# San Marcos Residents Served	402
% San Marcos Residents	22%

PROGRAM EXPENDITURES

For the final report of the year, please provide a bulleted list that briefly summarizes what the HSAB funding was spent on.

- Funds were used to purchase meals for older adults in San Marcos.
-
-
-
-
-
-

Certification:

I certify that to the best of my knowledge and belief the information reported in this Quarterly Performance Report is factual and accurate.

Signature 

Printed name Kelly Frankel

Date 1/10/24

Title Exec. Director

BUDGETS

**(INCLUDED IN 2025 PROPOSED BUDGET
THE PROPOSED USES OF HSAB FUNDING
HIGHLIGHTED IN YELLOW)**

COMBINED COMMUNITY ACTION, INC.
2024 Agency Budget

PROGRAM	BUDGET AMT	SALARIES	FRINGE	TRAVEL	FOOD COSTS	SUPPLIES	OCCUPANCY	CONTRACTUAL	OTHER	Direct Service	AUDIT	TOTAL
Nutrition Congregate	125,000	60,000	6,500	1,550	36,450	2,500	7,500	4,000	5,000	0	1,500	125,000
Nutrition Home Delivered	950,000	233,566	26,100	14,050	598,937	6,400	15,000	7,500	41,447	0	7,000	950,000
Nutrition Senior Center	65,000	23,739	2,500	6,000	0	2,261	12,000	0	18,000	0	500	65,000
Tx Dept of Agriculture	125,000	0	0	0	125,000	0	0	0	0	0	0	125,000
Community Services Block Grant	676,930	171,587	63,175	19,750	0	8,500		10,840	23,370	377,708	2,000	676,930
Support Services	175,000	122,964	30,764	1,500	0	1,500	9,123	1,800	5,349	0	2,000	175,000
LIHEAP Weatherization	342,223	62,223	10,000	5,000	0	2,000	6,000	0	8,500	245,000	3,500	342,223
Comprehensive Energy	1,942,000	300,000	50,000	7,500	0	3,000	25,000	10,000	5,000	1,532,500	9,000	1,942,000
DOE Weatherization	200,960	20,800	4,245	1,000	0	1,000	150	0	14,000	158,765	1,000	200,960
DOE BIL Weatherization	834,150	99,950	12,000	5,000		1,200	6,000		10,000	700,000		834,150
St. David's Program	85,000	40,000	5,000	5,000	35,000							85,000
SUB-TOTAL	5,521,263											5,521,263

TOTAL 5,521,263

TOTAL

Revenue/Income

OAA	PROGRAM	LOCAL	UNITED	MISC	TX DEPT OF	TX DEPT OF
TITLE III	INCOME	CASH	WAY		HOUSING & COMM AFFAIRS	AGRICULTURE
861,500	51,000	75,000	12,500	75,000		
65,000						125,000
Nutrition Congregate/Home Deliver	1,075,000					
Nutrition Senior Center	65,000					
Texas Dept. of Agriculture	125,000					
Community Services Block Grant	676,930				676,930	
Support Services	175,000			175,000		
LIHEAP Weatherization	342,223				342,233	
Comprehensive Energy	1,942,000				1,942,000	
DOE Weatherization	200,960				200,960	
DOE BIL Weatherization	834,150				834,150	
St. David's Program	85,000			85,000		
TOTAL	5,521,263					

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TOTAL		5,343,543		TOTAL		5,343,543		
TOTAL		OAA	PROGRAM	LOCAL	UNITED	MISC	TX DEPT OF	TX DEPT OF
Revenue/Income		TITLE III	INCOME	CASH	WAY		HOUSING & COMM AFFAIRS	AGRICULTURE
Nutrition Congregate/Home Deliver	875,000	722,500	40,000	50,000	12,500	50,000		
Nutrition Senior Center	65,000	65,000						
Texas Dept. of Agriculture	75,000							
Community Services Block Grant	691,210							75,000
Support Services	175,000						691,210	
LIHEAP Weatherization	342,223					175,000		
Comprehensive Energy	2,000,000						342,233	
DOE Weatherization	200,960						2,000,000	
DOE BIL Weatherization	834,150						200,960	
St. David's Program	85,000					85,000	834,150	
TOTAL	5,343,543							

2024 MOW Budget									
6-county service area				MOWs					
PERSONNEL	Acct. G006								
Salaries				175,000.00					
FRINGE									
				45,000.00					
FICA/TUCA									
OA INS									
Health Ins									
Retirement									
Life & AD Ins									
NUTRITION EDUCATION									
Materials				1,000.00					
TRAVEL									
In-Area				4,500.00					
Out-of-Area				1,500.00					
Meal Delivery									
Insurance/Vehicle				3,000.00					
Fuel				1,500.00					
Vehicle Maint									
License/Fees				75.00					
OTHER COSTS									
Audit				8,000.00					
Contractual									
Postage/Freight				1,000.00					
Internet				500.00					
Telephone				750.00					
Ins/Liability				3,000.00					
Adm Alloc Cost				42,000.00					
PROFESSIONAL SERVICES									
Train/Staff/Conf				1,000.00					
Dues/Membership				1,000.00					
PROMOTIONAL									
Printing									
Recruit/Advertise				1,000.00					
EQUIPMENT COSTS									
Rent/Lease									
Maint/Repair				3,000.00					
Equipment/non-capital									
FOOD COST									
Contracted Meals				775,000.00					
RawFood									
Frozen/Shelf Meals									
Consumables									
SUPPLIES									
Maint									
Office				1,000.00					
Other									
Copy/Print				2,000.00					
OCCUPANCY									
Rent				4,000.00					
Utilities				1,200.00					
Maint/Repair/Improv				1,500.00					
Ins/Bldg									
TOTAL COST				1,077,525.00					
Allenwood				1,500.00					
GRAND TOTAL COSTS				1,079,025.00					
REVENUE									
Program				35,866.00					
Program - N/E				0.00					
Local Cash				47,500.00					
United Way				12,500.00					
Miscellaneous				20,000.00					
Amerigroup				10,000.00					
United/Evercare				25,000.00					
O A A Title III				891,440.00					
Equipment - Title III									
TOTAL REVENUE				1,042,306.00					

2025 Project MOWs Budget								
6-county service area			MOWs					
PERSONNEL	Acct G006							
Salaries			200,000.00					
FRINGE								
			45,000.00					
FICA/TUCA								
OA INS								
Health Ins								
Retirement								
Life & AD Ins								
NUTRITION EDUCATION								
Materials			1,000.00					
TRAVEL								
In-Area			4,500.00					
Out-of-Area			1,500.00					
Meal Delivery								
Insurance/Vehicle			3,000.00					
Fuel			1,500.00					
Vehicle Maint								
License/Fees			75.00					
OTHER COSTS								
Audit			8,000.00					
Contractual								
Postage/Freight			1,000.00					
Internet			500.00					
Telephone			750.00					
Ins/Liability			3,000.00					
Adm Alloc Cost			42,000.00					
PROFESSIONAL SERVICES								
Train/Staff/Conf			1,000.00					
Dues/Membership			1,000.00					
PROMOTIONAL								
Printing								
Recruit/Advertise			1,000.00					
EQUIPMENT COSTS								
Rent/Lease								
Maint/Repair			3,000.00					
Equipment/non-capital								
FOOD COST								
Contracted Meals			722,500.00					
RawFood								
Frozen/Shelf Meals								
Consumables								
City of San Marcos Meals			15,000.00					
SUPPLIES								
Maint								
Office			1,000.00					
Other								
Copy/Print			2,000.00					
OCCUPANCY								
Rent			4,000.00					
Utilities			1,200.00					
Maint/Repair/Improv			1,500.00					
Ins/Bldg								
TOTAL COST			1,065,025.00					
Allenwood			1,500.00					
GRAND TOTAL COSTS			1,066,525.00					
REVENUE								
Program			36,000.00					
City of San Marcos Funds			15,000.00					
Local Cash			45,000.00					
United Way			12,500.00					
Miscellaneous			35,000.00					
Amerigroup			10,000.00					
United/Evercare			25,000.00					
O A A Title III			875,000.00					
Equipment - Title III								

TOTAL REVENUE			1,053,500.00					
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BOARD OF DIRECTORS INFORMATION

Board Roster

[illegible]

2024 P=Present NPE=Not Present Excused NPU=Not Present Unexcused

O=Not a member at time of meeting.

NM= No Meeting Scheduled.

BOARD MEMBERS ROLL CALL

REPRESENTING PUBLIC OFFICIALS		DATE APPOINTED	TERM EXPIRES	2024											
BOARD MEMBER	COUNTY	DATE APPOINTED	TERM EXPIRES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Leroy Cerny	(A)	January, 2021		P	NM	NM	P	NM	NM						
Mark Meuth	(B)	January, 2017		P	NM	Nm	NPE	NM	NM						
Doug Wessels	(C)	January, 2001		P	NM	NM	NPE	NM	NM						
Jason McBroom	(F)	January, 2024		P			P								
Alan Turner	(L)	April, 2015		P	NM	NM	NPE	NM	NM						

REPRESENTATIVE OF THE POOR		DATE APPOINTED	TERM EXPIRES												
BOARD MEMBER	COUNTY	DATE APPOINTED	TERM EXPIRES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Kristi Glasper	(A)		July 2025	P	NM	NM	NPE	NM	NM						
Pastor Joel Usher	(C)	April '2023	April-25	NPE	NM	NM	P	NM	NM						
Nicole Ramirez	(F)	July '2023	July' 2025	P	NM	NM	NPE	NM	NM						
Diane Herlitz	(L)	Jul-23	Jul-25	P	O	O	P	O	O						
							O			O	O	O	O	O	O

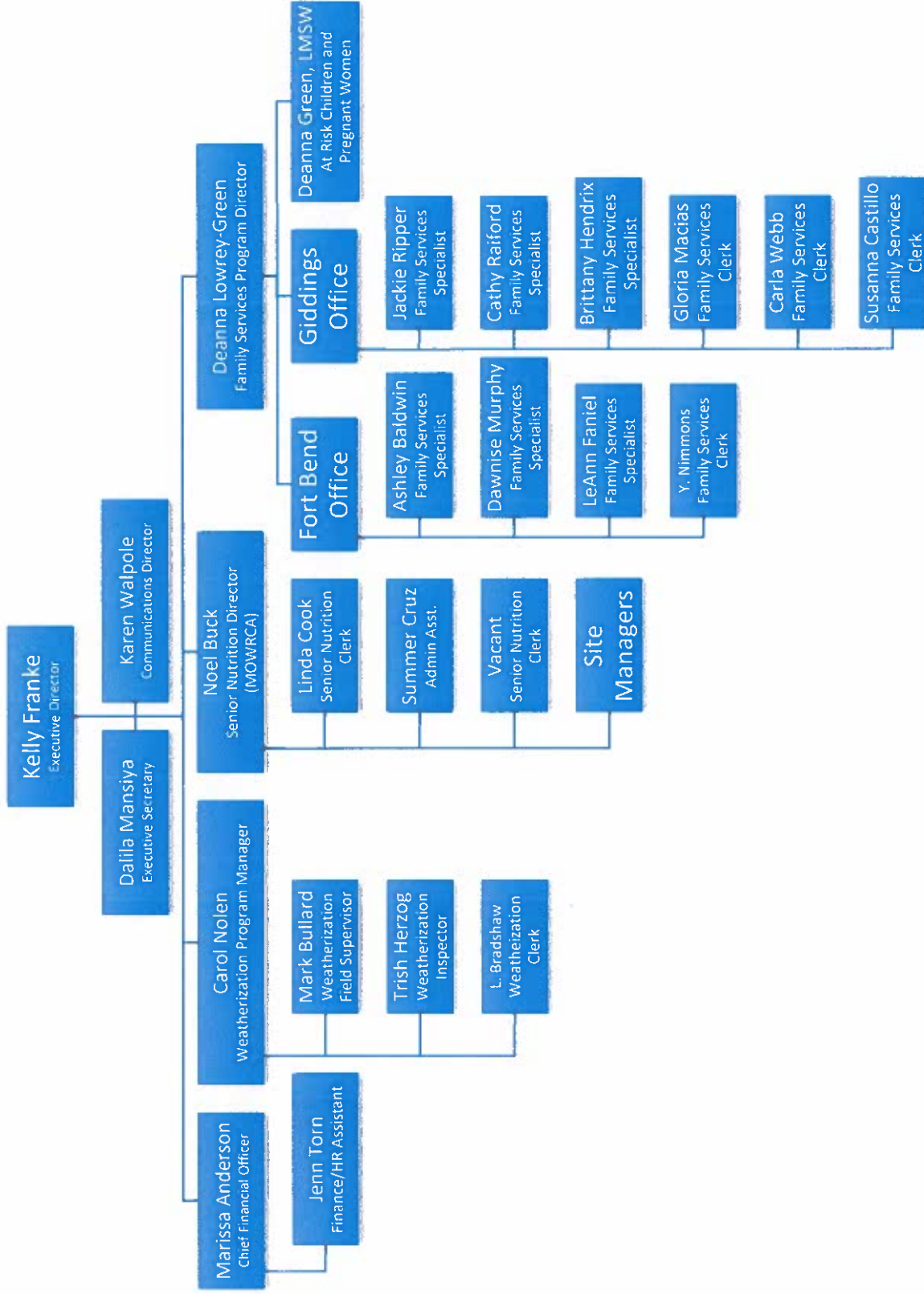
REPRESENTING PRIVATE INTEREST		DATE APPOINTED	TERM EXPIRES												
BOARD MEMBER	COUNTY	DATE APPOINTED	TERM EXPIRES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Shannon Hanath	(A)	July 2023	July 2025	NPE	NM	NM	P	NM	NM						
Joseph Guerrero	(B)	July 2023	July 2025	P	NM	NM	P	NM	NM						
Jeremy Finch	(F)	April 2023	April 2025	P	NM	NM	P	NM	NM						
Pam Machac	(L)	November 2021	November, 2023	NPE	NM	NM	P	NM	NM						
Molly Harkness	(C)	September 1, 2022	September 2024	NPE	NM	NM	P	NM	NM						

CCA BOARD MEMBER CRITERIA

MUST BE:

- A citizen of the United States
- Reside in the CCA Service Area
- Be 18 years of age or older
- Sign a conflict-of-interest statement
- Attend annual board member training
- Attend at least 3 of the 5 meetings a year

ORGANIZATION INFORMATION



Form **990**

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

2022
 Open to Public Inspection
Department of the Treasury
Internal Revenue Service**A For the 2022 calendar year, or tax year beginning****B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization**COMBINED COMMUNITY ACTION, INC.**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

165 W AUSTIN ST

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

GIDDINGS**TX 78942****D** Employer identification number**74-1548511****E** Telephone number**979-540-2980****G** Gross receipts \$ **7,153,407****F** Name and address of principal officer:**KELLY JO FRANKE****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.CCACTION.COM****H(c)** Group exemption number**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1966****M** State of legal domicile: **TX****Part I Summary**

		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: To provide assistance to low-income families through various social programs related to nutrition, weatherization, utility assistance, housing, and other various programs.		
	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)	3	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	46
	6 Total number of volunteers (estimate if necessary)	6	603
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	4,859,735	6,949,525
	9 Program service revenue (Part VIII, line 2g)	172,137	203,558
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	151	324
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,032,023	7,153,407
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,573,167	3,394,001
	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)	1,258,246	1,609,078
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)	44,521	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,913,673	2,134,904
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,745,086	7,137,983
19 Revenue less expenses. Subtract line 18 from line 12	286,937	15,424	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	1,462,100	1,584,877
	21 Total liabilities (Part X, line 26)	365,125	472,478
	22 Net assets or fund balances. Subtract line 21 from line 20	1,096,975	1,112,399

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	
	KELLY JO FRANKE		EXECUTIVE DIRECTOR	
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date
	Philip A. Jarred, CPA		Philip A. Jarred, CPA	09/28/23
	Firm's name		Firm's EIN	Check <input type="checkbox"/> if self-employed PTIN
	Jarred, Gilmore & Phillips, PA		20-3906022	P00012189
	Firm's address		Phone no.	
	P.O. Box 779		620-431-6342	
	Chanute, KS 66720			

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:

To provide assistance to low-income families through various social programs related to nutrition, weatherization, utility assistance, housing, and other various programs.

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 \$ **3,929,874** including grants of \$ **3,307,623**) (Revenue \$)
Emergency Assistance - Provides utility assistance to low-income individuals to assist them with energy bills, this could be gas, electric, propane, etc. Approximately 3,908 people served.

4b (Code:) (Expenses \$ **1,374,344** including grants of \$) (Revenue \$ **125,826**)
Elderly and Aging Services - Senior center operations which provides socialization, games, and hot noon meals 5 days a week to the elderly and disabled. Approximately 1,726 people served.

4c (Code:) (Expenses \$ **635,564** including grants of \$) (Revenue \$)
Community Services - Community services programs strive to reduce poverty and empower low-income families to become self-sufficient. Approximately 3,854 people served.

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

(Expenses \$ **778,890** including grants of \$ **86,378**) (Revenue \$ **77,732**)

4e Total program service expenses **6,718,672**



PUBLIC NOTICE

Non-Discrimination Compliance Policy

It is the policy of this office, program or facility to serve all persons with regard to employment, programs, services and/or admissions without discrimination as to race, creed, color, sex, age, ancestry, national origin, religion or disability.

Combined Comm. Action 11/1/2022

Administrator

Date

In the event of a complaint or grievance concerning discrimination within this facility, contact the Equal Opportunity Representative and/or Compliance Coordinator for Title VI of the 1964 Civil Rights Act and Section 504 of the Rehabilitation Act of 1973 at:

Representative: Kelly Franke
Address: 165 W. Austin
Giddings TX
Phone: 979/548-2980

Coordinator: Noel Buch
Address: 165 W. Austin
Giddings TX 78942
Phone: 979-548-2980
* Speaks Spanish

In addition to the above-mentioned administrator, representative and coordinator who can provide local administrative remedies to resolve any problem with discrimination, you may submit a written complaint to:

Assistant Commissioner
Access and Intake Division
Texas Department of Aging
and Disability Services
P.O. Box 149030
Austin, Texas 78714-9030

Regional Manager
U.S. Dept. of Health & Human Services
Office of Civil Rights
1301 Young Street, Suite 1169
Dallas, Texas 75202



AVISO PÚBLICO

Cumplimiento de la norma sobre la discriminación

Esta oficina, entidad o programa tiene como norma servir a todas las personas con respecto al empleo, los programas, los servicios o los ingresos sin discriminación por raza, credo, color, sexo, edad, ascendencia, origen nacional, religión o discapacidad.

Combined Comm. Action 11/1/22

Administrador

Fecha

En caso de que tenga una queja o un agravio relacionados con esta entidad, comuníquese con el Representante de Igualdad de Oportunidades o el Coordinador de Cumplimiento del Título VI de la Ley de Derechos Civiles de 1964 y la Sección 504 de la Ley de Rehabilitación de 1973 en:

Representante: Kelly Franke
Dirección: 165 W. Austin
Giddings TX
Teléfono: 979-548-2980

Coordinador: Noel Buch
Dirección: 165 W. Austin
Giddings TX
Teléfono: 979-548-2980

Además del administrador, representante y coordinador mencionados arriba que pueden proporcionar soluciones administrativas locales para resolver cualquier problema relacionado con la discriminación, usted puede enviar una queja por escrito a:

Assistant Commissioner
Access and Intake Division
Texas Department of Aging
and Disability Services
P.O. Box 149030
Austin, Texas 78714-9030

Regional Manager
U.S. Dept. of Health & Human Services
Office of Civil Rights
1301 Young Street, Suite 1169
Dallas, Texas 75202



“Meals on Wheels of the Rural Capital Area”

Powered by Combined Community Action Inc.

165 West Austin Street

979-540-2980/979-540-2991

Fax: 979-542-9565

www.ccaction.com/nbuck@ccaction.com

SITE-MANAGER **PROCEDURAL MANUAL** **2023**



 **MEALS on WHEELS**
RURAL CAPITAL AREA
TOGETHER, WE CAN DELIVER.

Kelly Franke, Executive Director
Noelia Buck, Senior Nutrition Program Director

Combined Community Action, Inc.
Senior Nutrition Program Meals on Wheels Rural Capital Area
Procedures and Guidelines

I. GENERAL PROCEDURES

A. Counties and Areas Served:

Combined Community Action, Inc. (CCA) operates the Senior Nutrition Program Meals on Wheels Rural Capital Area in Blanco, Bastrop, Hays, Caldwell, Lee and Fayette County, Texas, with partial funding provided by the Texas Department on Aging & Disability Services (DADS) and additional support from the Texas Department of Agriculture, municipalities, counties, client, and private donations. CCA is a private, non-profit charitable organization which was formed in 1966 and has operated human services programs since that time. Meals on Wheels of the Rural Capital Area distributes meals from 23 provider sites to the following areas: Blanco, Johnson City, Blanco County Community Resource Center (Johnson City), Bastrop, Elgin, Smithville, Cedar Creek, McDade, Paige, San Marcos Allen Wood, San Marcos La Vista, San Marcos Senior Center, Buda, Kyle, Wimberley, Prairie Lea, McMahan, Dale, Lockhart, Luling, Giddings, Dime Box, Ledbetter, Lexington, La Grange, WestPoint, Carmine, Schulenburg, Flatonia, Fayetteville, Round Top, Warrenton and Ellinger.

The Senior Nutrition Program adheres to CCA's Personnel Policies and Procedures and its fiscal policies and is governed by a 13-member Board of Directors which represent public, private and target areas. The Senior Nutrition Program follows guidelines in the Texas Administrative Code and Standards for Nutrition Services.

B. Program Eligibility:

Home delivered meals are provided on the days they are open per week for rural areas including Bastrop, Elgin, Smithville, Johnson City, San Marcos Allen Woods, San Marcos La Vista, Prairie Lea, Luling, Lockhart, Kyle, La Grange, Fayetteville, Flatonia, Schulenburg, Blanco, Buda, Giddings, McMahan, McDade, Cedar Creek, Carmine, Blanco, BCCRC and Wimberley.

Congregate noon meals will be served at centers on days that they are open (see calendar) located in Smithville, Carmine, Johnson City, San Marcos Allen Woods, San Marcos Senior Center, San Marcos La Vista, Luling, Schulenburg, Giddings, and McMahan. Eligible people receive meals and an opportunity for socialization in a congregate setting.

1. Home Delivered Meals (HDM)

Home-delivered meals are provided for eligible participants 3 to 5 days per week, given the area. Provision of home-delivered meals is designed to promote better health and daily contact for homebound people. Clients who request meals are assessed on the initial home visit, using the Form 2060 and the Intake Assessment Form as tools.

To be eligible for a Title III HDM, a person must be:

- 60 years of age or older
 - Frail or physically unstable – unable to take care of daily needs without help
 - homebound by reason of illness or incapacitating disability, or otherwise isolated
 - have a Consumer Needs Evaluation (CNE) form score of at least 20
 - have physical, emotional, or behavioral conditions that would make their service at a congregate nutrition site inappropriate or difficult.
 - are socially or otherwise isolated and unable to attend a congregate nutrition site.
 - Meals may also be provided to the following, if the provision of the meal supports keeping the person at home and is in the best interest of the eligible older person.
 - the spouse of an eligible older person, regardless of the spouse's age or condition; or
 - a person with a disability, regardless of age, who lives at home with person 60 or older.
- Establish procedures to allow meal providers the option to offer HDMs to a person with a disability on the same basis as meals provided to an eligible person who is 60 or older.

Homebound means a person cannot leave their home without the help of another person. People receiving HDMs must be physically, mentally, or medically unable to attend a congregate nutrition program as shown on the CNE form. Priority is given to persons with the greatest economic or social needs, low-income minority elderly with few resources and others who may be unable to afford to eat adequately or who cannot prepare meals due to the lack of mobility, skills, knowledge.

2. Congregate Meals - To be eligible for a Title III congregate meal, a person must be:

- 60 years old or older
- the spouse of a person 60 and over who participates in the program.
- a person who volunteers during the meal hours
- a person with a disability who lives in housing facilities.
 - occupied primarily by people 60 and over and
 - where they serve congregate meals.

Before service initiation and at least every 12 months, complete a *DETERMINE Your Nutritional Health* checklist for each person who receives congregate meals. **Note:** There are no citizenship or residency requirements for OAA services. Do not deny nutrition services based on citizenship or residency criteria.

- C. Procedures for Congregate Meal Services:** An intake and assessment are required before a client can receive a meal. Intakes must be updated within 12-month period. Food must be consumed on site and not taken out of the center. Keep meals at the temperatures required by Texas Department of State Health Services (DSHS), Retail Food rules (25 Texas Administrative Code, Subchapter C, Food) until serving or packaging for delivery; and manage all aspects of nutrition programs in compliance with DSHS, Retail Food rules and Food and Drug rules, U.S. Department of Health and Human Services (DHHS), U.S. Food & Drug Administration, Food Code and USDA, Dietary Guidelines.

D. Congregate Intake Forms Required:

- AAACAP Client Services Intake Form
- Determine Your Nutritional Health
- Rights & Responsibilities
- Congregate Participant Behavior Policy
- New Client Packet and Nutrition Education Packet – (give to client)
- Welcome Letter and Holiday Schedule (give to client)
- Hot Food Monthly Menu and Nutrition Information (give to client)
- No client information will be used for purposes other than meal delivery unless the client signs a “Release of Information” form. This is placed in the folder. *Intakes for congregate clients may be done at the MOWRCA provider site.*
- An individual file for each client will be kept which will include the Intake form, Determine Your Nutritional Health form, and the signed Rights and Responsibilities form.
- Each active client must be reassessed every 12 months of service.

1. Serving Congregate Meals

- Congregate meals are served between 11:00 a.m. and 12 noon, depending on CARTS and customer consensus. Participants are served by the site manager or site manager’s helper. Participants with disabilities are served by staff or volunteers.
- Disabled persons are seated near the doorway in case of emergencies and will be assisted in exiting the center by designated staff members.
- Prior to participant arrival at the site, staff or volunteers set tables with salt and pepper shakers and other condiments, wipe tables with bleach water, and provide sealed cutlery packets. A donation box on a table set aside for privacy is provided for clients and the voluntary donation policy is posted in a prominent place.
- The temperature of every food item is recorded on the yellow Daily Nutrition Report when the food arrives at the site and again before it is served.
- All food is protected against contamination from time of delivery to service of meals. Careful handling and storage ensure no food is wasted or unfit for consumption.
- Program participants receive their food first, followed by volunteers and guests. Second portions may be served if food is left over. Seconds are not considered a full meal and will not be marked. Clients with handicaps will be assisted by staff or volunteers as needed. Care should be taken to ensure that extra food is not habitually left over.
- All people working with food must be clean and have good personal hygiene. All staff or others working with food must wear a hair net or cap, gloves, and closed toe shoes.
- Food is served with the appropriately sized utensil. Special attention is given to providing the proper portions. Seconds may be served if food is left over. Any food left over must be properly disposed of. ONLY bread or fruit may be removed from the center by congregate participants.
- Cleaning up following the meal service includes wiping of all counters and tables with a solution of bleach water. Washing all pans, utensils and dishes with mild bleach water and antibacterial dish soap. The ice-chests must be wiped with a bleach soap dish cloth and dried. Mild bleach water is sprayed into the air around the center during times of flu

or colds to reduce contamination. Participants are encouraged to wash hands frequently and follow good sanitation rules.

2. Congregate Meals: Participant Sign-In

- The participant sign-in sheet is used to document the daily client count. Everyone who eats at the center is required to sign in. Meal orders are placed every Wednesday and clients are to sign up for the days they will eat in advance for ordering accuracy.
- The sign-in sheets are kept documenting the number of clients served a meal on that day. They are kept in the monthly report at the administrative office. If a client is unable to write, a staff member or another participant may sign.
- The name of the center and date are entered at the top of the Sign-In Sheet. Volunteers may eat a meal providing the provision of this meal does not deny a participant food. All volunteers are encouraged to give a donation. Volunteers are given training on soliciting voluntary donations from participants.

3. Congregate Meals: Site Inspections

- This program uses procedures that follow all applicable state and local fire, health, sanitation, and safety laws and regulations. Annual fire inspections are performed by the Fire Marshall and repairs/corrections are made based on his recommendations. Fire inspections are kept on file at the main office.
- Site Managers are trained to do monthly safety inspections by the program director and use the checklist provided. The monthly safety inspection is kept at the main office per TAC 85.309 (c) (form 10).
- **Fire Drills** - A fire drill is held quarterly each year, December, March, June, and September. (See attached example) The program director will send a reminder to sites when a fire drill is due. A list of participants and the date of the fire drill will be kept in a folder labeled FIRE DRILLS at the main office.

4. Congregate Meals: Notices

The following notices are posted in each center: (1) Contribution Policy; (2) Complaint and Grievance Procedures with the Program Director's name and phone number posted in a prominent place; (3) MENU; (4) TDOA funding; (5) Availability of "Relay Texas" services; (6) Hotline for Abuse, Neglect or Exploitation Reports; (7) Legal Aid Hotline; (8) Policy of Non-Discrimination; (9) Evacuation Plan; (11) No Smoking Policy; (12) Assistance with complaints; (13) Policy on removal of food from center; (14) Other events that are scheduled of interest to seniors and; (15) Availability of emergency assistance from Neighborhood Centers.

5. Congregate Meals: Staff Procedures

Clients will check in daily with the site manager. Guests will pay a fee of **\$6.50**. They must contact the site-manager two days in advance to order a meal. The contribution box will be available for clients to make voluntary contributions. The site manager will make reservations for the next week, if possible. The volunteer will turn in the contribution cash box to the site manager when the lunch is no longer being served. Site managers will be

responsible for training and scheduling volunteer hosts for the week, site manager will serve as host if no volunteer is available. The congregate roster will be initialed daily by the client. All new clients will be processed and begin as a client two days from the initial intake. If a meal is available, the new client can eat.

6. Congregate Meals: Use of Site for Religious/Political Collaboration

- Congregate meal sites must not be used for political campaigning except in those instances where a representative from each political party running in the campaign is given an equal opportunity to take part or distribute political materials.
- Staff must refrain from wearing attire that displays political views.
- CCA nor its volunteers may not sponsor, lead, or organize religious activity and prayer at the MOWRCA site.
- Participants will NOT be prohibited from praying silently or aloud at the site.

E. Procedures for Home Delivered Meal Services:

The program shall comply with provisions stated in the Older Americans Act, sec. 307 (a) (12) (A) and (I). Clients must be age 60 years of age or over, or be an eligible spouse or dependent, or be living in a senior environment housing. Eligibility shall be based on the impairment level and their ability to perform activities of daily living or instrumental activities of daily living, inability to prepare nutritious meals and inability to shop for food on their own. Eligibility is for a 12-month period and a reassessment shall be completed before the one-year interval to continue the service. If other resources or agencies are providing meals, CCA will not duplicate the meal services. Therapeutic or diabetic meals are not provided by MOWRCA.

1. **Referrals:** Referrals for new clients come from several sources. Most of them are made by home healthcare providers and others come from friends or relatives of the potential client. In some cases, the person who needs the meal service calls for help. In any case, the site manager must complete the assessment (in person) as soon as possible.

2. Home Delivered Meals Forms Required:

- AAACAP Client Intake Form
- Consumer Needs Evaluation Form 2060 (gold colored)
- Determine Your Nutritional Health (white)
- Rights & Responsibilities
- Client Packet - Nutrition Education-Welcome Letter-Monetary Contribution – (pink cover sheet) – *this packet is given to the client to keep.*
- Welcome Letter and Holiday Schedule – Client Keeps
- No client information will be used for purposes other than meal delivery unless the client signs a “Release of Information” form. This is placed in the folder.
- An individual file for each client will be kept which will include the Intake form, Determine Your Nutritional Health form, and the signed Rights and Responsibilities form. **Client files are kept at the provider site for 5 years after termination.**
- Each active client must be reassessed before they reach 12 months of service.

3. How to complete a HDM Intake packet

- Paperwork is to be filled out in black pen.
- Dates must be accurate and consistent (the same on all forms)
- All boxes must be checked.
- All information must be correct.
- If this is a reassessment or change in a current client's info, the birthdate should match previous intakes.
- New intakes should be submitted as they are completed.
- Staff member's observations as to client's health and eligibility for home-delivered meals. (May be written on the Intake Form)
- Staff members may request a doctor's statement if extenuating circumstances warrant such a statement.
- Notations of any special needs or situations the client may have such as steps, porch is rickety, dog bites, take in back door, etc. Staff also document any efforts to make repairs or correct a dangerous situation which have been initiated.

4. HDM Intake Procedures

- When a referral is received, the site manager contacts the potential client by telephone and asks questions to determine the client's eligibility first: such as age, address, physical capacity, health conditions, and living situation.
- If eligible, the site manager schedules a home visit to complete the intake assessment as soon as possible.
- If the person is a recent hospital discharge or in very unstable condition, the service may be initiated within one working day.
- A client may receive temporary services until they have recovered sufficiently to prepare meals, or they may be long-term clients whose condition is not expected to improve to a degree that they can care for themselves.
- The site manager will complete the Intake Form, "Consumer Needs Evaluation Questionnaire" and the "Determine Your Nutritional Health" form during the visit. A determination will be made as to the client's eligibility and need for services based on the score on the CNE (20+). Every effort is made to serve rural, isolated elderly in need of meals and social contact.
- If eligible, the site manager will explain the Rights and Responsibilities and obtain the client's signature and date. The site manager will also review the Nutrition Education, Monetary Contribution, and welcome letter with the client. This packet is left with the client along with a contact phone number and meal delivery date.
- The completed intake forms must be mailed (or emailed if available) to CCA immediately. DO NOT HOLD on to new intakes!
- If eligible, the new client may receive meals the following week. In case of an emergency where food is needed immediately, contact the program director.

- The site manager must create a file for each client. Any form or file which contains a client's name is confidential and must be kept in a locked cabinet. The following records are kept in the client's file:
 1. Client Intake Form (white)
 2. Consumer Needs Evaluation Form 2060 (gold colored)
 3. Determine Nutritional Health (white)
 4. Client Rights and Responsibilities (white)
- Date of reassessment is recorded. Dates of initiation and termination of services are documented. Availability of other resources is noted. If an application for meal service is denied, the reasons are recorded with the name of the responsible individual. Contact the program director and ask for guidance. The site manager will contact the client to explain the denial.

5. Delivery Procedures

- Meals are delivered to the participant's home, either given directly to the participant or their caregiver or placed inside the home after receiving permission to enter. If the client is unable to open the containers, the delivery person will open the milk and meal and make sure the client is at the table or has the meal placed within reach.
- The delivery person will briefly talk with the client, observe any obvious changes in physical/mental condition and note any dangers or other problems in the household. Unless the problems place the client in immediate jeopardy, the deliverer will report problems upon return to the center. Staff will investigate reported problems and take appropriate action to correct the condition. Appropriate action may include contacting the family or emergency contact.
- The delivery person has a route sheet that will be marked when meals are delivered daily. Any special instructions about delivery are noted on this sheet. Clients who have pets that may present a danger to the delivery person will be required to leash or cage the pet until the delivery is accomplished.
- If a client is not home to receive the meal, the volunteer is to notify site personnel immediately upon return to the site. Results of delivery attempts are marked on the log sheet and/or reported to the site manager. Delivery records are used to complete the monthly report.
- If a client is not home, the site manager is to call the client that day and speak to her or leave a message. If the client does not answer, the site manager contacts the emergency contact to find out the status of the client. If there is a problem or we cannot reach the emergency contact, we should call the proper authorities to do a welfare check.
- When a client calls in to the site or office to say he/she will not need a meal for that day or any other date, the person taking the call is to document the call on meal count so a meal will not be prepared for that person.

- Clients in rural areas are served to the limit of the budget and availability of volunteer drivers. If unable to serve, will be referred to a frozen meal program or available resources.
- A **Client Satisfaction Survey** is performed annually, and suggestions are incorporated into the program whenever practical.

6. Homebound: Client Emergency Procedures

- Delivery staff are advised to observe the condition of the client and look for any irregularities in their behavior, appearance, or environment. The delivery staff must report any suspected incidents to the site manager immediately. The site manager will call the client for a wellness check. If warranted, the site manager will call and inform the emergency contact and program director.
- If a delivery person finds meals uneaten, unrefrigerated, or over-stocked, inform the site manager immediately. The site manager is to contact the client and determine if the service needs to be put on hold or suspended.
- If the client does not answer the door, every effort is made to determine if the client is inside the home. If the client is not home, the delivery person needs to call the site manager and wait for a response. The site manager will call the client immediately to confirm whether they are or are not at home. A "You Missed Your Meal" tag is left at their door and the meal(s) are to be brought back to the site. The site manager needs to contact the client before meals are delivered to them again.
- If the client does not answer the door, but it is suspected they are inside the home, the delivery person needs to call the site manager. The site manager will call the client's home immediately for a wellness check. If there is no answer and it is suspected the client could be in danger or in need of immediate assistance, the delivery staff needs to call 911 and remain there until the authorities arrive. The site manager will call the emergency contact to inform them of the situation.
- If the delivery person finds a client in distress or unresponsive, they are instructed to call 911 immediately and remain with the client until help arrives. The delivery person will call the site manager when able and the site manager will call the emergency contact.
- If the delivery person becomes aware of a dangerous or hazardous situation in the home (steps, porches, etc.), they will inform the site manager. The site manager may seek assistance to repair the condition before someone is injured.
- For suspected cases of physical abuse, neglect, or exploitation, staff will contact the Texas Department of Protective and Regulatory services Hotline at 1-800-252-5400.

7. Homebound: Undelivered Meals (Per TAC 55.27(d)(C))

- The provider agency must document each meal as being delivered or undelivered.
- The provider agency must deliver the meal to the client or responsible party.
 - If the client or responsible party is not present to accept the meal, the provider agency must not leave the meal unless arrangements have been made.
 - The provider agency must handle undelivered meals in accordance with its policy on undelivered meals.

- The provider agency must document the meal as undelivered and document the reason it was unable to deliver the meal.
- If a meal is not delivered to a client because he/she was not home, the volunteer must leave a "You Were Not Home" notice on the door. The site manager is to enter **AD** for attempted delivery on the log sheet. The site manager must call the client to find out why they were not home. This may be done twice in one month. **After the 2nd AD**, the site manager will write in a "**0**" and delivery should stop until communication with the client is confirmed. The meal will be discarded. A client needs to be terminated after 30 days of not receiving meals.

F. Assessments / Reassessments

Clients are reassessed annually. To remain eligible, the reassessment must be performed before the 1-year anniversary of the original intake. Reassessment dates are documented each month on the master list provided by AAA with the rosters. It is CCA's responsibility, however, to ensure that reassessments are completed on time even if the client's name does not appear on the list.

1. Home Delivered Clients

At the time of reassessment, an intake form must also be completed. For ALL home-delivered or non-congregate clients the reassessment packet must include:

- Intake Form
- 2060 Nutritional Consumer Needs Assessment Questionnaire (Gold)
- Determine Your Nutritional Health Questionnaire
- Welcome Letter and Rights and Responsibilities (only if client has been inactive)
- It is recommended (but not mandatory) that an updated R&R be signed to remind clients of their rights. All original intakes/reassessments will be reviewed by the main office for completeness and accuracy. They will be copied for client's file and centers that do not have a copy machine and originals will be sent to AAA with a completed client information cover sheet.

2. Congregate Clients

- Intake Form
- Determine Your Nutritional Health Questionnaire
- Welcome Letter (if client has been inactive)
 - *If there is no Rights and Responsibilities form in the file, one must be submitted for both home delivery and congregate clients.
 - *Submit the originals as soon as the assessments are completed, and copies will made at the main office and sent back to the site.

G. Change in Status

- If a client becomes inactive or decides to stop service, a Termination Form (pink) must be completed and turned in to CCA office immediately. An explanation for change of status must be written in the space provided.

- If a client has a change in address, emergency contact, or phone number, a new Intake form must be completed. Mark “Update” box.
- If a client changes from congregate to home delivered a new intake must be completed including the CNE. If a client changes from home delivered to congregate, only a new Intake form needs to be completed.

H. Suspension and Termination

A meal provider may suspend or stop service to a client for the following reasons. If the client:

- Dies or becomes unable to consume food.
- is admitted to a long-term care facility or moves away.
- requests the service be stopped.
- threatens the health or safety of a person at the congregate site.
- threatens, or another person living in the home, threatens the health or safety of a person delivering meals.
- racially discriminates against a person at the congregate site.
- racially discriminates against, or another person living in the home, racially discriminates against, a person delivering meals.
- sexually harasses a person at the congregate site; or
- sexually harasses, or another person living in the home, sexually harasses, a person delivering meals; or
- illegal or disruptive activity is suspected at the home and the person delivering meals feels unsafe.
- A meal provider may also suspend HDMs if the eligible person is not home to accept delivery of a meal for:
 - two consecutive service days in a calendar month; or
 - three non-consecutive service days in a calendar month.

I. Confidentiality Policy

- ALL client information is kept confidential. Paperwork is sealed and mailed directly to CCA or it is kept in locked file cabinets located in each site. Clients are aware that their information is confidential and will not be shared, sold or advertised in any way to any other company, organization or affiliated group other than CCA.
- Clients will provide CCA with an emergency contact that will be contacted in the event of an emergency. We will share needed information with that contact if necessary. The emergency contact will ONLY be contacted in the event of a situation where we feel the client’s health is in jeopardy or if the client cannot be contacted. Complaints concerning confidentiality will be investigated immediately following the concern.

J. Program Complaints:

- The site manager must document all complaints on the “Monthly Complaint Log” form provided. Complaints The Director of Senior Nutrition should be notified of any complaints about the operation of Meals on Wheels Rural Capital Area.

- If there is a complaint that cannot be solved by the site manager, contact the program director immediately. The complaint will be handled and resolved in a timely manner.
- Complaint logs are submitted monthly from each site for congregate and homebound clients. Complaint procedures with contact information are located at every site.
- Clients have the right to make a complaint or recommend changes to the policy or services. To do so they may contact the program director.

Following completion of all necessary paperwork, the original intake form is sent to the CCA office in Giddings. The administrative office sends the original to AAA with the monthly report and keeps a copy. The site keeps a copy of all paperwork in the client's file.

II. SENIOR CENTER OPERATION POLICIES

Congregate clients and their spouse or caregivers (if they accompany the client) are welcome to join any activities scheduled at the Meals on Wheels Rural Capital Area senior center locations. All participants must have a current intake on file and be eligible for meals. Congregate meals must be consumed at the site during the hours of 11 am – 12 pm. **The contribution policy is posted at each site and is given to each client at the time of the assessment.**

A. Senior Center Activities: Will vary per site.

In addition to serving congregate meals for seniors on scheduled days, the following activities may be provided:

- Board Games
- Bingo
- Dominoes
- Cards
- Puzzles
- Exercise classes geared toward seniors.
- Live music
- Nutrition Education
- Safety Classes: Elder Fraud, Home Safety, Driving Safety
- Health Education Classes
- Blood Pressure Monitoring
- Arts and Crafts
- Community Gardening
- Our Senior Centers coordinate with other local groups, agencies, and businesses to provide additional services to our clients.
- Special Presentations: Local Law Enforcement, Estate Planning, Benefits Counselors, Home Health Agencies, Local Pharmacists, Patient Representatives from Local Hospitals, Energy Conservation, and other senior resource agencies
- These activities are documented on the activity form. A copy of the sign-in sheet for activities is submitted with the monthly report. The form includes the topic and client's signature.

B. Senior Center House Rules

1. Please treat your neighbors with respect and consideration.
2. Neither profanity nor racial slurs will be tolerated.
3. No physical or verbal altercations will be tolerated.
4. Any donations made to the center for the clients will be divided as equally as possible, any remaining goods can be taken by clients at the permission of the center's staff.
5. For safety reasons, only staff members are allowed in the kitchen area. If you would like something from the kitchen, please use the window to let the staff know and they will be happy to get it for you.
6. Leftover food and milk cannot be taken home by the clients. All leftovers must be discarded.
7. The only food allowed to be taken home from the site is wrapped dessert or fruit that was served to the client for lunch.
8. For safety reasons all clients are asked not to enter areas marked "Employees Only". If there is a problem, please see one of the staff for assistance.
9. This site is operated for the benefit of the attendees/clients. Anyone who does not follow these rules or causes an incident that interferes with center operations or client welfare will be directed not to return. Depending upon the offense, the attendee may or may not be given an initial warning.
10. Center property including food belongs to CCA. Anyone removing property without permission or in conflict with the site rules will not be allowed to return to the site.

III. NUTRITION EDUCATION

- For compliance with AAA-PI 313, nutrition education is provided to congregate, and home delivered meal participants in an individual setting at intake and upon reassessment by the trained site manager.
- We use nutrition education material that has been developed and approved by a dietitian. Site managers and anyone else providing the education must be trained by the dietitian personally or someone of comparable expertise. Evidence of training attendance is kept with the Nutrition Education Plan.
- One on one nutrition education using materials approved by the dietitian is provided to home delivered clients by the trained individual upon original intake and annually upon reassessment. Evidence of the training, a signed form, is kept in the client's file.
- Congregate clients are provided with the same education by the trained staff member upon original intake and annually upon reassessment. Evidence of education, a signed form, will be kept in the client's file.
- A monthly Nutrition Education Log is kept at each site with the clients' names, date of training and initials of the trainer. These forms are submitted to CCA monthly and are kept in a file.
- Education topics focus on the nutritional needs of older people and contents are developed or distributed by a qualified dietitian, county extension agent, or from sources through the Texas Department on Aging.
- Other types of education include community resources, money saving ideas, health tips, etc. Every attempt is made to present programs of interest to seniors
- Provide nutrition education to all recipients of nutrition services at least once every 12 months.

- Participants must receive at least 15 minutes of nutrition education annually.
- Provide nutrition education to recipients of congregate meals in group settings or one-on-one.

IV. KITCHEN PROCEDURES

- Preparation of the meals is done at the Trio Food Community, Inc. located in Austin and transported to all 23 sites. Trio is inspected weekly by Meals on Wheels and annually by the City of Austin. Copies are transmitted to CCA from MOW & More quarterly prior to menu meetings and reviewed during that time. If there is major concern, the dietician will contact CCA immediately.
- Cooks ALWAYS take food temps immediately before packaging and logs are sent to CCA monthly for checking. Hot food **MUST temp at 135** but should temp higher to retain heat longer. Meals are placed in insulated carriers immediately. Cold foods are placed in separate insulated carriers with ice to help maintain the proper temperatures (**40 degrees or lower**). Bags are sanitized daily. All staff and volunteers receive training regarding confidentiality and sanitation. Training is provided regarding taking food temperatures, holding times and other relevant information. Site managers place food on a heat source (or refrigerator) and temps are taken again before serving.
- Hot food is not held for longer than 4 hours from the time it is packed at the kitchen. Hot foods are packaged at **135 degrees F** or better and cold foods are packaged at **40 degrees F** or lower and delivered within 4 hours of removal from heat or cold source. Potentially hazardous foods are kept at a temperature that will assure its safety for consumption at the center and during transport in accordance with TDH regulations.
- Proper serving utensils are used to maintain a uniform amount of food. Proper portions include at a minimum:
 - 3 ounces of meat, cheese, beans or egg or a combination of the above
 - 1/2 cup serving of vegetables
 - 1 serving of bread
 - 8 ounces of milk
 - Whole fruit or 1/2 cup dessert
 - Cake, cookies, and breads are wrapped separately
 - Hot and cold foods are carried separately.
- The Trio kitchen is monitored by a registered dietician to ensure that food is handled in a safe and sanitary manner. A written report is given to Combined Community Action. This is performed at least 2 times per year. Also, Combined Community Action will inspect Trio Services, Inc. annually and the report is kept in a file at CCA.

V. Meal Requirements

Each meal meets the 1/3 RDA of older people, giving special attention to low-fat, sugar and salt concepts. Foods that are high in fiber are served each day. Menus are prepared by a licensed dietitian and signed with the registration and/or license number. A print-out is attached to each menu that documents menus that meet nutritional requirements. Menu substitutions are made using the Menu Substitution List prepared by the dietitian.

- A. **Menu Patterns** - each meal includes enough food to meet 1/3 of the participants RDA. Seasonal foods are used to cut costs whenever possible. Menu cycles are not repeated more than six times per year and menus are dated in order that participants will know, in advance, what foods are being served. Current monthly menus are posted at each center. Menus are publicized in local media whenever possible. Menus, plus substitutions, are kept on file for monitoring purposes.
- B. **Food Sources** - Food is obtained from sources that comply with local laws on food and labeling. No home canned food is used. No USDA funds are used to purchase food that is produced outside the United States of America.
- C. **Standard Recipes** - are used that provide the number of meals needed based on the daily count. Pre-preparation is done, when possible, to reduce time in the kitchen and to pre-cool any foods that will be delivered cold.
- D. **Foodborne Illness Complaints** - Complaints that involve two or more persons with symptoms of foodborne illnesses who have consumed food from the nutrition program will be investigated by staff and reported to the local health authorities for their investigation. CCA will notify the AAA immediately after the investigation. A written report of the investigation and corrective action taken will be submitted to the AAA and to the Texas Department on Aging within 24 hours of receipt of the results.
- E. **Provision of Emergency Meals** - In order to assure that all participants have adequate food available in the event of center closure, tornadoes, hurricanes, flooding or for reasons beyond the control of the program, an emergency meal may be provided once each quarter or as needed. The site manager needs to be sure that when the meal is put together, consideration is given to the ability of the client to open the packages for the shelf stable meals and/or to heat up and store frozen meals.
- F. **Client Contributions Policy**
- Both home-delivered and congregate participants are encouraged to contribute to the program. The recommended cost share **donation is \$2.00**. No one over 60 is refused a meal due to inability to pay. Participants are informed as to the importance of regular voluntary contributions in the Welcome Letter. Contributions are used to expand nutrition services, including outreach and nutrition education. Contributions are confidential. For congregate clients, the box is kept away from the dining tables by the sign in sheets and is not monitored to see who contributes and who doesn't.
 - Guests **under 60 pay \$6.50**, which is the full cost for a meal. Payment is given to the site manager and recorded separately from participant donations. Recommended donations for participants and visitors under 60 are posted in the center in a prominent location. Donations are counted by a volunteer and verified by the site manager. Monetary collections are recorded on the Daily Nutrition Report form (yellow). Congregate donations, home-

delivered contributions, and fundraising are recorded separately. Contributions are sent to the central office weekly. Amounts are documented by site and deposited by fiscal staff.

- Volunteers under 60 who work during the meal service hours may eat a meal provided it will not deprive an older person of a meal. The volunteer must appear on the volunteer roster and is asked to donate **\$2.00** for the meal. The site manager must write the volunteer's name on the Volunteer Labor form (green) to account for the meal. This form is sent in at the end of the month along with the other paperwork.
- Guests under 60 may receive a meal if this will not deprive a client of a meal and must pay **\$6.50** for the meal. *These payments will be kept separate from participant donations.*
- This contribution is used to increase the number of meals served in our 6-county area. Monies are used to cover the cost of the increasing number of meals served.

G. Client Outreach

- When a person requests a home-delivered meal, either directly, or indirectly, a home visit is made to determine the overall need for services. Needs are assessed and referrals are made for other services as evidenced by the initial visit. Every attempt is made to link participants to other resources and staff may help in completing applications, planning for transportation, or providing these services directly if no other means are available. No information is shared with other agencies without a release from the client.
- Coordination takes place with CCA utility and rental assistance programs, if appropriate. Staff act as advocates for all older people, whether participants or not. Staff follow up on referrals to determine whether clients receive the service they have requested. Should staff feel a denial of services is inappropriate they will research the situation and act, accordingly, keeping the best interest of the client foremost.
- When the meal count drops below the number of contracted number of meals, flyers are placed in local businesses, program staff schedule presentations to local agencies, organizations and others interested in senior programs.
- Local media are encouraged to print articles about the program. An Organizational Summary and other information are provided to all who request it and when presentations are made.

H. Outreach Policy

"Priority is given to persons with the greatest economic or social needs, in particular low-income minority, and rural elderly with few resources and others who may be unable to afford to eat adequately or who cannot prepare meals due to the lack of mobility, skills, knowledge." CCA provides outreach to community groups, agencies and other entities that work with targeted populations.

I. Waiting List Procedures

If the Senior Nutrition Program budget drops into a negative operating balance or participation reaches 100% of contracted meal count, a waiting list will be established. Depending on the circumstances, requesting home-delivered services will be placed on a waiting list and when meal count falls below 100% of capacity, services will be provided according to the following priorities:

- Recent hospital discharges who are unable to prepare food for themselves.
- Critical client list as determined by program director.
- Seniors who have been on the wait list based on the intake assessment scores.
- If clients have the same scores, selection will be made according to a rotation of sites by alphabetical order.

J. Facility Access

CCA complies with the Americans with Disabilities Act relating to access to the centers. An ADA checklist is to be updated annually to ensure that the centers remain friendly to those with disabilities. Clients with special needs are assisted by staff members in seating and other activities. Enough tables and chairs are available for all participants. At least one table is high enough to accommodate wheelchairs and aisles are spaced to present no obstacles to people with canes, walkers, and wheelchairs. Furniture is sturdy and appropriate for older people. Persons with physical or visual impairments are given special attention as to access, food containers and utensils. Home-delivered clients are assisted in opening milk and food containers when their conditions warrant. These requirements are noted in their folder.

K. Emergency/Disaster Procedures

- To ensure that all participants have adequate food available in the event of center closure, tornadoes, hurricanes, flooding or for reasons beyond the control of the program, an *emergency* meal is to be provided once each quarter or as needed.

Site Managers are to be aware of *Emergency Alert* procedures for all counties.

- Emergency response during severe weather, natural disasters, acts of terrorism and possible exposure to hazardous materials is coordinated through each county's Office of Emergency Management. During a disaster, citizens are advised to stay tuned to local radio or television stations for up-to-date information regarding appropriate safety measures.
- All counties' *emergency preparedness* is handled by the Commissioners Court, the Sheriff's Dept., and the Governor's Office of Emergency Preparedness. All sites are to remain in touch with all these departments and agencies providing the sheriff's department with a contact name and number for each site.
- In the event of a disaster whether natural or man-made, sites will provide and coordinate appropriate resources to federal disaster agencies and may provide equipment and resources for the following activities: temporary shelter, nutrition services, food preparation; transportation if available and volunteers with priority given to seniors 60 and older. During the school year, centers close when schools in the surrounding area close. When school is not in session, and there is a weather emergency, closures are decided on a case-by-case basis according to the area they are located in.

L. Injuries

Occasionally, no matter how careful we are, someone may get hurt. If it is a serious injury, the priority is getting help for the injured person. Assess the situation and call **911** if necessary first. Whether it is a major or minor injury, the incident is to be reported to the admin office via phone call immediately and an incident report is to be filled out right away.

M. Staff and Volunteer Training

- Staff and volunteers receive at least 1-hour training including participant confidentiality, procedures for emergency situations, recognition of abuse, referral, sanitation, and working with aged and disabled individuals. Volunteers and staff working directly with participants receive additional training in AAA & DADS requirements, policies, & procedures.
- Volunteers are also trained by the site manager to fill out the route sheets properly, how to interact with the clients and what emergency procedures to follow when clients are in distress or do not answer the door when they should be home. They are also trained on how to handle donations. The volunteer training manual is used to be sure all aspects of the position are covered. The volunteer signs the training log included in the Volunteer Training Packet.

N. Purchasing

- CCA procurement policies are followed in purchasing items necessary for program operation. An inventory list is maintained. All purchase orders or purchases must be approved before buying. The sales receipts are sent to the program director on a weekly basis. These are reviewed and processed by the Accounts Payable Department. Any questions are referred to the Executive Director.
- AAA will be advised of any changes in programmatic procedures such as reduction of services or changes in operations.

O. Monthly Reporting

Site managers are to provide the program director with their monthly reports on time as designated on the calendar so the Monthly Meal Report may be submitted to AAA by the 7th of the month. The dates the reports are due may vary depending upon holidays, etc. Site managers will be notified each month of the date's paperwork is due.

1. Providers Monthly Reports MUST Contain:

- Original route sheets and congregate sign in sheets
- Activity Form – Nutrition and other activities. (pink)
- Nutrition Education Log (pink)
- Volunteer Training Form (yellow)
- Volunteer Roster – volunteer hours totaled
- Time Record for volunteers who ate a meal (green)
- Any last-minute intakes that were not submitted during the month. (All reassessments should have already been submitted.)
- Complaint form
- Safety Inspection Form
- Mileage request form
- Amerigroup and United Health Care logs
- Site managers need to add any new clients to the bottom of their route sheets. Clients registered the previous month but that do not appear on the route sheet should also be written in. The spelling of the name on the intake paperwork must match name on the route sheets.

2. Administrative Monthly Reports:

- The administrative office staff will make any needed corrections or changes to the rosters for the upcoming month. The program director will communicate directly with site managers if there are any questions, corrections or concerns and will provide any additional training necessary to ensure compliance and accuracy.
- The program director will complete the Performance Worksheet and Monthly Meal Report each month. The program director will share the monthly rosters with the AAA/CAPCOG staff for review. The Chief Financial Officer (CFO) will fill in Section A of the Performance Worksheet. Nutrition contacts are the number of clients to whom we provided nutritional information according to the monthly report C1-Con and C2-HD. The CFO will send AAA/CAPCOG the monthly reports. After checking the rosters against the RFR, AAA sends the approved CFR report to the CFO. If there are any disallowed units (meals not approved for payment) the cost of those meals is subtracted from local funds if any. If there are no available local funds, the cost of those meals is a loss. The expectation and goal each month are to have 100% of the units approved. Careless disallowed units are unacceptable.

P. Senior Nutrition Personnel

1. Volunteers:

- Volunteers are not paid staff, but they are considered an essential part of the Senior Nutrition Program. They are provided with a job description that fits the duties they are asked to perform. These duties are discussed with the volunteer and individualized to meet the needs of the clients and centers. Volunteers are supervised by the site manager and a volunteer time sheet where the hours worked are completed and submitted with the monthly report.
- As a part of the training provided to volunteers, confidentiality is stressed. Site managers are to provide volunteers who deliver meals with at least 1 hour of training and are equipped to handle emergencies should they occur. Volunteers receive a volunteer packet and a sign-off sheet confirming that have reviewed and understood all the information provided. This counts as the training therefore the site manager must review all the information with the volunteer before they begin working. Volunteers are a vital part of MOWRCA and are valued for the assistance they give.

2. Administrative Procedure For CCA Staff:

- All CCA staff members are paid on the 6th & 21st of each month. If the 6th or 21st, falls on a weekend or holiday, then pay will be on the Friday before.
- The pay periods are from 1st – 15th and 16th – 30th or 31st (the last day of the month). Site managers are to report any irregularities in the work schedule to the program director immediately.
- All staff are expected to work the hours they are scheduled. If time off is needed, it must be authorized by the program director in advance to ensure coverage of the site. If staff

will not be able to work due to illness or an emergency, they must contact the program director immediately.

- A staff may use sick or annual leave (if they have it) when they are unable to work or want time off.
- The program director reviews all timesheets prior to submission to Human Resources. Any time discrepancies are settled prior to payment for services rendered.
- Mileage is paid to CCA staff at the rate of \$.50 per mile for job-related travel (meetings, meal delivery, home visits). The odometer reading must reflect the point of departure to the point of delivery back to the point of departure. The point of departure is the provider's site location. A Mileage Reimbursement Form (green) must be submitted and filled in correctly to the program director. The program director will review for accuracy and submit the signed form to Accounts Payable Clerk for payment. A check separate from the payroll check will be issued directly to the recipient.

3. Training Procedures:

- All new staff members are provided with training on procedures in the Senior Nutrition Program. After a person has been hired, they are provided with orientation and administrative procedures used by CCA, Inc. This training includes health/safety training, driving regulations, drug use, and all other requirements considered relevant by CCA. The new staff member receives individualized training from the site manager or program director directly relating to their job responsibilities. All new staff members are under a 120-day probationary period as provided for in CCA's Personnel Policies and Procedures.
- The Volunteer/Staff Training manual is to be used for training *before* the staff member begins work. The training log is to be signed off before the employee starts work. It is the program director's responsibility to be sure the employee has reviewed and understands the policy and procedure manual.
- An annual evaluation is conducted on all staff members who have been with the agency one year. This becomes a part of the staff member's permanent personnel file and is used as a rating for pay increases and/or status change if funds are available. Evaluation must be a minimum score of 2.0 to be considered for a status change or pay increase.

**COMBINED COMMUNITY ACTION/
MEAL ON WHEELS RURAL CAPITAL AREA
LETTERS OF SUPPORT**

July 16, 2024

City of San Marcos City Council Members
630 E. Hopkins
San Marcos, TX 78666

Dear Mayor and City Council Members,

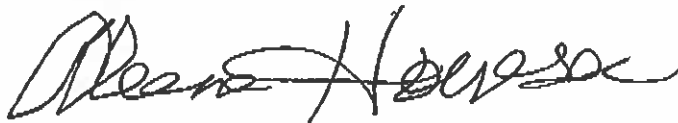
Let me introduce myself first of all. My name is Aleene Howser. I am the coordinator/scheduler for the two Catholic churches in San Marcos for the Meals on Wheels program. Our church delivers hot and frozen meals every seven weeks.

The city needs to keep funding the meals program. There are so many, mostly, elderly people that receive the meals daily. Bringing the food to these homebound residents is very important. When we arrive with the food, the people are so happy and thankful to see us bringing food.

Many of the people that we distribute food to are low income. They can not afford healthy and fresh food. We all know that food costs have risen and many people that are homebound cannot afford nutritious food.

Why, for instance, is the richest nation in the world do we have our neighbors wondering where their next meal will come from? Like I stated earlier most of these people have no transportation to get to a store. I'm asking the city to continue funding the Meals on Wheels program.

Thank you,

A handwritten signature in black ink, appearing to read 'Aleene Howser', written in a cursive style.

Aleene Howser

July 16, 2024

To whom it may concern,

I am the site manager for the San Marcos Meals on Wheels Rural Capital Area site in San Marcos. We serve hot and frozen meals. Most of our seniors are homebound or have limited mobility and are unable to go grocery shopping and cook meals for themselves.

I am in close touch with the seniors we provide food to and many of them say that the food we send them helps them not only with maintaining their health, but also financially by supplementing their food costs. They frequently express their thanks and tell us how much the food helps them.

MOWRCA here in San Marcos enrolls an average of about 7 to 10 new clients a month. I feel the impact we make on the senior population is significant and hope to continue providing this service to the community for years to come.

Thank you so much for your consideration.

Sincerely,
Elizabeth Denson
Site Manager MOWRCA
San Marcos TX 78666
(512) 353-5018



Community Action, Inc. of Central Texas

— DEVELOPING OPPORTUNITIES —

215 S. Reimer Avenue, Suite 130 – P.O. Box 748 San Marcos, TX 78667-0748
(512) 392-1161 – FAX (512) 396-4255
www.communityaction.com

July 17, 2024

Dear Members of the Human Services Advisory Board,

I am writing on behalf of Community Action, Inc. of Central Texas to express our strong support for the continued funding of Combined Community Action's Meals on Wheels of Rural Capital Area (MOWRCA) program. The San Marcos Meals on Wheels provider site plays a crucial role in our community as the largest distributor of home-delivered meals. In 2023 alone, the San Marcos MOWRCA delivered an impressive 45,737 meals to homebound seniors. Additionally, the congregate site at the San Marcos Senior Center served 4,500 meals, reaching a total of 402 San Marcos residents when including all 3 MOWRCA sites.

Already in 2024, the demand for home-delivered meals is growing even more than last year in response to the increasing food insecurity among our elderly population. The cost of providing these essential community services rises every year, yet funding often does not keep pace with these increasing needs. The elderly population in San Marcos and the surrounding areas continues to grow, and thus, the need for home-delivered meals will persist into 2025 and beyond.

The partnership between Combined Community Action and Community Action, Inc. of Central Texas has been instrumental in addressing these challenges. For many years, our agencies have collaborated to provide vital services to senior citizens in San Marcos. This longstanding partnership exemplifies the power of cooperation in achieving our shared mission of supporting our elderly community members. This comprehensive approach not only addresses immediate nutritional needs but also promotes long-term health and independence.

We urge the City of San Marcos Human Services Advisory Board to continue its support for the Meals on Wheels of Rural Capital Area program. Your ongoing funding is vital to sustaining and expanding these critical services, ensuring that our growing elderly population can continue to thrive in their own homes and communities.

Thank you for your consideration and for your commitment to the well-being of San Marcos residents. We look forward to our continued partnership in serving our community's seniors.

Sincerely,

Doug Mudd
Executive Director
Community Action, Inc. of Central Texas
dmudd@communityaction.com

June 27, 2024

The CCA Senior Nutrition Program conducted a survey to collect feedback from the Meals on Wheels of Rural Capital Area (MOWRCA) recipients in the serviced counties, Bastrop, Blanco, Caldwell, Fayette, Hays and Lee.

The questionnaire provided an opportunity for the meal recipients to share their thoughts about the meal program and service. Below are some of the responses we received from participants of the MOWRCA San Marcos when asked **“Share your thoughts about Meals on Wheels RCA”**.

- *“I love it. My husband is on dialysis, so this meal helps us both. Yes, we do worry about our money. Sometimes we can't buy enough food. We just limit the things we can get. We are very thankful for all the meals and the delivery persons are amazing.”* **A.R. 72 years old – hot meals**
- *“My only cooking appliance is an old microwave. My refrigerator is old and small, e.g. the freezer shelf has a capacity equal to 4 MOW meals. The FUMCSM Wed Connect meals are suspended for the summer months. I go once per week to Southside both for a meal and 5000 steps walking. There I get exotic foods I cannot prepare for myself.”* **B.G. 79 years old – hot meals**
- *“I think Meals on Wheels is a wonderful thing because it helps so many seniors that can't really afford a lot of groceries and like me can't see really good to cook.”* **Z.S. 88 years old – hot meals**
- *“The cost of food rising, my SNAP benefits don't go as far. I have gone without food because I can't always afford the delivery fee. I depend on MOW as it's at least one hot meal a day as I can't always cook. I get a balanced meal that helps my diabetes. The people are very caring and are generally nice and happy-go-lucky. I look forward to seeing them.”* **C.T.M. 59 years old – hot**
- *“I am very grateful. The people that bring the meals are kind and cheerful. I am very well thanks to God for having this service. Thank you so very much.”* **M.R. – 80 years old – frozen meals**
- *“I'm thankful that I receive this hot meal and also the people that deliver my meals are so caring and some of them take a little time to pray for us which I love that. Thank you so much for all the work you do for us.”* **S.R. – 73 years old – hot meals**

- *“With these meals, I get my nutritional needs. Milk for my cereal, bread for toast or grill cheese, my juice with breakfast. I get my vegetables with the meals that I may not have. They are filling and taste good. Some days I don’t want to cook, and these meals replace the vitamins that I need for the day. Big thank you to Meals on Wheels workers and volunteers for their donated time. Well appreciated!!* **B.R. - 71 years old – frozen meals**
- *“I was very sick for almost 2 years and could not cook or do daily chores for myself. I had serious breathing problems. MOW helped me to have hot meals. I am so thankful.”* **K.D. – 73 years old – frozen meals**
- *“I look forward to getting the box of meals on Mondays. I know how to prepare the hot meals to make them more appetizing (pepper and butter). I do not have a retirement income, only social security – rent takes a big portion of that. So, MOW helps me so much!* **S.L.F. – 83 years old – frozen meals**
- *“Without the MOW some people probably would not have a healthy meal.”* **H.J.F. – 80 years old – frozen meals**
- *“I like the people, they are real friendly and like I said about the food, everything is good. I hope they never stop coming. Thank you for everything.”* **A.V. - 82 years old – frozen meals**
- *Thanks for your help! I am a 100% disabled veteran and I live alone. I appreciate the food and the friendly people.”* **D.B. – 80 years old – hot meals**
- *“I thank God and Meals on Wheels because you guys help me a lot because my income is low. God Bless you guys. Thank you.”* **J.M. 64 years old – hot**
- *“I am getting healthy food and do not have to depend on someone to cook for me. The food supplies my needs and the people who deliver it are very pleasant.”* **O.B. – 90 years old – frozen meals**

Thank you,

Noelia Buck

Senior Nutrition Program Director

**COMBINED COMMUNITY
ACTION, INC.**
Giddings, Texas

Independent Auditor's Report and
Financial Statements with
Supplementary Information

For the Years Ended
December 31, 2022

COMBINED COMMUNITY ACTION, INC.
Giddings, Texas

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Combined Community Action, Inc.
Giddings, Texas

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Combined Community Action, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year 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 Combined Community Action, Inc. as of December 31, 2022, and the changes in its net assets and its cash flows for the year 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Combined Community Action, 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 opinion.

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 Combined Community Action, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Combined Community Action, 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 Combined Community Action, 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 schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The combining schedule of activities (presented on Pages 19 to 24) is prepared for additional analysis and is 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 14, 2023, on our consideration of Combined Community Action, 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 Combined Community Action, 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 Combined Community Action, Inc.'s internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

September 14, 2023
Chanute, Kansas

COMBINED COMMUNITY ACTION, INC.Giddings, Texas
Statement of Financial Position
December 31, 2022**ASSETS**

Current Assets

Cash and Cash Equivalents	\$ 650,984.58
Receivables, Net	368,927.12
Prepaid Expenses	6,194.72

Total Current Assets	1,026,106.42
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Capital Assets, Net	492,837.49
Right to Use Assets, Net	65,933.51

TOTAL ASSETS	\$ 1,584,877.42
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LIABILITIES AND NET ASSETS

Liabilities

Current Liabilities

Accounts Payable	\$ 217,934.73
Accrued Payroll	43,778.62
Accrued Annual Leave	38,476.36
Accrued Payroll Withholdings	39,367.43
Tenant Deposits	1,850.00
Refundable Grant Advances	33,191.01
Due to Grantor	2,513.22
Current Portion of Long-Term Liabilities	42,269.15

Total Current Liabilities	419,380.52
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Long-Term Liabilities

Notes Payable	29,262.57
Lease Liability	66,104.72
Less: Current Portion	(42,269.15)

Total Long-Term Liabilities	53,098.14
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TOTAL LIABILITIES	472,478.66
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Net Assets

Without Donor Restrictions	943,814.95
With Donor Restrictions	168,583.81

TOTAL NET ASSETS	1,112,398.76
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TOTAL LIABILITIES AND NET ASSETS	\$ 1,584,877.42
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The accompanying notes are an integral
part of the financial statements.

COMBINED COMMUNITY ACTION, INC.

Giddings, Texas

Statement of Activities

For the Year Ended December 31, 2022

CHANGES IN NET ASSETS

Changes in Net Assets without Donor Restrictions

Revenues and Gains

Contributions	\$ 6,705,751.69
Noncash Contributions	119,920.00
Interest	323.86
Program Income	125,825.76
Rental Income	53,175.00

Total Revenues and Gains without Donor Restrictions	<u>7,004,996.31</u>
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Expenses

Program Services

Emergency Assistance	3,929,874.35
Community Services	635,565.06
Weatherization Services	632,332.08
Elderly and Aging Services	1,494,263.17
Health Services	28,003.99
Housing Services	118,553.17

Supporting Activities

Management and General	374,787.76
Fundraising	44,522.33

Total Expenses	<u>7,257,901.91</u>
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Net Assets Released From Restrictions

through Satisfaction of Program Restrictions	<u>190,685.19</u>
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Increase (Decrease) in Net Assets without Donor Restrictions	<u>(62,220.41)</u>
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Changes in Net Assets with Donor Restrictions

Contributions	243,773.13
Program Income	24,556.83
Net Assets Released From Restrictions	
through Satisfaction of Program Restrictions	(190,685.19)

Increase (Decrease) in Net Assets with Donor Restrictions	<u>77,644.77</u>
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Increase (Decrease) in Net Assets	15,424.36
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Net Assets - Beginning of Year	<u>1,096,974.40</u>
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Net Assets - End of the Year	<u><u>\$ 1,112,398.76</u></u>
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The accompanying notes are an integral
part of the financial statements.

COMBINED COMMUNITY ACTION, INC.

Giddings, Texas

Statement of Functional Expenses

For the Year Ended December 31, 2022

	Program Services					
	Emergency Assistance	Community Services	Weatherization Services	Elderly and Aging Services	Health Services	Housing Services
Salaries	\$ 403,914.12	\$ 135,768.08	\$ 176,541.68	\$ 355,299.95	\$ 24,254.13	\$ -
Fringe Benefits	113,353.46	23,944.25	71,387.51	91,830.29	1,873.39	-
Advertising	319.75	-	-	90.66	-	-
Contractual Services	-	-	120,589.90	-	-	14,709.00
Depreciation Expense	-	202.73	-	6,268.83	-	6,500.00
Direct Client Services	3,307,622.99	441,158.83	185,689.25	819,931.75	-	86,378.00
Insurance Expense	78.00	-	-	-	-	3,000.00
Interest Expense	-	-	-	-	-	-
Membership Fees	460.20	6,874.45	-	305.07	-	-
Miscellaneous Expense	-	-	-	-	-	-
Occupancy	40,488.65	12,231.96	9,918.82	153,459.52	-	-
Office Expenses	44,108.91	-	10,375.18	27,364.28	331.79	299.99
Professional Development	-	-	-	4,269.97	-	-
Program Supplies	11,406.47	9,267.82	42,206.51	3,025.61	1,533.18	-
Promotional Items	-	-	-	1,076.60	-	-
Repairs and Maintenance	1,020.00	71.98	3,358.99	11,789.06	-	7,581.18
Travel	7,101.80	4,209.60	11,505.33	19,551.58	11.50	85.00
Vehicle Expense	-	1,835.36	758.91	-	-	-
Total Expenses	<u>\$ 3,929,874.35</u>	<u>\$ 635,565.06</u>	<u>\$ 632,332.08</u>	<u>\$ 1,494,263.17</u>	<u>\$ 28,003.99</u>	<u>\$ 118,553.17</u>
	Supporting Activities					
	Total Program Services	Management and General	Fundraising	Total Organization Services		
Salaries	\$ 1,095,777.96	\$ 121,495.57	\$ 11,501.20	\$ 1,228,774.73		
Fringe Benefits	302,388.90	71,176.97	6,737.86	380,303.73		
Advertising	410.41	-	-	410.41		
Contractual Services	135,298.90	53,471.82	5,061.83	193,832.55		
Depreciation Expense	12,971.56	13,036.54	1,234.09	27,242.19		
Direct Client Services	4,840,780.82	-	-	4,840,780.82		
Insurance Expense	3,078.00	21,984.76	2,081.15	27,143.91		
Interest Expense	-	1,434.67	-	1,434.67		
Membership Fees	7,639.72	-	-	7,639.72		
Miscellaneous Expense	-	-	-	-		
Occupancy	216,098.95	35,158.88	4,593.73	255,851.56		
Office Expenses	82,480.15	23,888.54	2,261.37	108,630.06		
Professional Development	4,269.97	2,133.30	201.95	6,605.22		
Program Supplies	67,439.59	26,211.61	2,674.78	96,325.98		
Promotional Items	1,076.60	-	7,720.45	8,797.05		
Repairs and Maintenance	23,821.21	1,595.31	151.02	25,567.54		
Travel	42,464.81	3,199.79	302.90	45,967.50		
Vehicle Expense	2,594.27	-	-	2,594.27		
Total Expenses	<u>\$ 6,838,591.82</u>	<u>\$ 374,787.76</u>	<u>\$ 44,522.33</u>	<u>\$ 7,257,901.91</u>		

The accompanying notes are an integral part of the financial statements.

COMBINED COMMUNITY ACTION, INC

Giddings, Texas

Statement of Cash Flows

For the Year Ended December 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$	15,424.36
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities		
Depreciation Expense		27,242.19
Lease Amortization		11,726.34
(Increase) Decrease in Grant and Contracts Receivable		(27,413.51)
(Increase) Decrease in Prepaid Expenses		3,313.65
Increase (Decrease) in Accounts Payable		112,952.01
Increase (Decrease) in Accrued Payroll		(6,661.35)
Increase (Decrease) in Accrued Annual Leave		(226.06)
Increase (Decrease) in Accrued Payroll Withholdings		17,596.30
Increase (Decrease) in Tenant Deposits		-
Increase (Decrease) in Refundable Grant Advances		7,429.44
Increase (Decrease) in Refundable Grant Advances		2,513.22
		<hr/>
Net Cash Provided by (Used in) Operating Activities		163,896.59

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for Capital Assets		<hr/> (107,839.36)
Net Cash Provided by (Used in) Financing Activities		<hr/> (107,839.36)

CASH FLOWS FROM FINANCING ACTIVITIES

Principal Payments on Long-Term Debt		(92,511.19)
Principal Payments on Lease Payable		<hr/> (11,398.87)
Net Cash Provided by (Used in) Financing Activities		<hr/> (103,910.06)

Net Increase (Decrease) in Cash and Cash Equivalents		(47,852.83)
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Cash and Cash Equivalents, Beginning of the Year		<hr/> 698,837.41
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Cash and Cash Equivalents, End of the Year	\$	<hr/> <hr/> 650,984.58
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Supplemental Information:

Cash Paid for Interest	\$	<hr/> <hr/> 978.31
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The accompanying notes are an integral part of the financial statements.

COMBINED COMMUNITY ACTION, INC.

Giddings, Texas

Notes to the Financial Statements

December 31, 2022

1. NATURE OF ACTIVITIES

Combined Community Action, Inc. (the "Organization") is a nonprofit organization established in 1966, which serves the economically and socially disadvantaged persons in central Texas consisting of Austin, Bastrop, Blanco, Caldwell, Colorado, Fayette, Fort Bend, Hays, Lee, and Williamson counties.

The Organization provides services to stimulate a better focusing of all available local, state, federal and private resources upon the goal of enabling low income families and individuals to attain the skills, knowledge, motivations and to secure the opportunities needed for them to become more fully self-sufficient. The Organization administers the following major sources of revenue to meet the needs of the area it serves: Low-Income Home Energy Assistance Programs, Community Services Block Grant Programs, Title III, Part C – Nutrition Service Programs, Nutrition Services Incentive Programs, Weatherization and others. Expenses are broken down by program services. The following is a description of the program services:

Emergency Assistance – Provides utility assistance to low-income individuals to assist them with energy bills, this could be gas, electric, Propane, etc.

Community Services – Community services programs strive to reduce poverty and empower low-income families to become self-sufficient.

Weatherization Services – Provides services to help low-income people improve residential energy efficiency.

Elderly and Aging Services – Senior center operations which provides socialization, games, and hot noon meals 5 days a week to the elderly and disabled.

Health Services – Provides health referral, advocacy and information to the public.

Housing Services – Provides rental assistance to help low-income families afford decent, safe, and sanitary rental housing.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Organization's policy is to prepare its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP). Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, Combined Community Action, Inc.' net assets and changes thereto are classified and reported as follows:

Net assets without donor restrictions – consists of amounts that are available for use in carrying out the activities of Combined Community Action, Inc. and are not subject to donor-imposed restrictions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

Net assets with donor restrictions – Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Liquidity

Assets are presented in the accompanying statement of financial position according to their nearness of conversion to cash and liabilities according to the nearness of their maturity and resulting use of cash.

Accounting Estimates

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

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents include all highly liquid instruments with a maturity of three months or less when acquired.

Allowance for Doubtful Accounts

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of their grantors to meet their obligations. Receivables are considered impaired if full payments are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

Revenue Recognition

Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for specific purposes are reported as contributions with donor restrictions that increases that net asset class. When donor restrictions expire, that is, when a time restriction ends and/or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions may be considered conditional or non-conditional. A conditional contribution exists if a) one or more barrier exists and b) the right to receive or retain payment or delivery of the promised asset depends on meeting those barriers. In cases of ambiguous donor stipulations or stipulations that are not clearly unconditional are presumed to be conditional. Conditional contributions are recognized when conditions have been substantially met or waived by the donor. Non-conditional contributions are recognized when received or right to receive is obtained through documentation.

Conditional contributions are recognized when conditions have been substantially met or waived by the donor. Non-conditional contributions are recognized when received or right to receive is obtained through documentation.

Grant revenue may be considered a contribution, entirely an exchange transaction, or a combination of the two. If a grant is considered a contribution, it is recognized as described in the above paragraph. If a grant is considered an exchange transaction, it falls under the guidance of Topic 606 and additional steps are taken to ensure correct recording of revenue. The performance obligation is satisfied when the services outlined in the grant contract are rendered.

A portion of our revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when we have incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

Capital Assets

It is the Organization's policy to capitalize capital assets with a useful life of more than one year and a value over \$5,000.00. Capital assets are stated at cost, if purchased, and at fair value at the date of donation, if donated. Such items acquired under grants from Federal and state sources are considered to be owned by the Organization while used in the programs for which they are purchased or in programs authorized in the future. However, the funding source has a reversionary interest in the property. Property and equipment purchased or donated to the corporate account are depreciated based on estimated useful lives using the straight-line method as follows:

Buildings and Improvements	15-40 Years
Furniture and Equipment	5-7 Years
Vehicles	5 Years

Leases

Effective January 1, 2022, the Organization adopted FASB ASC 842, Leases. The new standard establishes a right of use (ROU) model that requires a lessee to record an ROU asset and a lease liability on the balance sheet for all leases with terms longer than 12 months. Leases are classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. Leases with a term of less than 12 months will not record a right of use asset and lease liability.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases (Continued)

The Organization elected to adopt these ASUs effective January 1, 2022 and utilized all of the available practical expedients. The adoption had a material impact on the Organization's statement of financial position but did not have a material impact on the statement of activities. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases. The accounting for finance leases remained substantially unchanged. Adoption of the standard required the Organization to restate amounts as of January 1, 2022, resulting in an increase in operating lease ROU assets of \$30,616.23, and an increase in other current and long-term liabilities of \$30,616.23.

The Organization leases buildings. The determination of whether an arrangement is a lease is made at the lease's inception. Under Topic 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed. Lease assets represent the Organization's right to use an underlying asset for the lease term, and lease liabilities represent the Organization's obligation to make lease payments. Lease assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the implicit rate when it is readily determinable. Since most of the Organization's leases do not provide an implicit rate, to determine the present value of lease payments, management uses a risk-free rate based on the information available at lease commencement. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that the option will be exercised. Operating lease assets also include any lease payments made and exclude any lease incentives. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

Income Taxes

The Organization is exempt from Federal income taxes under IRS Code Section 501(c)(3). In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Non Cash Contributions

Contributed personnel services are recognized and recorded at fair value only to the extent they create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donations. Contributed goods are recognized at fair value on the date received.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Allocated Costs

The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support service are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated using various allocation methods as follows:

- 1) Personnel is based on functions performed by staff.
- 2) Travel is based on program/service which directly benefits by such travel costs and/or percentages derived from staffing allocations.
- 3) Occupancy costs are based primarily on utilization.
- 4) Phone is based primarily on number of lines and history of long distance charges.
- 5) Printing/Supplies are based primarily on utilization.

3. CONCENTRATION OF CREDIT RISK

At year-end December 31, 2022, the carrying amount of the Organization's deposits was \$650,884.58. The bank balance was held at two banks resulting in a concentration of credit risk. The bank balance was \$815,573.96. Of the bank balance, \$350,000.00 was covered by FDIC insurance and \$465,573.96 was collateralized by pledged securities held under joint custody receipts by a third-party bank in the Organization's name.

4. RECEIVABLES, NET

Receivables at December 31, 2022, consist of amounts due as follows:

Congregate Nutrition Meals	\$ 10,487.42
Home Delivered Meals	94,282.76
Senior Centers Operations	6,760.69
Nutrition Program Income	6,871.29
Children and Pregnant Women	60.00
Emergency Solutions Grant	15,910.91
Community Services Block Grant	191,142.69
TBRA	85.00
LiHEAP WAP	41,095.63
DOE WAP	390.73
Hill Street	1,240.00
Other Receivables	<u>600.00</u>
Total Receivables, Net	<u>\$ 368,927.12</u>

All accounts receivable at December 31, 2022, are considered collectible. Therefore, the allowance for uncollectibility is zero.

5. CAPITAL ASSETS, NET

Following are the changes in capital assets for the year ended December 31, 2022:

	Balance 12/31/2021	Additions	Retirements	Balance 12/31/2022
Capital Assets				
Buildings	\$ 795,936.36	\$ 59,089.36	\$ -	\$ 855,025.72
Equipment	114,034.00	48,750.00	-	162,784.00
Vehicles	70,498.25	-	-	70,498.25
Software	(4,703.73)	-	-	(4,703.73)
Total Capital Assets	975,764.88	107,839.36	-	1,083,604.24
Accumulated Depreciation	(563,524.56)	(27,242.19)	-	(590,766.75)
Total Net Capital Assets	\$ 412,240.32	\$ 80,597.17	\$ -	\$ 492,837.49

6. REFUNDABLE GRANT ADVANCES/DUE TO GRANTORS

Refundable grant advances at December 31, 2022, consist of grant funds received in advance of expenditures in the following programs:

TBRA Grant	\$ 957.00
LiWAP	7,962.02
CEAP	<u>24,271.99</u>
Total Refundable Grant Advances	<u>\$ 33,191.01</u>

Due to grantor at December 31, 2022, consist of grant funds received and determined they need to be returned to the grantor in the following programs:

DOE 2022 Grant	\$ 2,513.22
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7. NOTES PAYABLE

The Organization signed an agreement dated October 25, 2005, with Round Top State Bank to assist with improvements of the Lehman Building in Giddings, Texas, which requires 240 monthly consecutive principal and interest payments currently at \$1,929.97 each, beginning November 25, 2006, including interest currently at 4.75% through October 27, 2025. The interest rate is adjusted on the anniversary date of the 5th year, and every 5 years thereafter, at 1.50% over the Wall Street Journal Prime Index. The interest rate adjustment shall not exceed 2.00% on any change date. The interest rate payable under this note shall never be decreased to less than 4.00% nor increased to more than 8.75%. The note is secured by the Lehman Building located in Giddings, Texas. The balance on this note at December 31, 2022, is \$0.00.

7. NOTES PAYABLE (Continued)

The Organization signed an interest free agreement dated June 8, 2000, with Texas Department of Housing and Community Affairs to assist in the purchase of the Hill Street Apartment Complex in Bastrop County, Texas, which requires 300 monthly consecutive principal payments at \$889.47 each, beginning July 8, 2000 and maturing November 8, 2025. The note is secured by real property located in the City of Smithville, Bastrop County, Texas. The balance on this note at December 31, 2022, is \$29,262.57.

The following is a summary of changes in notes payable for the year ended December 31, 2022:

	Principal December 31, 2021	Principal Received (Paid)	Principal December 31, 2022	Interest Paid
Obligations:				
Lehman Improvements	\$ 80,948.08	\$ (80,948.08)	\$ 0.00	\$ 545.20
Hill Street	<u>40,825.68</u>	<u>(11,563.11)</u>	<u>29,262.57</u>	<u>- -</u>
	<u>\$ 121,773.76</u>	<u>\$ (92,511.19)</u>	<u>\$ 29,262.57</u>	<u>\$ 545.20</u>

The schedule of maturities of notes payable is as follows:

<u>Year Ending December 31:</u>	<u>Amount</u>
2023	\$ 10,673.64
2024	10,673.64
2025	<u>7,915.29</u>
Total	<u>\$ 29,262.57</u>

8. LEASES

The Organization has obligations as a lessee for office space and office equipment with initial noncancelable terms in excess of one year. The Organization classified these leases as operating leases or financing leases. These leases generally contain renewal options for periods ranging from two to five years. Because the Organization is not reasonably certain to exercise these renewal options, the optional periods are not included in determining the lease term, and associated payments under these renewal options are excluded from lease payments. The Organization's leases do not include termination options for either party to the lease or restrictive financial or other covenants. Payments due under the lease contracts include fixed payments plus, for many of the Organization's leases, variable payments. The Organization's office space leases require it to make variable payments for the Organization's proportionate share of the building's property taxes, insurance, and common area maintenance. These variable lease payments are not included in lease payments used to determine lease liability and are recognized as variable costs when incurred.

8. LEASES (Continued)

Lease Expense

Finance Lease Expense	
Amortization of ROU assets	\$ 11,726.34
Interest on lease liabilities	433.11
Operating Lease Expense	16,000.00
Short-term Lease Expense	<u>7,425.00</u>
Total Lease Expense	<u>\$ 35,584.45</u>

Other Information

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows from finance leases (interest)	\$ 398.85
Financing cash flows from finance leases (principal)	11,398.87
Operating cash from operating leases	14,400.00

ROU Assets obtained in exchange for new finance lease liabilities	36,499.37
ROU Assets obtained in exchange for new operating lease liabilities	54,783.64

Other information related to leases is as follows:

Lease term (in years) and discount rate:

Weighted-average remaining lease term, finance leases	2.12
Weighted-average remaining lease term, operating leases	2.17

Weighted-average discount rate, finance leases	1.64%
Weighted-average discount rate, operating leases	1.47%

Right to Use Assets

Beginning ROU, Net	\$ 0.00
Additions of ROU Assets	93,073.53
Less Accumulated Amortization	<u>(27,140.02)</u>
Ending ROU, Net	<u>\$ 65,933.51</u>

The maturities of lease liabilities as of December 31, 2022 were as follows:

	Finance	Operating
Year ending December 31,		
2023	\$ 13,131.36	\$ 19,200.00
2024	9,083.52	19,200.00
2025	<u>3,295.56</u>	<u>3,200.00</u>
Total Undiscounted Cash Flows	25,510.44	41,600.00
Less: Present Value Discount	<u>(375.68)</u>	<u>(630.04)</u>
Long Term Lease Liability	<u>\$ 25,134.76</u>	<u>\$ 40,969.96</u>

9. **COMPENSATED ABSENCES**

Employees earn annual leave based upon the following schedule:

<u>LENGTH OF SERVICE</u>	<u>FULL-TIME</u>
0 – less than 2 Years	12 Days
2 – less than 15 Years	15 Days
15 Years +	21 Days

Regular part-time employees shall earn leave according to the fractions of the full-time rate they work. Temporary employees will not earn sick leave. Hours are awarded per semi-monthly pay period.

Employees may accumulate up to a maximum balance of 4 workweeks. No employee may carry over more than 4 workweeks of accrued leave and hours in excess of 4 workweeks will be forfeited. Upon termination of employment, employees will be paid for unused annual leave that has been earned through the time of termination. However, if a reduction in force occurs as a result of a decrease in or elimination of grant funds, the full 80 hours may not be reimbursed upon termination of employment.

Following the first year of employment, all employees will be required to take at least one week of annual leave on an annual basis.

Employees earn sick leave based upon the following schedule:

<u>LENGTH OF SERVICE</u>	<u>FULL-TIME</u>
0 – less than 2 Years	12 Days
2 – less than 15 Years	15 Days
15 Years +	21 Days

Regular part-time employees shall earn leave according to the fractions of the full-time rate they work. Temporary employees will not earn sick leave. Hours are awarded per semi-monthly pay period.

Employees may accumulate up to a maximum balance of 12 workweeks. No employee may carry over more than 12 workweeks of sick leave and hours in excess of 12 workweeks will be forfeited. No payments shall be made for unused earned sick leave at termination of employment.

The Organization determines a liability for compensated absences when the following conditions are met:

1. The Organization's obligation relating to employees' rights to receive compensation for future absences is attributable to employee services already rendered;
2. The obligation relates to rights that vest or accumulate;
3. Payment of the compensation is probable; and
4. The amount can be reasonably estimated and is material to the financial statements.

In accordance with the above criteria, the Organization has accrued a liability for annual leave which has been earned, but not taken, by Organization employees. The Organization has not accrued a liability for sick leave earned, but not taken, by Organization employees, in accordance with guidance provided by FASB ASC 710-10-25-7, as the amounts cannot be reasonably estimated at this time.

10. EMPLOYEE BENEFIT PLANS

The Organization participates in a 403(b) plan available for its employees who work 20 hours or more per week. Employees over the age of 65 are not eligible to participate in the annuity, but can purchase mutual funds. An employee is eligible after six months of employment. The Organization contributes 2% of an eligible employee's salary to their account. The employee's contribution must at least equal that of the Organization's. The total contribution must be at least \$25.00 per month. Total contributions made by the Organization into the plan on behalf of the employees for the year ended December 31, 2022 was \$43,166.78.

11. NET ASSETS

Net assets without donor restrictions

At December 31, 2022, all unrestricted net assets are undesignated as to their use.

Net assets with donor restrictions

Donation balances received & restricted to use within the following programs:

Neighbor to Neighbor	\$ 6,461.03
Reliant Care	12,023.59
AMEN – Fayette Co.	6,035.29
Bluebonnet Direct Services	7,783.72
Lee Co. Capital Area Housing	24,024.20
City of San Marcos	25,000.00
St. David's Foundation	65,210.09
Pet Project-MOWRCA	<u>22,045.89</u>
Total Net Assets with Donor Restrictions	<u>\$ 168,583.81</u>

12. IN-KIND CONTRIBUTIONS

Under the grant agreements, the Organization (grantee) receives a percentage of total estimated project funds from the Federal government. The balance of the project funds is contributed to the Organization from non-Federal sources in the form of "in-kind" contributions of services or goods from the Organization, delegated agencies, the community, or non-Federal governmental organizations. The services and goods donated are valued according to the grant guidelines. In-kind revenues and in-kind expenses that are allowable under generally accepted accounting principles (GAAP) have been recognized in the programs.

Senior Center Operations -		
Support Services	Space	\$ 119,920.00

13. LIQUIDITY

The Organization regularly monitors liquidity required to meet its operating needs and other commitments. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents, certain certificates of deposits, and certain receivables.

For purposes of analyzing resources available to meet general expenditures over a one year period, the Organization considers conduct of services undertaken to support program activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next year, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by resources restricted by grantors or donors. Financial assets available for general expenditure, that is, without donor or other restrictions or designations limiting their use, within twelve months of the statement of financial position date, comprise the following.

Cash and Cash Equivalents	\$ 650,984.58
Accounts Receivable, Net	368,927.12
Less: Refundable Grant Advances	(33,191.01)
Less: Cash Received with Donor Restrictions	<u>(168,583.81)</u>
Total Liquidity	<u>\$ 818,136.88</u>

14. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Organization expects such amounts, if any, to be immaterial.

15. CONCENTRATION OF RISK

The Organization receives substantial revenue in the form of Federal and State grants. The effect on the Organization's ability to continue operations if these funding sources were lost or cancelled is unknown.

16. SUBSEQUENT EVENTS

The Organization evaluated events and transactions occurring subsequent to December 31, 2022, through September 14, 2023, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements.

SUPPLEMENTARY INFORMATION

COMBINED COMMUNITY ACTION, INC.
Giddings, Texas
Combining Schedule of Activities
For the Year Ended December 31, 2022

	CEAP	CEAP	CEAP ARP	CEAP Fort Bend	LIHWAP	Neighbor to Neighbor	Reliant Care
Program #:	91-3380	97-3574	80-3534	88-3496	23-3672	03	13
Grant Year End:	03/31/2022	03/31/2023	09/30/2022	9/30/2022	09/30/2023	12/31/2022	12/31/2022
CFDA #:	93.568	93.568	93.568	93.568	93.568	N/A	N/A
Revenues and Gains	Emergency Assistance	Emergency Assistance	Emergency Assistance	Emergency Assistance	Emergency Assistance	Emergency Assistance	Emergency Assistance
Contributions							
Grant Revenue - Federal	\$ 49,152.49	\$ 1,198,436.30	\$ 1,762,493.54	\$ 883,061.24	\$ 37,939.90	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-
Local - Non-Cash	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	15,000.00
Interest	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-
Total Revenues and Gains	49,152.49	1,198,436.30	1,762,493.54	883,061.24	37,939.90	-	15,000.00
Expenses							
Salaries	2,333.54	127,102.79	177,585.19	90,104.07	6,788.53	-	-
Fringe Benefits	17.71	39,879.78	48,730.65	24,206.20	519.12	-	-
Administration Allocation	3,524.26	8,050.70	22,717.57	1,276.17	-	-	-
Advertising	-	-	-	319.75	-	-	-
Contractual Services	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Direct Client Services	42,272.49	991,199.12	1,475,483.70	728,615.76	30,585.54	-	2,976.41
Insurance Expense	-	-	-	78.00	-	-	-
Interest Expense	-	-	-	-	-	-	-
Membership Fees	253.00	-	-	207.20	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-
Occupancy	-	15,155.56	10,402.51	16,562.58	-	-	-
Occupancy Non-Cash	-	-	-	-	-	-	-
Office Expenses	156.88	-	26,852.49	17,052.83	46.71	-	-
Professional Development	-	-	-	-	-	-	-
Program Supplies	199.96	14,681.31	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	1,020.00	-	-	-
Travel	394.65	2,367.04	721.43	3,618.68	-	-	-
Vehicle Expense	-	-	-	-	-	-	-
Operating Transfer To (From)	-	-	-	-	-	-	-
Total Expenses	49,152.49	1,198,436.30	1,762,493.54	883,061.24	37,939.90	-	2,976.41
Excess Revenues and Gains							
Over (Under) Expenses	-	-	-	-	-	-	12,023.59
Net Assets, December 31, 2021	-	-	-	-	-	6,461.03	-
Net Assets, December 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,461.03	\$ 12,023.59

COMBINED COMMUNITY ACTION, INC.

Giddings, Texas

Combining Schedule of Activities

For the Year Ended December 31, 2022

	AMEN - Fayette Co.	Community Services Block Grant	Community Services Block Grant Discretionary	Community Services Block Grant Discretionary	Bluebonnet Direct Service	Emergency Solutions Grant - ESG - COVID	LiHEAP - WAP
Program #:	54	49-3632	24-3705	25-3728	99	37	68-3414
Grant Year End:	12/31/2022	12/31/2022	7/31/2022	7/31/2022	12/31/2022	01/31/2022	3/31/2022
CFDA #:	N/A	93.569	93.569	93.569	N/A	14.231	93.568
Revenues and Gains	Emergency Assistance	Community Service	Community Service	Community Service	Weatherization	Weatherization	Weatherization
Contributions							
Grant Revenue - Federal	\$ -	\$ 631,454.18	\$ 20,833.00	\$ 8,696.00	\$ -	\$ 9,867.60	\$ 19,248.34
Grant Revenue - State	-	-	-	-	-	-	-
Local - Non-Cash	-	-	-	-	-	-	-
Local	36,000.00	12,403.23	-	-	15,114.54	-	-
Interest	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-
Total Revenues and Gains	36,000.00	643,857.41	20,833.00	8,696.00	15,114.54	9,867.60	19,248.34
Expenses							
Salaries	-	135,768.08	-	-	-	4,033.71	10,539.87
Fringe Benefits	-	23,944.25	-	-	-	365.44	4,717.15
Administration Allocation	-	26,246.08	-	-	-	-	1,273.65
Advertising	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	450.00	2,956.55
Depreciation Expense	-	-	-	-	-	-	-
Direct Client Services	36,489.97	421,629.83	20,833.00	8,696.00	11,205.66	(3,401.00)	6,617.18
Insurance Expense	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-
Membership Fees	-	6,874.45	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-
Occupancy	-	12,987.96	-	-	-	-	-
Occupancy Non-Cash	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	641.87
Professional Development	-	-	-	-	-	-	-
Program Supplies	-	10,289.82	-	-	-	-	-
Promotional Items	-	-	-	-	-	-	-
Repairs and Maintenance	-	71.98	-	-	-	-	-
Travel	-	4,209.60	-	-	-	-	365.03
Vehicle Expense	-	1,835.36	-	-	-	-	96.55
Operating Transfer To (From)	-	-	-	-	-	8,419.45	(7,959.51)
Total Expenses	36,489.97	643,857.41	20,833.00	8,696.00	11,205.66	9,867.60	19,248.34
Excess Revenues and Gains							
Over (Under) Expenses	(489.97)	-	-	-	3,908.88	-	-
Net Assets, December 31, 2021	6,525.26	-	-	-	3,874.84	-	-
Net Assets, December 31, 2022	\$ 6,035.29	\$ -	\$ -	\$ -	\$ 7,783.72	\$ -	\$ -

COMBINED COMMUNITY ACTION, INC.

Giddings, Texas

Combining Schedule of Activities

For the Year Ended December 31, 2022

	LiHEAP - WAP	DOE - Weatherization	DOE - Weatherization	City of San Marcos	Bluebonnet Electric Coop Weatherization	Lee Co Capital Area Housing WAP	TACAA-PEC Weatherization
Program #:	66-3606	67-3509	67-3576	63	64 & 65	70	71
Grant Year End:	3/31/2023	6/30/2022	6/30/2023	12/31/2022	02/28/2022	12/31/2022	12/31/2022
CFDA #:	93.568	81.042	81.042	N/A	N/A	N/A	N/A
Revenues and Gains	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization	Weatherization
Contributions							
Grant Revenue - Federal	\$ 463,240.45	\$ 93,985.24	\$ 51,791.87	\$ -	\$ -	\$ -	\$ -
Grant Revenue - State	-	-	-	-	-	-	-
Local - Non-Cash	-	-	-	-	-	-	-
Local	-	-	-	20,558.59	4,091.18	17,000.00	-
Interest	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-
Total Revenues and Gains	463,240.45	93,985.24	51,791.87	20,558.59	4,091.18	17,000.00	-
Expenses							
Salaries	127,227.59	23,941.87	10,798.64	-	-	-	-
Fringe Benefits	61,650.44	2,895.78	1,758.70	-	-	-	-
Administration Allocation	32,912.52	12,421.06	8,090.65	-	-	-	-
Advertising	-	-	-	-	-	-	-
Contractual Services	69,006.40	30,878.85	12,601.50	2,189.00	2,507.60	-	-
Depreciation Expense	-	-	-	-	-	-	-
Direct Client Services	145,382.81	18,446.00	4,226.30	1,645.00	1,567.30	-	-
Insurance Expense	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-
Membership Fees	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-
Occupancy	7,947.60	1,041.38	1,697.84	-	-	-	-
Occupancy Non-Cash	-	-	-	-	-	-	-
Office Expenses	6,360.65	2,453.13	919.53	-	-	-	-
Professional Development	-	-	-	-	-	-	-
Program Supplies	6,795.96	26,720.38	10,120.97	-	-	-	-
Promotional Items	-	-	-	-	-	-	-
Repairs and Maintenance	2,058.00	428.99	872.00	-	-	-	-
Travel	3,412.03	7,122.53	605.74	-	-	-	-
Vehicle Expense	486.45	59.63	100.00	-	16.28	-	-
Operating Transfer To (From)	-	(32,424.36)	-	-	-	-	-
Total Expenses	463,240.45	93,985.24	51,791.87	3,834.00	4,091.18	-	-
Excess Revenues and Gains							
Over (Under) Expenses	-	-	-	16,724.59	-	17,000.00	-
Net Assets, December 31, 2021	-	-	-	8,275.41	-	7,024.20	3,133.95
Net Assets, December 31, 2022	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 24,024.20	\$ 3,133.95

COMBINED COMMUNITY ACTION, INC.

Giddings, Texas

Combining Schedule of Activities

For the Year Ended December 31, 2022

	ST David's Foundation	Congregate Nutrition Meals - Title III C-1	Congregate Nutrition Meals - Title III C-1	Home Delivered Meals - Title III C-2	Home Delivered Meals - Title III C-2	Senior Center Operations - Support Services	Senior Center Operations - Support Services
Program #:	85	05	05	06	06	07	07
Grant Year End:	12/31/2022	9/30/2022	09/30/2023	9/30/2022	09/30/2023	9/30/2022	9/30/2023
CFDA #:	N/A	93.045	93.045	93.045	93.045	93.044	93.044
	Aging	Aging	Aging	Aging	Aging	Aging	Aging
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ -	\$ 78,586.84	\$ 24,083.04	\$ 609,808.08	\$ 266,137.20	\$ 30,829.19	\$ 9,740.93
Grant Revenue - State	-	-	-	-	-	-	-
Local - Non-Cash	-	89,940.00	29,980.00	-	-	-	-
Local	125,000.00	3,414.00	-	37,397.15	8,827.27	1,259.00	160.00
Interest	-	-	-	-	-	-	-
Program Income	-	1,811.40	528.00	94,398.37	29,087.99	-	-
Rental Income	-	-	-	-	-	-	-
Total Revenues and Gains	125,000.00	173,752.24	54,591.04	741,603.60	304,052.46	32,088.19	9,900.93
Expenses							
Salaries	72,290.72	44,752.99	25,581.09	148,881.67	47,050.22	12,525.07	4,218.19
Fringe Benefits	14,455.58	11,995.55	5,667.53	40,455.81	17,901.84	1,019.72	334.26
Administration Allocation	9,116.33	17,152.32	4,498.91	51,456.95	13,496.76	-	-
Advertising	-	-	-	-	-	90.66	-
Contractual Services	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Direct Client Services	-	43,724.94	20,247.15	385,664.31	234,540.16	-	-
Insurance Expense	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-
Membership Fees	-	91.50	213.57	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-
Occupancy	3,100.00	15,511.13	1,796.88	16,694.93	3,126.66	10,000.98	2,413.34
Occupancy Non-Cash	-	89,940.00	29,980.00	-	-	-	-
Office Expenses	313.52	6,431.86	2,913.16	6,133.97	7,874.51	2,790.95	906.31
Professional Development	-	-	-	3,289.25	480.72	500.00	-
Program Supplies	-	-	-	-	-	-	-
Promotional Items	-	300.23	63.71	712.66	-	-	-
Repairs and Maintenance	4,329.26	300.00	-	300.00	-	5,218.81	1,640.99
Travel	4,962.80	84.60	1,971.00	8,491.48	1,267.19	2,511.04	234.97
Vehicle Expense	-	-	-	-	-	-	-
Operating Transfer To (From)	-	(56,532.88)	(38,341.96)	79,522.57	(21,685.60)	(2,569.04)	152.87
Total Expenses	108,568.21	173,752.24	54,591.04	741,603.60	304,052.46	32,088.19	9,900.93
Excess Revenues and Gains							
Over (Under) Expenses	16,431.79	-	-	-	-	-	-
Net Assets, December 31, 2021	48,778.30	-	-	-	-	-	-
Net Assets, December 31, 2022	\$ 65,210.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COMBINED COMMUNITY ACTION, INC.

Giddings, Texas

Combining Schedule of Activities

For the Year Ended December 31, 2022

	TDA Home Delivered Meals	Pet Project - MOWRCA	Children and Pregnant Women	Tenant Based Rental Assistance	Tenant Based Rental Assistance	Hill Street Houses	Agency Admin Alloc Cost
Program #:	08	09	27	21	22	90	55
Grant Year End:	1/31/2023	7/21/2023	12/31/2022	12/31/2022	12/31/2024	12/31/2022	12/31/2022
CFDA #:	N/A	N/A	N/A	14.239	14.239	N/A	N/A
	Aging	Aging	Health	Housing	Housing	Housing	Management
Revenues and Gains							
Contributions							
Grant Revenue - Federal	\$ -	\$ -	\$ -	\$ 45,158.00	\$ 41,305.00	\$ -	\$ -
Grant Revenue - State	147,987.50	-	-	-	-	-	-
Local - Non-Cash	-	-	-	-	-	-	-
Local	-	15,100.00	-	-	-	3,640.00	227,907.77
Interest	-	-	-	-	-	323.86	-
Program Income	-	-	24,556.83	-	-	-	-
Rental Income	-	-	-	-	-	53,175.00	-
Total Revenues and Gains	147,987.50	15,100.00	24,556.83	45,158.00	41,305.00	57,138.86	227,907.77
Expenses							
Salaries	-	-	24,254.13	-	-	-	146,598.96
Fringe Benefits	-	-	1,873.39	-	-	-	50,892.40
Administration Allocation	-	-	12,498.24	-	-	3,175.60	-
Advertising	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	14,709.00	-
Depreciation Expense	-	-	-	-	-	-	-
Direct Client Services	135,755.19	-	-	45,158.00	41,220.00	-	-
Insurance Expense	-	-	-	-	-	3,000.00	-
Interest Expense	-	-	-	-	-	-	-
Membership Fees	-	-	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-	-	-
Occupancy	-	-	-	-	-	-	28,940.25
Occupancy Non-Cash	-	-	-	-	-	-	-
Office Expenses	-	-	331.79	-	-	299.99	9,339.69
Professional Development	-	-	-	-	-	-	2,335.25
Program Supplies	-	3,025.61	1,533.18	-	-	-	6,545.25
Promotional Items	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	7,581.18	-
Travel	-	28.50	11.50	-	85.00	-	3,502.69
Vehicle Expense	-	-	-	-	-	-	-
Operating Transfer To (From)	12,232.31	-	(15,945.40)	-	-	-	(20,246.72)
Total Expenses	147,987.50	3,054.11	24,556.83	45,158.00	41,305.00	28,765.77	227,907.77
Excess Revenues and Gains							
Over (Under) Expenses	-	12,045.89	-	-	-	28,373.09	-
Net Assets, December 31, 2021	-	10,000.00	-	-	-	147,287.63	-
Net Assets, December 31, 2022	\$ -	\$ 22,045.89	\$ -	\$ -	\$ -	\$ 175,660.72	\$ -

COMBINED COMMUNITY ACTION, INC.
Giddings, Texas
Combining Schedule of Activities
For the Year Ended December 31, 2022

	Corporate, Non- Federal	Organization	Generally Accepted Accounting	Organization
Program #:	02	Wide	Principle	Wide
Grant Year End:	12/31/2022	Sub-Totals	Adjustments	Totals
CFDA #:	N/A			
	Management			
Revenues and Gains				
Contributions				
Grant Revenue - Federal	\$ -	\$ 6,335,848.43	\$ -	\$ 6,335,848.43
Grant Revenue - State	-	147,987.50	-	147,987.50
Local - Non-Cash	-	119,920.00	-	119,920.00
Local	181,163.93	724,036.66	(258,347.77)	465,688.89
Interest	-	323.86	-	323.86
Program Income	-	150,382.59	-	150,382.59
Rental Income	23,160.00	76,335.00	(23,160.00)	53,175.00
Total Revenues and Gains	204,323.93	7,554,834.04	(281,507.77)	7,273,326.27
Expenses				
Salaries	(13,602.19)	1,228,774.73	-	1,228,774.73
Fringe Benefits	27,022.43	380,303.73	-	380,303.73
Administration Allocation	-	227,907.77	(227,907.77)	-
Advertising	-	410.41	-	410.41
Contractual Services	58,533.65	193,832.55	-	193,832.55
Depreciation Expense	27,242.19	27,242.19	-	27,242.19
Direct Client Services	-	4,850,780.82	(10,000.00)	4,840,780.82
Insurance Expense	24,065.91	27,143.91	-	27,143.91
Interest Expense	1,434.67	1,434.67	-	1,434.67
Membership Fees	-	7,639.72	-	7,639.72
Miscellaneous Expense	-	-	-	-
Occupancy	24,180.36	171,559.96	(35,628.40)	135,931.56
Occupancy Non-Cash	-	119,920.00	-	119,920.00
Office Expenses	16,810.22	108,630.06	(7,971.60)	100,658.46
Professional Development	-	6,605.22	-	6,605.22
Program Supplies	24,385.14	104,297.58	-	104,297.58
Promotional Items	7,720.45	8,797.05	-	8,797.05
Repairs and Maintenance	1,746.33	25,567.54	-	25,567.54
Travel	-	45,967.50	-	45,967.50
Vehicle Expense	-	2,594.27	-	2,594.27
Operating Transfer To (From)	95,378.27	-	-	-
Total Expenses	294,917.43	7,539,409.68	(281,507.77)	7,257,901.91
Excess Revenues and Gains				
Over (Under) Expenses	(90,593.50)	15,424.36	-	15,424.36
Net Assets, December 31, 2021	855,613.78	1,096,974.40	-	1,096,974.40
Net Assets, December 31, 2022	\$ 765,020.28	\$ 1,112,398.76	\$ -	\$ 1,112,398.76

COMBINED COMMUNITY ACTION, INC.

Giddings, Texas

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Pass Through Identifying Number	CFDA #	Provided to Subrecipients	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>				
Passed-through:				
Texas Department of Housing and Community Affairs				
Low-Income Home Energy Assistance Program (LiHEAP)	81220003606	93.568	\$ -	\$ 463,240.45
Low-Income Home Energy Assistance Program (LiHEAP)	81210003414	93.568	-	17,346.30
Comprehensive Energy Assistance Program (CEAP)	58220003574	93.568	-	1,198,436.30
Comprehensive Energy Assistance Program (CEAP)	58210003380	93.568	-	49,152.49
Comprehensive Energy Assistance Program (CEAP)	58210003496	93.568	-	883,061.24
COVID19-Comprehensive Energy Assistance Program (CEAP) ARP	25210003534	93.568	-	1,762,493.54
Low-Income Home Water Assistance Program (LIHWAP)	34210003672	93.568	-	37,939.90
	Total 93.568		-	4,411,670.22
Community Services Block Grant	61220003632	93.569	-	631,454.18
Community Services Block Grant - Discretionary	61910003705	93.569	-	20,833.00
Community Services Block Grant - Discretionary	61910003728	93.569	-	8,696.00
	Total 93.569		-	660,983.18
Passed-through:				
Capital Area Council of Governments				
Aging Cluster				
Title III, Part B-Grants for Supportive Services and Senior Centers	AAA13-04/CCA	93.044	-	40,570.12
Title III, Part C-Nutrition Services	AAA13-04/CCA	93.045	-	980,517.20
	Total Aging Cluster		-	1,021,087.32
Total U.S. Department of Health and Human Services			-	6,093,740.72

COMBINED COMMUNITY ACTION, INC.
Giddings, Texas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Pass Through Identifying Number	CFDA #	Provided to Subrecipients	Federal Expenditures
<u>U.S. Department of Energy</u>				
Passed-through:				
Texas Department of Housing and Community Affairs				
Weatherization Assistance for Low-Income Individuals	56220003756	81.042	\$ -	\$ 51,791.87
Weatherization Assistance for Low-Income Individuals	56210003509	81.042	-	93,985.24
		Total 81.042	-	145,777.11
Total U.S. Department of Energy			-	145,777.11
<u>U.S. Department of Housing and Urban Development</u>				
Passed-through:				
Texas Department of Housing and Community Affairs				
Home Investment Partnerships Program	010536613	14.239	-	86,463.00
COVID19-Emergency Solutions Grant	43206070027	14.231	-	9,867.60
Total U.S. Department of Housing and Urban Development			-	96,330.60
Total Expenditures of Federal Awards			\$ -	\$ 6,335,848.43

NOTE A -- BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Combined Community Action, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B --INDIRECT COST RATE

Combined Community Action, Inc. did not elect to use the 10% de minimis cost rate, as it does not qualify.

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S 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**

Board of Directors
Combined Community Action, Inc.
Giddings, Texas

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 Combined Community Action, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022 and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 14, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Combined Community Action, 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 Combined Community Action, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Combined Community Action, 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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Combined Community Action, 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*.

Combined Community Action, Inc.'s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Combined Community Action Inc.'s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Combined Community Action, Inc.'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

September 14, 2023
Chanute, Kansas

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE**

Board of Directors
Combined Community Action, Inc.
Giddings, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Combined Community Action, 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 Combined Community Action, Inc.'s major federal programs for the year ended December 31, 2022. Combined Community Action, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Combined Community Action, 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 December 31, 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Combined Community Action, 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 Combined Community Action, 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 Combined Community Action, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Combined Community Action, 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 Combined Community Action, 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 Combined Community Action, 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 Combined Community Action, 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 Combined Community Action, 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. 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.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

September 14, 2023
Chanute, Kansas

COMBINED COMMUNITY ACTION, INC.
Giddings, Texas

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

I. SUMMARY OF AUDITOR'S RESULTS

Financial statements:

The auditor's report expresses an unmodified opinion on the financial statements of Combined Community Action, Inc.

Internal Control over Financial Reporting:

Material weakness(es) identified?	<u> X </u>	Yes	<u> </u>	No
Significant deficiencies identified?	<u> </u>	Yes	<u> X </u>	None Reported
Noncompliance or other matters required to be reported under <i>Government Auditing Standards</i> ?	<u> </u>	Yes	<u> X </u>	No

Federal Awards:

Internal control over major programs:				
Material weakness(es) identified?	<u> </u>	Yes	<u> X </u>	No
Significant deficiencies identified?	<u> </u>	Yes	<u> X </u>	None Reported

The auditor's report on compliance for the major federal award programs for Combined Community Action, Inc. expresses an unmodified opinion.

Any audit findings disclosed that are required to
be reported in accordance with 2 CFR 200.516(a)? Yes X No

Identification of major programs:

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Low-Income Home Energy Assistance Program	CFDA 93.568
Community Service Block Grant Program	CFDA 93.569

The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee? X Yes No

II. FINANCIAL STATEMENT FINDINGS

Finding: 2022-001 – Bank Reconciliations

Criteria:

Internal controls should be in place that provide reasonable assurance that the financial system generates records for proper accountability for all funds and assets of the Organization.

COMBINED COMMUNITY ACTION, INC.
Giddings, Texas

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

II. FINANCIAL STATEMENT FINDINGS

Finding: 2022-001 – Bank Reconciliations (Continued)

Condition:

Bank statements were not reconciled timely to the general ledger. Not reconciling the bank accounts on a monthly basis could result in errors or other problems occurring that might not be recognized and resolved on a timely basis. Management and the Board of Directors may be relying on inaccurate financial reports in making decisions that affect the Organization.

Cause:

The Organization did not have adequate staff properly trained in the area of general ledger preparation, reconciliation, and review.

Effect or Potential Effect:

The deficiencies in the design and operation of the internal controls in this area could adversely affect the recording, processing, summarization, and reporting of financial data if activity is not properly recorded in the general ledger when the activity is incurred.

Recommendation:

Additional training for staff is needed in the area of general ledger preparation, reconciliations, and overall use of the general ledger software.

Views of responsible officials:

Management concurs with the finding and will work to develop training and a monitoring system to address the reconciliations. See the Corrective Action Plan on pages 36 and 37 for additional considerations.

Finding: 2022-002 – Payroll

Criteria:

Internal controls should be in place that provide reasonable assurance that employees are paid at the authorized rate.

COMBINED COMMUNITY ACTION, INC.
Giddings, Texas

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

II. FINANCIAL STATEMENT FINDINGS

Finding: 2022-002 – Payroll (Continued)

Condition:

During our testing of payroll, it was found that 3 of 40 payroll checks selected for testing had individuals paid at an incorrect rate.

Cause:

The Organization did not have adequate controls in place to ensure staff are properly being paid.

Effect or Potential Effect:

The deficiencies in the design and operation of the internal controls in this area could adversely affect the recording, processing, summarization, and reporting of payroll, resulting in the improper payment to employees.

Recommendation:

All employee files should contain a document showing the date and rate of pay when an employee was hired and each subsequent approved pay raise and pay rate change. These rates should be reviewed by management on a regular basis and for Organization executives, the board should verify the rates when reviewing board reports. Human resources should be maintaining complete and accurate data on each employee that supports all payroll related data. Someone other than employees responsible for the input of the employee data into the payroll system should review the data for accuracy.

Views of responsible officials:

Management concurs with the finding, has already corrected employees pay that was found to be incorrect, and will work to develop a monitoring system to address the discrepancies. See the Corrective Action Plan on pages 36 and 37 for additional considerations.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

COMBINED COMMUNITY ACTION, INC.
Giddings, Texas

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2022

None



COMBINED COMMUNITY ACTION, INC.
165 WEST AUSTIN • GIDDINGS, TEXAS 78942
979.540.2980 800.688.9065 Fax 979.542.9565
www.ccaction.com

September 14, 2023

Cognizant or Oversight Agency for Audit

Combined Community Action, Inc. respectfully submits the following corrective action plan for the year ended December 31, 2022.

Name and address of independent certified public accounting firm: Jarred, Gilmore & Phillips, PA, P.O. Box 779, 1815 S Santa Fe, Chanute, Kansas 66720.

Audit period: Year ended December 31, 2022.

The findings from the September 14, 2023 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

Finding: 2022-001 – Bank Reconciliations

Recommendation: Additional training for staff is needed in the area of general ledger preparation, reconciliations and overall use of the general ledger software.

Views of responsible officials and planned corrective action: During the year the Organization lost its longtime Chief Financial Officer. Upon her departure it was discovered she was the only employee with adequate knowledge of the accounting software. Since year end the Organization has obtained new accounting software and has provided staff with adequate training and has obtained outside assistance to bring records back up to date in a timely fashion.

Finding: 2022-002 – Payroll

Recommendations: All employee files should contain a document showing the date and rate of pay when an employee was hired and each subsequent approved pay raise and pay rate change. These rates should be reviewed by management on a regular basis and for Organization executives, the board should verify the rates when reviewing board reports. Human resources should be maintaining complete and accurate data on each employee that supports all payroll related data. Someone other than employees responsible for the input of the employee data into the payroll system should review the data for accuracy.

Views of responsible officials and planned corrective action: Since year end, the Organization has revised the payroll process. A new employee's paperwork is reviewed by department managers and the finance department before and after entry into the payroll system. The Executive Director reviews each payroll for accurate pay rates, hours worked, and benefits given before the payroll is processed. When there is a promotion or other change in pay rate, the finance specialist will enter the adjustment, the Chief Financial Officer will review and approve it, and then it will be reviewed again by the Executive Director when the payroll is reviewed, as a whole.

If the Oversight Agency for Audit has questions regarding this plan, please call Kelly Franke, Executive Director, at (620) 365-5717.

Sincerely,

Combined Community Action, Inc.

Combined Community Action, Inc.