



Finance Committee Minutes

Monday, June 13, 2022

Part 2 of 2

FILE: CONTROLLER/CAPTIVE HEALTH 1021-0922/ANALYSIS OF #01-2009-00000

PEACE, INC.
ANALYSIS OF SELF INSURANCE RESERVE
#01-2009-00000
ESTIMATE FOR: 10/21-9/22

REVISED

NOTE: USED 15.43% INCREASE PROPOSED BY HF&C FOR PREMIUM RATE
CLAIMS & NON-CLAIMS, STOP LOSS AND MVP FOR 10/21 - 9/22 ARE INCREASED PER HF&C
24.11775% INCREASE

RESERVE CALCULATION:
MTHLY EXPENDITURES

X 3 MONTHS PER HF&C
ADM FEE MVP 3 MO @ 7362.5
177,582.70

PREPARED BY CFO, AGREED BY HF&C

118,343.75
18,787.78
47,634.52
184,766.05

USING: 125 -EE 946.75
11 -EE + SPOUSE 1,707.98
0 -EE + CHILDREN 2,507.08
19 FAMILY

30,950.40
53,037.90
4,419.83

PROJECTED

PROJECTED

	PREMIUM	CLAIMS & NON-CLAIMS	STOP LOSS	MVP	#01-2009-00000
BALANCE 7/31/21					(497,381.87)
8/21	(171,828.86)	126,491.00	33,062.00	11,180.00	(498,477.73)
9/21	(171,828.86)	126,491.00	33,062.00	11,180.00	(499,573.59)
10/21	(184,767.07)	132,972.00	35,952.90	11,237.00	(504,178.76)
11/21	(184,767.07)	132,972.00	35,952.90	11,237.00	(508,783.93)
12/21	(184,767.07)	132,972.00	35,952.90	11,237.00	(513,389.10)
1/22	(184,767.07)	132,972.00	35,952.90	11,237.00	(517,994.27)
2/22	(184,767.07)	132,972.00	35,952.90	11,237.00	(522,599.44)
3/22	(184,767.07)	132,972.00	35,952.90	11,237.00	(527,204.61)
4/22	(184,767.07)	132,972.00	35,952.90	11,237.00	(531,809.78)
5/22	(184,767.07)	132,972.00	35,952.90	11,237.00	(536,414.95)
6/22	(184,767.07)	132,972.00	35,952.90	11,237.00	(541,020.12)
7/22	(184,767.07)	132,972.00	35,952.90	11,237.00	(545,625.29)
8/22	(184,767.07)	132,972.00	35,952.90	11,237.00	(550,230.46)
9/22	(184,767.07)	132,972.00	35,952.90	11,237.00	(554,835.63)
	(2,560,862.56)	1,848,646.00	497,558.80	157,204.00	
			CONTROL		(554,835.63)

ACTUAL

	PREMIUM	CLAIMS & NON-CLAIMS	STOP LOSS	MVP	HAYLOR FEES	#01-2009-00000
	(134,602.52)	98,006.83	32,427.34	10,980.20		(497,381.87)
	(129,904.94)	89,246.51	31,768.02	10,267.20		(490,570.02)
	(145,928.06)	66,796.32	35,050.50	10,875.10		(522,399.37)
	(146,770.04)	52,799.53	32,533.32	9,208.70		(574,627.86)
	(144,871.57)	164,336.67	31,820.94	9,932.50		(513,409.32)
	(145,974.58)	147,650.65	29,940.21	7,908.50		(473,884.54)
	(149,793.34)	103,388.93	29,398.77	8,917.50		(481,972.68)
	(153,773.70)	85,587.11	30,738.06	9,860.00	7,500.00	(502,061.21)
	(154,972.86)	55,224.38	30,823.53	9,425.00		(561,561.16)
	(154,720.46)	56,264.85	31,991.88	10,512.50		(617,512.39)

P.E.A.C.E., INC.
MONTHLY FINANCIAL STATEMENTS
MAY 31, 2022

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People's Equal Action and Community Effort, Inc.
Statement of Financial Position
As of May 31, 2022

As of
May 31, 2022

ASSETS		
CURRENT ASSETS		
Cash	\$	1,504,605
Receivables		1,492,257
Prepaid Expenses		10,008
Inventory		205,994
Other Assets		94,452
Total CURRENT ASSETS		<u>3,307,316</u>
PROPERTY		
Land		204,793
Buildings		2,742,270
Leasehold Improvements		5,771,992
Vehicles		3,116,289
Equipment		1,072,056
Construction in Progress		10,000
Accumulated Depreciation		(10,419,999)
Total LONG TERM ASSETS		<u>2,497,401</u>
Total ASSETS	\$	<u><u>5,804,717</u></u>

People's Equal Action and Community Effort, Inc.
Statement of Financial Position
As of May 31, 2022

As of
May 31, 2022

LIABILITIES & NET ASSETS	
CURRENT LIABILITIES	
Accounts Payable Trade	\$ 18,015
Short Term Borrowings	
Accrued Payroll & Related Liabilities	639,236
Accrued Compensated Absences	268,296
Accrued Expenses	42,999
Deferred Revenue	1,396,021
Deposits	400
TOTAL CURRENT LIABILITIES	2,364,966
NET ASSETS	
Without Donor Restrictions	3,187,687
With Donor Restrictions	252,064
Total LONG TERM ASSETS	3,439,751
Total LIABILITIES AND NET ASSETS	\$ 5,804,717

People's Equal Action and Community Effort, Inc.
Statement of Activities
For Four Months Ending May 31, 2022

	Annual Budget	Year To Date Budget	Current Year Year To Date	Prior Year Actual Year To Date
REVENUE:				
Direct Contributions & Fundraising	\$ 131,074	\$ 25,000	\$ 56,754	\$ 51,523
Government Agencies	26,064,926	7,902,496	6,435,557	6,251,038
Rental Income	11,328	3,776	3,776	4,576
Service Fees	469,489	156,496	208,449	150,324
Service Fees - Energy & Housing Fee for Service	246,589	82,196	-	8,352
In-Kind Revenue	3,061,966	1,020,655	1,289,998	5,001,506
Dividend, Interest & Other Income				110
Total	29,985,372	9,190,620	7,994,533	11,467,429
EXPENSES				
Salaries	12,589,303	4,119,989	3,745,228	3,557,626
Payroll Taxes & Fringe Benefits	3,626,753	1,191,574	1,136,332	1,115,201
Professional Fees & Contract Services	1,753,807	584,602	257,262	277,855
Conferences & Travel	314,898	104,365	62,133	61,154
Occupancy Costs	1,958,581	652,858	521,988	417,134
Consumable Supplies	2,449,029	811,508	605,787	503,065
Equipment Expense	341,940	112,872	108,839	85,184
Insurance	407,088	135,695	125,225	120,397
Telephone	209,955	69,984	64,721	58,803
Printing, Postage & Dues	137,133	45,233	57,644	42,599
Vehicle Maintenance	226,660	75,553	74,697	51,625
Interest Expense	1,000	333		1,536
Other Costs & Loss on Disposals	338,288	208,361	24,956	23,395
In-Kind	3,066,010	1,020,655	1,289,998	5,001,506
Total	27,420,445	9,133,583	8,074,810	11,317,079
NET SURPLUS (DEFICIT)	2,564,927	57,037	(80,277)	150,350
DEPRECIATION				
Buildings & Leasehold Improvements	(217,261)	(72,596)	(72,550)	(72,703)
Equipment, Vehicles, and Software	(318,658)	(107,392)	(110,541)	(109,603)
Total	(535,919)	(179,988)	(183,091)	(182,306)
CHANGE IN NET ASSETS	\$ 2,029,008	\$ (122,951)	\$ (263,368)	\$ (31,956)

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People's Equal Action and Community Effort, Inc.
Statement of Activities
For Four Months Ending May 31, 2022

	Fundraising	Non-Allocable	Indirect Pool	Trans & Maint
REVENUE:				
Direct Contributions & Fundraising	11,150			
Government Agencies				
Rental Income				
Service Fees				
Service Fees - Energy & Housing Fee for Service			10,280	14,389
In-Kind Revenue				
Dividend, Interest & Other Income				
Total	11,150	-	10,280	14,389
EXPENSES				
Salaries			435,093	
Payroll Taxes & Fringe Benefits		(12)	101,006	862
Professional Fees & Contract Services		(0)	5,607	339
Conferences & Travel			9,290	(1,889)
Occupancy Costs		2	41,485	2,942
Consumable Supplies		389	6,091	1,753
Equipment Expense			26,275	4,326
Insurance			6,130	2,314
Telephone			4,661	150
Printing, Postage & Dues			12,825	
Vehicle Maintenance			705	(14,371)
Interest Expense				
Other Costs & Loss on Disposals	9	1,040	(649,169)	14,389
In-Kind	9	1,418	10,280	10,816
NET SURPLUS (DEFICIT)	11,141	(1,418)	0	3,573
DEPRECIATION				
Buildings & Leasehold Improvements		(69,917)		(2,600)
Equipment, Vehicles, and Software		(107,719)		(972)
Total	-	(177,636)	-	(3,573)
CHANGE IN NET ASSETS	11,141	(179,054)	0	-

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People's Equal Action and Community Effort, Inc.
Statement of Activities
For Four Months Ending May 31, 2022

	Grants	Rental Properties	Other
REVENUE:			
Direct Contributions & Fundraising			45,603
Government Agencies	6,435,557		
Rental Income		3,776	
Service Fees			208,449
Service Fees - Energy & Housing Fee for Service			
In-Kind Revenue	1,260,533		4,797
Dividend, Interest & Other Income			
Total	7,696,089	3,776	258,849
EXPENSES			
Salaries	3,087,762	42	222,331
Payroll Taxes & Fringe Benefits	936,320	7	99,011
Professional Fees & Contract Services	224,309		26,484
Conferences & Travel	51,704		800
Occupancy Costs	443,818	1,105	37,467
Consumable Supplies	838,837		(242,521)
Equipment Expense	76,789		4,021
Insurance	109,511	181	5,075
Telephone	53,672	24	4,049
Printing, Postage & Dues	36,240		8,429
Vehicle Maintenance	81,767		6,597
Interest Expense			
Other Costs & Loss on Disposals	627,811	8	45,306
In-Kind	1,260,533		4,797
Total	7,829,072	1,367	221,847
NET SURPLUS (DEFICIT)	(132,983)	2,409	37,002
DEPRECIATION			
Buildings & Leasehold Improvements			(33)
Equipment, Vehicles, and Software			(1,850)
Total	-	-	(1,883)
CHANGE IN NET ASSETS	(132,983)	2,409	35,119

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PEACE, INC.
CURRENT RATIO
AS OF MAY 31, 2022

	CURRENT ASSETS	CURRENT LIABILITIES	CURRENT RATIO	DIFFERENCE IN DOLLARS
1/31/05	2,029,803	2,184,993	92.90%	(155,190)
1/31/06	1,589,391	1,792,909	88.65%	(203,518)
1/31/07	1,775,617	1,891,171	93.89%	(115,554)
1/31/08	2,321,076	2,355,826	98.52%	(34,750)
1/31/09	1,576,343	1,754,019	89.87%	(177,676)
1/31/10	3,286,876	3,284,911	100.09%	2,865
1/31/11	3,744,177	3,531,750	106.01%	212,427
1/31/12	2,306,292	1,886,324	122.26%	419,968
1/31/13 - FIRST CLOSE	1,949,478	1,278,319	152.50%	671,159
1/31/14 - FIRST	1,493,007	895,712	166.68%	597,295
1/31/15 FINAL	2,679,027	2,135,917	125.43%	543,110
1/31/16 FIRST CLOSE	2,312,267	1,667,694	138.65%	644,573
1/31/17 PRELIM	2,036,080	1,398,479	145.59%	637,601
1/31/18 - FIRST CLOSE	2,008,901	1,523,164	131.89%	485,737
1/31/19 FINAL	2,353,073	1,919,548	122.58%	433,525
1/31/20 FIRST CLOSE	2,283,412	1,826,420	125.02%	456,992
1/31/21 - FIRST CLOSE	2,694,357	1,556,977	173.05%	1,137,380
2/28/21	3,244,586	2,170,771	149.47%	1,073,815
3/31/21	2,998,425	1,904,585	157.43%	1,093,840
4/30/21	2,696,464	1,595,652	168.57%	1,096,812
5/31/21	2,871,159	1,794,081	160.04%	1,077,078
6/30/21	2,556,664	1,550,607	164.88%	1,006,057
7/31/21	2,580,559	1,619,575	159.34%	960,984
8/31/21	2,317,468	1,376,283	168.39%	941,185
9/30/21	2,320,368	1,395,278	166.30%	925,090
10/31/21	3,151,869	2,183,206	144.37%	968,663
11/30/21	3,066,927	2,151,924	142.52%	915,003
12/31/21	3,062,677	2,138,931	143.19%	923,746
1/31/22 - FIRST CLOSE	3,110,417	1,994,875	155.92%	1,115,542
2/28/22	2,838,344	1,833,046	160.30%	1,105,298
3/31/22	3,307,316	2,364,966	139.85%	942,350
4/30/22				
5/31/22				

AS OF:

NOT CALCULATED AS 1/31/21 NOT CLOSED FOR FISCAL YEAR END

NOT CALCULATED AS 1/31/22 NOT CLOSED FOR FISCAL YEAR END

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PEACE, INC.
FINANCIAL STATEMENT NOTES AND COMMENTS
AS OF MAY 31, 2022

CURRENT RATIO STATUS

The current ratio is an analysis of current assets divided by current liabilities. The goal is to have at least 100%, to ensure we have enough current assets to cover our current liabilities.

The current ratio for May 31, 2021 is 140%, which equates to current assets \$942,350 higher than current liabilities.

NET SURPLUS (DEFICIT) BEFORE DEPRECIATION

The budgeted net income before depreciation year to date is \$57,037 and actual is (\$80,277). The change in net assets after depreciation is (\$263,368).

An overview of the components making up this (\$80,277) is:

From Normal Operations:

Senior Nutrition	59,422
Centro	14,198
Fundraising	11,141
Transportation & Maintenance	3,573
Rental Properties	2,409
Energy & Housing Fee for Service	-
Non-Allocable	(1,418)
Other	(2,215)
Indirect Cost not allowed on grant	(10,881)
	<u>76,229</u>

From "Timing Differences" (over period of more than one year the net effect is \$0)

Fixed Asset Purchases	74,128
Revenue Recognition	(223,627)
Special Donation Accounts	(7,006)
	<u>(156,505)</u>
	<u>(80,275)</u>

TOTAL FUNDRAISING REVENUE:

COST CENTER #100 FUNDRAISING (WITH TRANSFERS)

SPECIAL DONATION ACCOUNTS

MEAL CONTRIBUTIONS

11,150
15,793
29,810
56,754

LINE OF CREDIT

BALANCE BEGINNING OF MONTH

\$

BALANCE AT END OF MONTH

\$

Current month interest expense

NA

Date interest paid

NA

CAPITAL IMPROVEMENT/REPAIR CASH ACCOUNT

Balance at Beginning of Month

\$

431,727.64

Balance at End of Month

\$

431,727.64

INDIRECT RATE

The final rate for year ending 1/31/21 IS 21.6%

The provisional rate for 2/1/21 - 1/31/24 is 24.00%

5/21

20.33%

5/20

21.16%

(8)

ANALYSIS OF IN-KIND AND HEAD START ADMINISTRATIVE RATES:

Unless otherwise stated, the booked In-Kind includes entries are through the previous month, due to the quick close of financial statements each month. Therefore, the In-Kind below includes an estimate for the current month based on actual for the prior month.

IN-KIND (MAJOR GRANTS)

	IN-KIND	EXPENDITURES	%	REQUIRED
2409 Head Start	1,409,895	3,281,978	0.43	0.2234
(In-Kind is posted in subsequent month)				

NOTE: CAN ALSO USE UPK FUNDING AS IN-KIND, NOT INCLUDED ABOVE.

4018 CSBG

484,606	1,058,436.86	0.46	N/A
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NOTE: RECEIVED \$3,753,000 DONATION FROM RALPH LAUREN

ADMINISTRATIVE RATE

	HEAD START ADMIN. RATE	(NOT TO EXCEED) REQUIRED
2408 Head Start	0.09	0.15

WEATHERIZATION FEE FOR SERVICE PROGRAMS

Net income for Fee for Service programs is:

	Current Month	Year To Date
9125 Empower New York	-	-
9310 DEHS Fee for Service	-	-
9600 Multifamily Performance	-	-
	-	-
	-	-

ACCRUAL ACCOUNTING

We are accruing invoices for not only the indirect pool, but also any projects that are not cash basis. This includes projects such as the rental locations and temporarily restricted accounts waiting for year end.

DEPRECIATION

Purchases with grant funds - we recognize the revenue when we purchase the fixed asset. Then in subsequent years, we must reflect the depreciation as an expense that hits our "Change in Net Assets".

PEACE, INC.
COMPARATIVE INFORMATION BY PROGRAM
AS OF MAY 31, 2022

CC	REVENUE			NET			PROGRAM
	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	
3570 BBBS OSWEGO	5,000	4,667	2,537	(1,071)	(357)	(455)	BBBS
3571 BBBS OSWEGO						(5,100)	BBBS
3630 ***BBBS BNY MELLON	15,000	5,000	11,198	(16,125)	(5,375)	(1,633)	BBBS
3659 BBBS ONONDAGA CO.			(12)	(3,441)	(1,147)		BBBS
3660 BBBS ONONDAGA CO.						27	BBBS
3662 BBBS ONONDAGA CO.	29,800	9,933					BBBS
3665 ***BBBS ARBY'S	7,500	2,500	76,958				BBBS
3682 ***BBBS JOHN BEN SNOW	259,829	86,610	4,613				BBBS
4018-554 CSBG	16,000	5,333					BBBS
9144 BBBS UNITED WAY	333,129	111,043	95,293	(20,637)	(6,879)	(7,161)	
152 CAPITAL IMPROVE/REPAIR				(3,000)	(1,000)		CAPITAL IMPROVE
				(3,000)	(1,000)		
9082 CENTRO	469,489	156,496	156,179	42,681	14,227	14,198	CENTRO
	469,489	156,496	156,179	42,681	14,227	14,198	
3003 EARLY CHILDHOOD PATH	174,391	58,130	39,961				COMM SVC
3004 AEI CHILDHOOD PATH			3,748				COMM SVC
4018-502 CSBG	238,247	79,416	158,217				COMM SVC
4018-530 CSBG	18,329	6,110	1,670				COMM SVC
4018-532 CSBG	172,276	57,425	37,223				COMM SVC
4018-533 CSBG	153,190	51,063	35,826				COMM SVC
4018-534 CSBG	148,537	49,512	54,654				COMM SVC
4018-535 CSBG	82,324	27,441	21,731				COMM SVC
4018-536 CSBG	133,085	44,362	50,912				COMM SVC
4018-537 CSBG	177,255	59,085	99,288				COMM SVC
4189 CSBG CARES	967,932	322,644	268,771	63,180	21,061	3,268	COMM SVC
4193 ***KEY BANK DYJ ESFR						(90)	COMM SVC

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TEN

9015	CEFR	100	DONATIONS
9260	FGP RECOGNITION		DONATIONS
9500	MISC - HS		DONATIONS
9506	FOOD PANTRY	(972)	DONATIONS
10801	HS ADMINISTRATION	(80)	DONATIONS
10802	HS B'VILLE	(254)	DONATIONS
10804	HS JORDAN	(30)	DONATIONS
10805	HS LIVERPOOL		DONATIONS
10810	HS LAFAYETTE	(242)	DONATIONS
10816	HS SUMNER	(1,250)	DONATIONS
10823	CSFR	(8,354)	DONATIONS

②

PEACE, INC.
COMPARATIVE INFORMATION BY PROGRAM
AS OF MAY 31, 2022

CC

REVENUE

CC	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL
10830 EASTWOOD SENIOR CENTER			
10838 SENIOR SERVICES			
10839 SSFRC COORD SPECIAL			100
10842 COUNTY WEST KIDZ RULE			
10849 HS MERRICK			237
10850 EASTWOOD SENIOR CENTER			
10854 BBBS OTHER			9,081
10856 CSFRC			750
10866 TRANSPORTATION			
10867 FSD LUNCH & LEARN			50
10868 EMPLOYEE EMERG			
10875 SSFRC SENIORS			
10877 BBBS COUNTRY RUN			
10878 BBBS SCHOLARSHIP			2,750
10879 CSFRC DOMESTIC VIOLENCE			
10880 CWFRC COORD SPECIAL			
10881 A CAUSE TO CELEBRATE			
10884 GEAR FOR GOOD			2,500
			15,793
9125 EMPOWER	167,559	55,853	-
9310 DEHS FEE FOR SERVICE	79,030	26,343	-
	246,589	82,196	-
3902 ECC OFA	25,000	8,333	
3903 ECC OFA			17,384
4202 ECC DEFRANCISCO	73,425	24,475	
4018-584 CSBG	213,327	71,109	58,963
	311,752	103,917	76,347

NET

	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	PROGRAM
				(5) DONATIONS
				DONATIONS
			100	DONATIONS
				DONATIONS
			237	DONATIONS
			(28)	DONATIONS
			2,950	DONATIONS
			(1,036)	DONATIONS
				DONATIONS
			18	DONATIONS
			(505)	DONATIONS
			(3)	DONATIONS
			(830)	DONATIONS
			2,750	DONATIONS
			(950)	DONATIONS
			(2,818)	DONATIONS
			(188)	DONATIONS
			2,500	DONATIONS
			(8,890)	
				E&H FFS
		(1,540)	(513)	E&H FFS
		14,818	4,939	
		13,278	4,426	
				EASTWOOD
				EASTWOOD
				EASTWOOD
				EASTWOOD

PEACE, INC.
COMPARATIVE INFORMATION BY PROGRAM
AS OF MAY 31, 2022

CC

	REVENUE			NET			PROGRAM
	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	
3328 FGP CNCS	447,841	149,280	138,130				FGP
3495 NYS OFFICE FOR THE AGING	5,874	1,958					FGP
3496 NYS OFFICE FOR THE AGING			866				FGP
	453,715	151,238	138,996				
1700 FOOD SERVICES			4,797				
3239 FSD OFA	474,973	158,324	162,161	(75,000)	(25,000)	29,611	FOOD SVC
4018-581 CSBG	185,135	61,712	59,471				FOOD SVC
9360 FOOD SERV - MEAL CONTR	75,000	25,000	29,810	75,000	25,000	29,810	FOOD SVC
	735,108	245,036	256,239		0	59,422	
100 FUNDRAISING	56,074		11,150	40,408	(17)	11,141	FUND
	56,074		11,150	40,408	(17)	11,141	
3101 HTFC - P PLUS	287,500	95,833	166	13,308	4,436		HCR
3102 NYS HEAP WX ARPA			1,118				HCR
3131 DHCR - LANDLORD CONTR			52,270				HCR
3189 HCR 3/1/22	3,164,208	1,054,736	600,656	128,182	42,728	54,227	HCR
3192 HCR 3/23			167,250			(2,850)	HCR
	3,451,708	1,150,569	821,460	141,490	47,164	51,377	
2011 HS STABILIZATION							HS
2098 CACFP	270,400	90,133	291,696				HS
2205 ***GRO MORE GARDEN	284,000	94,667		(1,500)	(500)	(1,327)	HS
2208 HS/EHS COVID 19	217,848	72,616	90,836				HS
2209 HS/EHS ARP	840,689	280,230	280,095				HS
2408 HEAD START	18,267,368	5,303,310		2,357,437	1		HS
2409 HEAD START			4,388,915				HS
2458 HS T&TA	106,150	35,383					HS
2459 HS T&TA			33,983				HS

PEACE, INC.
COMPARATIVE INFORMATION BY PROGRAM
AS OF MAY 31, 2022

CC	REVENUE			NET			PROGRAM
	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	
2558 EHS T&TA	70,651	23,550	9,723				HS
2559 EHS T&TA			350,728			(163,287)	HS
2608 SYRACUSE UPK	749,585	249,862	6,763			(4,939)	HS
2908 LIVERPOOL EPK	34,000	11,333	5,452,740	2,355,937	(499)	(169,552)	HS
	20,840,691	6,161,084					
1010 MAIN OFFICE			8,700				INDIRECT POOL
1014 SUPPLEMENTAL COSTS				(201,949)	(67,316)	(65,783)	INDIRECT POOL
1020 EXECUTIVE OFFICE				(82,500)	(27,500)		INDIRECT POOL
1030 HR				(363,878)	(87,761)	(87,438)	INDIRECT POOL
1040 FISCAL				(494,009)	(145,246)	(134,391)	INDIRECT POOL
1070 MIS			1,580	(818,729)	(234,741)	(246,636)	INDIRECT POOL
1080 PROGRAM OVERSIGHT				(229,384)	(66,573)	(70,998)	INDIRECT POOL
1090 BOARD OF DIRECTORS				(257,614)	(73,999)	(69,315)	INDIRECT POOL
1095 INDIRECT POOL ALLOCATION			10,280	(14,995)	(2,100)	(300)	INDIRECT POOL
				2,483,059	705,236	674,861	INDIRECT POOL
					0		
150 NON-ALLOCABLE				(12,200)	(4,067)	(1,418)	NON-ALLOC
153 NON-ALLOCABLE DEPREC				(530,794)	(176,931)	(177,636)	NON-ALLOC
				(542,994)	(180,998)	(179,054)	
3758 OPWDD	73,238	24,413	23,882				PROJ CONN
4018-552 CSBG	16,616	5,539	5,985				
	89,854	29,951	29,867				
3487 OFA N'HOOD ADV	41,000	13,667	7,121				PROJ ROSE
3488 OFA EISEP	46,620	15,540	9,023				PROJ ROSE
3497 OFA N'HOOD ADV			5,357				PROJ ROSE
3498 OFA EISEP	5,245	1,748	288				PROJ ROSE
4018-311 CSBG	92,865	30,955	1,744				PROJ ROSE
			23,533				

PEACE, INC.
COMPARATIVE INFORMATION BY PROGRAM
AS OF MAY 31, 2022

CC	REVENUE			NET			PROGRAM
	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	ANNUAL BUDGET	YTD BUDGET	YTD ACTUAL	
7020 TULLY	4,800	1,600	1,600	1,377	459	683	RENTALS
7042 TULLY - ARISE	6,528	2,176	2,176	4,868	1,623	1,725	RENTALS
	11,328	3,776	3,776	6,245	2,082	2,409	
1500 TRANSPORTATION							TRANS & MAINT
1600 MAINTENANCE			14,389				TRANS & MAINT
			14,389				
9819 YEAR END ACCRUALS			(69,495)			11,078	Y/E ACCRUALS
			(69,495)			11,078	
MINOR DIFF							
	29,985,372	9,190,620	7,994,533	2,029,008	(122,959)	(263,368)	
	29,985,372	9,190,620	7,994,533	2,029,008	(122,951)	(263,368)	
					(8)		

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P.E.A.C.E., INC.
SUPPLEMENTAL FINANCIAL INFORMATION
PREPARED FOR FINANCE COMMITTEE
AS OF MAY 31, 2022

NOTE: All cost center Statement of Activities are available for all Finance Committee and Board Meetings
A copy of the Fiscal Policy and Procedure manuals is present at all Finance Committee and Board Meetings.
Note - there are no Finance Committee or Board meetings during the months of July and August.
Finance Committee meetings were held remotely during covid 19 period.

UNRELATED BUSINESS INCOME (TO BE UPDATED PERIODICALLY)

OUTSIDE OF COUNTY:

BBBS OSWEGO CO. GRANT
MULTIFAMILY PERFORMANCE PROGRAM

NOT UNRELATED BUSINESS PER AUDITORS

OUTSIDE OF LOW INCOME GUIDE:

ASSISTED HOME PERFORMANCE

TOTAL

TOTAL REVENUE

%

GUIDE - % OF ALL REVENUE

	-
	7,994,533
	0%
	15% - 30%

1

BANK ACCOUNTS

BANK	DESCRIPTION	G/L ACCT #	BALANCE AT MONTH END
KEY BANK	Operating	01-1000-00000	959,878
KEY BANK	DHCR Landlord Contr.	01-1004-00000	3,216
M&T	Operating for HS	01-1010-00000	23,405
KEY BANK	Capital Improvement/Repair Account	01-1012-00000	431,728
KEY BANK	Health Captive Account	01-1015-00000	78,329
All Petty Cash			8,050
			<u>1,504,605</u>

NOTE: The two main operating accounts for Key Bank and M&T are reconciled before statements are released for the month. The remaining account reconciliations are due by the end of the subsequent month. Petty cash are reconciled quarterly.

NOTE:

Due to social distancing for COVID 19, Finance Committee meetings are held remotely. Therefore, there may not be a member present to sign the reconciliations. Note that there are no Finance Committee Meetings in July or August.

OPERATING CASH ACCOUNTS:

REVIEWER

4/22

KEY BANK

658

Bob Tackman

M&T

6200

Bob Tackman

The above operating bank account reconciliations are presented to the Finance Committee, and a committee member initials upon review. The reconciliations are presented for the prior month, as we close and present monthly financial statements so quickly.

(7)

CREDIT CARD STATEMENTS:

4/22

NOT APPLICABLE DURING THE SUMMER MONTHS OF JULY AND AUGUST

KEY BANK (OPERATING AND DMV)
GENERAL PURCHASES

Patricia Usherwood

1720 AND -9177

HOME DEPOT

-5148

USED BY E&H, MAINTENANCE

Dave Scharoun

Note: Staff member responsible for Home Depot 12/20 reconciliation is not in office today. Will submit next month.

WEGMANS

VARIOUS

Patricia Usherwood

USED BY HEAD START, FOOD SERVICES

WEX

-4050-6

Eric Caballero

USED BY VARIOUS DIRECTORS - OIL CHANGES

The above credit card statements are presented to the Finance Committee, and a committee member initials upon review. The credit card statements are for the prior month as we close the books quickly.

NOTE: There has been no review of items below as meetings are not held during the months of July and August. Since the inception of COVID 19, there have been no onsite Finance Committee meetings

OTHER TO REVIEW:

FINANCE
COMMITTEE
REVIEW

Cost Allocation

12/9/19

NYS Vendor Responsibility Questionnaire (simi-annual)
Copy available for review

3/11/19

Cash Receipts - periodic

9/10/18

Cash Disbursements - periodic

5/18/2016

3

AGED ACCOUNTS RECEIVABLE AS OF APRIL 30, 2022

See statement attached.	TOTAL	CURRENT	1-30	31-60	61-90	OVER 90
	1,319,610 100.00%	869,971 66%	417,431 32%	26,421 2%	- 0%	5,787 0%

Description of items over 90 days old - see attached for information

Note: The amounts shown are for the prior month, as the reconciliations are not due until the end of the month after the month reported.

AGED ACCOUNTS PAYABLE AS OF MAY 31, 2022

M&T BANK

%	TOTAL	CURRENT
---	-------	---------

None

of invoices over 90 days old 0

CURRENT

TOTAL

KEY BANK

%

Description of items over 90 days old:

None

of invoices over 90 days old

0

ACCOUNTING AND FINANCIAL POLICIES AND PROCEDURES MANUAL and TRAINING

The Controller will present the Form 990 and the CHAR500 for the year ending January 31, 2022.
These will be signed by the Board President.

LEGAL

RE: BBBS

On 7/26/21 PEACE, Inc. was served with a summons of complaint from Steven Malone (Plaintiff) against Big Brothers Bis Sisters of America, BBBS of Oneida County, BBBS of Mohawk Valley, Inc. and PEACE, Inc. pursuant to the New York's Child Victims Act for allegations of events from 1973 - 1975. PEACE, Inc. began it's BBBS program in 1980, several years after the date of activities alleged by the plaintiff. PEACE, Inc. was not involved in this incident, as we did not have a program at that time. Hartford Insurance has found an old policy from 1978 that might cover claim should the need arise. Our attorney has sent a request for an extension until 10/14/21.

We are still researching the insurance coverage for this time period. John Bruzdinski provided Lindsey Hazelton the legal counsel for BBBSA for her to contact.

PEACE, Inc. forwarded information from a 1993 annual report to L. Hazelton that the PEACE, Inc. BBBS program started in the 1980's.

As of March 21, 2022 we received an email from Lindsey Hazelton, our attorney. She states that she feels no affidavits will be necessary, and they have sufficient information needed to discontinue the action against PEACE, Inc.

A Notice of Dismissal was filed April 7, 2022, so the case is closed.

We received a notice April 7, 2022 that the complaint was dismissed.

RE: DISCRIMINATION

In November 2021 we received a notice from EEO in Buffalo on a discrimination claim. Our attorneys are sending out a response the week of November 8, 2021. It has been reported as a notice only claim to Philadelphia. Our attorney informed us 12/22/21 that a Position Statement was issued in response to the EEOC request for information. It is in the investigative stages.

As of April 25, 2022, the attorney's office reports that there is no activity when they reviewed the EEOC portal. On May 19, 2022 we received a notice from the NY State Division of Human Rights on the complaint of discrimination. The information was forwarded to the attorney to respond on 5/26/22.

RE: STAFF MEMBER VEHICLE ACCIDENT

On 1/25/22 our PEACE, Inc. vehicle was in an accident where there was vehicle damage. The claim was initially processed 2/16/22. We will readress the claim reimbursement to us, as the actual quote for the damage was higher than anticipated. Also, we subsequently received a letter from the other party's attorney on 2/28/22 requesting information and evidence.

TRIAL BALANCE AS OF MAY 31, 2022

Balance of Trial Balance at month end (should be \$0)

Verified by CFO is \$0

FISCAL VOUCHERING FOR ALL GRANTS

The CFO maintains a list of due dates for all grant vouchers.

All grant vouchers have been sent during the month

Yes

VOUCHERING FOR ALL OTHER BILLINGS (RENTS, CENTRO, ETC)

The CFO maintains a list of due dates for all vouchers.

All other vouchers have been sent during the month

Yes

REQUIRED TAX FILINGS

The CFO has reviewed that all required tax filings have been submitted on time (payroll and corporate)

Yes

CASH FORECAST

The CFO will prepare cash forecasts as needed.

MEAL COUNTS - MAY 2022

Breakfast	4,627
Lunch	4,891
Snack	4,443
Total Attended	5,247

PEACE, INC.
ACCOUNTS RECEIVABLE
AS OF APRIL 30, 2022

INCLUDE IN		ACCT DESCRIPTION		BALANCE AT 4/30/22				
ACCT #	A/R PROJECT			CURRENT	1-30	31-60	61-90	OVER 90
01-1100-00000	150 NON-ALLOC			-				
01-1100-00000	1040 FISCAL			-	5,787.00			
01-1100-00000	1700 PICKARD DRIVE			-	4,998.88			
01-1100-00000	2098 CACFP			-	185,034.37			
01-1100-00000	2207 HS COVID 19			-				
01-1100-00000	2208 HS CRRSA			-	659.26			
01-1100-00000	2209 HS ARP			-	27,882.65			
01-1100-00000	2210 HS COVID19 CARRYOVER			-				
01-1100-00000	2408 HS			-				
01-1100-00000	2409 HEAD START			-	154,165.37			
01-1100-00000	2458 HS T&TA			-				
01-1100-00000	2459 HS T&TA			-	631.21			
01-1100-00000	2558 EHS T&TA			-				
01-1100-00000	2559 EHS T&TA			-				
01-1100-00000	2608 SYRACUSE UPK			-	380,758.97			
01-1100-00000	2908 LIVERPOOL EPK			-				
01-1100-00000	3003 ALLIANCE FOR ECONOMIC INCLUSION			-	17,859.54			
01-1100-00000	3187 HCR			-				
01-1100-00000	3189 HCR 4/21 - 3/22			-	17,728.77	125,975.66	26,421.09	
01-1100-00000	3192 HCR			-	94,280.32			
01-1100-00000	3239 OFA			-	88,913.49			
01-1100-00000	3327			-				
01-1100-00000	3328 CNCS			-	50,950.94			
01-1100-00000	3366 ELMCREST CHILDREN'S CENTER			-				
01-1100-00000	3485 NEIGHBORHOOD ADVISOR			-				
01-1100-00000	3486 EISEP			-				
01-1100-00000	3487 NEIGHBORHOOD ADVISOR			-	4,335.24			
01-1100-00000	3488 EISEP			-				

5,787.00 PARKING TAX, PER BONADIO 4/29/22,
THIS IS STILL COLLECTIBLE

8

PEACE, INC.
ACCOUNTS RECEIVABLE
AS OF APRIL 30, 2022

INCLUDE IN		ACCT DESCRIPTION	BALANCE AT 4/30/22				
ACCT #	A/R PROJECT		CURRENT	1-30	31-60	61-90	OVER 90
01-1100-00000		3496 OFFICE FOR AGING	-	-	-	-	-
01-1100-00000		3497 NEIGHBORHOOD ADVISOR	-	-	-	-	-
01-1100-00000		3498 EISEP	-	-	-	-	-
01-1100-00000		3470 OSWEGO COUNTY	-	-	-	-	-
01-1100-00000		3497 NEIGHBORHOOD ADV	2,410.33	-	-	-	-
01-1100-00000		3498 PROJ ROSE - EISEP	61.41	-	-	-	-
01-1100-00000		3570 OSWEGO COUNTY	-	-	-	-	-
01-1100-00000		3571 OSWEGO COUNTY	2,232.71	-	-	-	-
01-1100-00000		3660 ONONDAGA COUNTY OFA	3,527.30	-	-	-	-
01-1100-00000		3665 BBBS ARBY'S	-	-	-	-	-
01-1100-00000		3756 OPWDD	-	-	-	-	-
01-1100-00000		3757 OPWDD PROJ CONNECTION	-	-	-	-	-
01-1100-00000		3902 ONONDAGA COUNTY OFA	-	-	-	-	-
01-1100-00000		3903 COUNTY OF ONONDAGA OFA	5,723.02	-	-	-	-
01-1100-00000		4018 CSBG	-	-	-	-	-
01-1100-00000		4167 CSBG RE-ENTRY	-	-	-	-	-
01-1100-00000		4169 ESPRI/HOPE DUNK YOUR JUNK	-	-	-	-	-
01-1100-00000		4169 ESPRI/HOPE DESFRC DUNK JUNK	-	-	-	-	-
01-1100-00000		4185 CDBG DUNK YOUR JUNK	-	-	-	-	-
01-1100-00000		4191 HPNAP	-	-	-	-	-
01-1100-00000		4194 SCSD ESFRC	-	-	-	-	-
01-1100-00000		4196 UNITED WAY EITC	-	-	-	-	-
01-1100-00000		4198 HOUSING VISIONS	1,397.37	-	-	-	-
01-1100-00000		4195 VERA HOUSE	952.80	-	-	-	-
01-1100-00000		4202 ECC DEFRANCISCO	26,575.00	-	-	-	-
01-1100-00000		4203 ESFRC/WSFRC SCSD ALTER	15,692.24	-	-	-	-
01-1100-00000		4206 ONONDAGA COUNTY GUN VIOLENCE	-	-	-	-	-

PEACE, INC.
ACCOUNTS RECEIVABLE
AS OF APRIL 30, 2022

INCLUDE IN		ACCT DESCRIPTION	BALANCE AT				
ACCT #	A/R PROJECT		4/30/22	CURRENT	1-30	31-60	61-90
							OVER 90
01-1100-00000	4208 UNITED WAY EITC		4,049.50	4,049.50			
01-1100-00000	4209 SAVE THE RAIN		10,000.00	10,000.00			
01-1100-00000	4210 ONONDAGA CNTY-HEALTH DEPT		3,000.00	3,000.00			
01-1100-00000	4899 COVID-19						
01-1100-00000	5106 KRESGE		11.36	11.36			
01-1100-00000	7020 TULLY						
01-1100-00000	7070 ESFRS BABY BACK						
01-1100-00000	9082 CENTRO		42,582.55	42,582.55			
01-1100-00000	9125 EMPOWER						
01-1100-00000	9143 UNITED WAY						
01-1100-00000	9144 UNITED WAY						
01-1100-00000	9310 DEHS FEE FOR SERVICE						
01-1100-00000	9818 Y/E ACCRUALS 1/31/21						
01-1100-00000	10882 VOLL FOUND		7,000.00	7,000.00			
01-1103-00000	1040 A/R MISC		8,011.75	8,011.75			
01-1215-00000	PAYROLL SUSPENSE						
			1,319,610.10	869,970.88	417,431.13	26,421.09	5,787.00
			1,319,610.00				
			0.10				

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POLICIES ASSOCIATED WITH EXPENDITURES AND DISBURSEMENTS

71. PURCHASING POLICIES AND PROCEDURES

72. Overview (2/11/08) (2/16)(10/19)

THE POLICIES DESCRIBED IN THIS SECTION APPLY TO ALL PURCHASES MADE BY PEACE, INC.

ADDITIONAL POLICIES APPLICABLE ONLY TO THOSE PURCHASES MADE UNDER FEDERAL AWARDS ARE DESCRIBED IN THE SECTION "POLICIES ASSOCIATED WITH FEDERAL AWARDS." (Section 184)

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

The goal of these procurement policies is to ensure that materials and services are obtained in an effective manner and in compliance with the provisions of applicable Federal statutes and executive orders.

Relevant OMB circulars and Uniform Guidance are reviewed periodically (and whenever changes to circulars) to ensure adherence to directives.

72.1 Procurement Procedures (2/16)

Refer to CFR , Subpart D, sections 200.317-200.326

73. Responsibility for Purchasing (2/11/08)

All department and project Directors shall have the authority to initiate purchases on behalf of their department or project, within the guidelines described in this policies manual. In addition, department directors may delegate purchasing authority to responsible individuals within their department. The fiscal department shall maintain a current list of all authorized department and project signors.

The accounting department shall be responsible for processing purchase orders. The Executive Director and/or CFO have approval authority over all purchases, and shall make the final determination on any proposed purchases where budgetary or other conditions may result in denial.

The purchasing system of the Agency shall be overseen by the Purchasing Director. The Purchasing Director can review a requisition or purchase at any time.

74. Non-Discrimination Policy

All vendor contractors who are the recipients of Agency funds, or who propose to perform any work or furnish any goods under agreements with PEACE, Inc. shall agree to these important principles:

1. Vendor Contractors will not discriminate against any employee or applicant for employment because of race, religion, color, sexual orientation or national origin, except where religion, sex, or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the vendor contractors.

75. Purchasing Overview (11/12), (2/16) (9/18) (5/21)

Before committing to a purchase with a new vendor contractor, the Purchasing Dept. confirms that the vendor contractor is not on the suspension/debarment list. On the Purchase Order Checklist there is an indication if this is a new vendor contractor.

We can categorize our disbursements into three types:

- Purchase Orders required – items we will receive an invoice for

 - Require a "Purchase Order Checklist" to be completed by accounting or Purchasing department

- Cash Disbursement – no invoice will be received – example – expense reports and credit card payments

- Recurring Payments – leases and contracts and standard payments (example - utilities)

 - Includes master list of recurring, and coversheet for each with documentation attached in a folder

As PEACE, Inc. is exempt from NYS sales tax, no NYS sales tax is to be charged directly or indirectly to any grant. We do everything possible to eliminate sales tax. However, on occasion a minor amount of sales tax may be charged. If so, it needs to be approved by the Controller, Purchasing Director or CFO, and charged to "non-allocable". Some tax payments are required such as for flights, hotels, etc., and are allowed on the grants.

There are 3 purchasing dollar levels. Refer to CFR, Subpart D, 200.320. We will use the dollar levels included below:

Micro purchases – below \$10,000

Small purchases – \$10,000 – below \$100,000

Large purchases – \$100,000 and higher

76. Use of Purchase Orders (11/13)(6/17)

It is the policy of PEACE, Inc. to utilize a purchase order system. A properly completed purchase order or Cash Disbursement form shall be required for each purchase decision with the exception of petty cash accounts, recurring payments, travel advances and expense reimbursements, cash advances, etc. which require a separate form described elsewhere in this manual. Also, professional services such as legal or accounting, do not require a purchase order, but fees will be analyzed periodically. A

"Purchase Order Checklist" will be attached to a properly completed purchase order to indicate at a minimum:

1. PO Date
2. Determine whether allowable under grant and initial
3. Indicate no sales tax included
4. If item \$5,000 or more and fixed asset, notify Senior Accountant, OR Construction in Progress, acct #1540
5. If fixed asset must have lease vs buy analysis form
6. Indication that funds are available
7. Three quotes, indication NYS Contract, or Sole Source attached as required
8. Required signatures
9. Receipt of items
10. Recognition of Davis Bacon if applicable

Purchase orders shall be pre-numbered and kept in a secure area in the accounting department, and issued upon request from an authorized purchaser. All purchase orders are logged out by the accounting department when disbursed to employees/program managers.

If the purpose of the purchase is not readily apparent, a written description of the nature of the purchase and how it relates to the applicable grant shall be attached.

A "Purchase Order Check List" will be attached to each Purchase Order to ensure all items are considered, and we have adequate support for payment. Each Purchasing staff member will initial/date the review items as they review through the receiving of product area and sign-off as all complete up to that point. The Accounts Payable Specialist will initial/date the invoice area of the checklist and sign-off that all is complete.

The Purchasing Department reviews the open purchase order file on a periodic basis to ensure the open purchase order file is up to date.

77. Authorizations and Purchasing Limits (11/13), (2/16)(11/16) (2/17)(2/18)
(9/18)(10/1)(11/18)(10/19)(01/20)(9/21)(11/21)(01/22)

The following table displays required approval levels used by PEACE, Inc. for purchases, whether using a Purchase Order or a Cash Disbursement Request.

If there is a required PO, there will be a Purchase Order Checklist attached.

If a PO is required, the PO will be written before the order is placed.

Any specific grantor requirements must be identified and adhered to.

Requisition Requests are not required.

Total Amount of Purchase	Signatures required to Purchase	Solicitation Process	Documentation of Decision
--------------------------	---------------------------------	----------------------	---------------------------

Petty Cash	Project Director	Open and free competition as a variety of vendor contractors are used	Invoice/Receipt
-------------------	------------------	---	-----------------

MICRO-PURCHASE Less than \$10,000	LESS THAN \$2,000 Program Director-before Purchase Purchasing Director-can be after purchase date Accountant-can be after purchase date \$2,000-LESS THAN \$5,000 Program Director Purchasing Director Accountant	No quotes required Price must be considered reasonable based on research, experience, purchase history, or other information. Purchase can be made from a contractor successfully used in the past, with reasonable pricing. To the maximum extent practicable, micro-purchases will be equitably distributed among qualified suppliers, provided pricing is reasonable. PEACE may utilize annual bids for suppliers of recurring purchases.	Purchase Order or Cash Disbursement Request Invoice/Receipt PO Checklist if using PO
---	---	---	---

	<u>\$5,000 - LESS THAN \$10,000</u> Program Director Purchasing Director Accountant Executive Director CFO		
<u>SMALL PURCHASE</u> <u>\$10,000 - less than an \$100,000</u>	Program Director Purchasing Director Accountant Executive Director CFO	One of: 3 quote form - NYS Contract/State Bid List - Sole Source - Annual Bid RFP Process only if required by grantor Sealed Bids only if required by grantor Price must be considered reasonable based on research, experience, purchase history, or other information. To the maximum extent practicable, small purchase will be equitably distributed among qualified suppliers, provided pricing is reasonable.	Purchase Order or Cash Disbursement Request Invoice/Receipt PO Checklist if using PO Document how quotes were obtained Document procurement decision

SIMPLIFIED ACQUISITION THRESHOLD \$100,000 or more	Program Director Purchasing Director Accountant Executive Director CFO	WRITTEN PROPOSALS (see requirements below) OR SEALED BIDS (see requirements below) Advertising is required for sealed bids.	WRITTEN PROPOSALS (see requirements below) OR SEALED BIDS (see requirements below) Purchase order of Cash Disbursement Request Invoice/Receipt PO Checklist if using PO
---	--	---	--

In addition to the above requirements, specific grantor purchasing requirements must also be adhered to (such as Head Start, HCR, and others).

The decision of which tier a purchase fits into is based on the information on hand at the time of the decision of which vendor to choose. There can be instances where a decision of a vendor with applicable tier is made, and then more costs are added due to unforeseen events (additional work or materials needed, additional people attend event, etc.). The tier above is determined when the original decision is made.

If there is additional work required above and beyond the original PO amount, it will be decided whether

1. The proposed work and cost is appropriate, documented, and approved.
2. The proposed work is not appropriate or approved, or
3. A new PO for the additional work and following the purchasing procedures.

PROPOSALS:

A procurement in which either a fixed price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids. They are awarded in accordance with the following requirements.

- A. Proposals must be solicited from 3 offerors. A non-response is a response.
- B. PEACE, Inc. must have a written method for conducting technical evaluations of the proposals received and making selections.
- C. Contracts must be awarded to the responsible offeror whose proposal is most advantageous to PEACE, Inc. with price and other factors considered, and

D. Architectural/Engineering - PEACE Inc. may use competitive proposal procedures for qualifications-based procurement of architectural/engineering professional services whereby offeror's qualifications are evaluated and the most qualified offeror is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be in procurement of A/E professional services. It cannot be used to purchase other types of services through A/E firms that are a potential source to perform the proposed effort.

SEALED BIDS:

Bids are publically solicited and a firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction. In order for sealed bidding to be feasible, the following conditions must be present:

- A. A complete, adequate, and realistic specification or purchase description is available
- B. Two or more responsible bidders are willing and able to compete effectively for the business, and
- C. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used, the following is required:

- A. Bids must be solicited from an adequate number of qualified sources, providing them sufficient response time prior to the date set for opening the bids.
- B. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond.
- C. All bids will be opened at the time and place prescribed in the invitation for bids.
- D. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factor such as discounts, transportation cost and life cycle costs must be considered in determining which bid is the lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of, and
- E. Any and all bids may be rejected if there is a sound documented reason.

Exceptions:

The Director of Food Services may order food and supplies (no equipment or items out of ordinary daily purchases) solely on his signature due to the nature of the program. The Purchase Order is then remitted to Accounting for the Purchasing Director and Accountant signatures (and Executive Director & CFO if required).

The Weatherization Director may order supplies and materials for jobs (no equipment or items out of ordinary daily purchase) solely on his signature due to the nature of the program. The Purchase Order is then remitted to Accounting for the Purchasing Director and Accountant signatures.

The Head Start/Early Head Start Nutrition Coordinator may order normal food and supplies (no equipment or items out of ordinary daily purchases) solely on her signature due to the nature of the program. The Purchase Order is then remitted for the Purchasing Director and Accountant signatures.

The Program Director is the only required signor prior to ordering items or service if the total is under \$2,000, except as noted above for food services and weatherization purchases. The Purchasing Director and Accountant are able to sign after the purchase.

The Human Resources Director signs for HR related invoices for example: drug testing, employee background checks, payments for small medical claims, insurance and tuition reimbursement.

All required approval signatures must be obtained prior to placing an order with the vendor contractor.

Only the Executive Director is authorized to enter into any contract (verbal or written) on behalf of PEACE, Inc.

The Controller may sign in place of the CFO for any appropriate items (not just when CFO is not available).

Small, recurring purchases made routinely through the year may be supported by an annual memo of authorization. This letter would reflect the dollar limit and type of purchase, along with "allowable under grant/cost center" and "grant funds available" clauses. This annual memo is signed by the Program Director or authorized person.

Cash disbursements that do not require a PO and do not involve vendor sourcing do not require the Purchasing Director signature. Examples are the cash transfer from the operating account to the Captive account, issuance of the Captive stop payment and Captive administrative fee, and other like items.

Emergency trips for medical attention may have signatures dated after the medical visit, to ensure medical issues are addressed as soon as possible.

Standard deliveries of contracted items such as uniforms may have invoices signed by accountant, as the program director originally signed the contract.

Professional services procured will be reviewed by appropriate staff every 3-5 years. Criteria considered will be: satisfaction with the vendor, reasonable price, timeliness, professionalism, etc. This

77.1 Allowable Purchases (12/14), (2/16)(10/17)

It must be determined that a purchase is allowable under the grant/cost center. To accomplish this:

There is a box on the Purchase Order and Cash Disbursement Request that must be checked and signed by the Program Director that the item is allowable. At times this box may be checked and initialed on the requisition or request, and attached to the Purchase Order.

A Partial Listing of Allowable/Unallowable Expenses for Head Start has been forwarded to Head Start Senior Leadership

CFR, Subpart E, 200.420-200.475 Selected Items of Cost and Selected Unallowable Cost Items are forwarded to Senior Leadership periodically.

See also CFR, Subpart E, 200.402 – 200.411 for Basic Consideration regarding costs.

78. Required Solicitation of Quotations from Vendor Contractors (12/14), (2/16)(9/16)(11/17)(10/18)(11/18)(11/21)(5/22)

Also see CFR D 200.319

PEACE, Inc.'s choice of vendor contractors is based on full open and free competition. We choose the vendor contractor most responsive to the solicitation and advantageous to the agency.

Refer also to CFR, Subpart D, 200.319.

Purchases of **\$10,000 or** more (unless discussed in other sections of this manual – example Section 76), will be supported by quotes as required (see section 77). These quotes can be in the form of either bids per purchase (documented by the Vendor Contractor Quote Verification – vendor contractor quote form), indication on the NYS Contract list, sole source, or an annualized bid. An annualized bid is a sampling of commonly used items in specific groupings ie: hardware, plumbing products, electrical products, office supplies, food products, and is reevaluated on a yearly basis and determines reasonable priced vendor contractors in locations common to our facilities. For purchases of multiple items such as hardware, novelty goods, etc. from vendor contractors that do not have an annual bid on file it is permissible to do a price comparison on a random sampling of those items to prepare a vendor contractor quote form.

Petty cash purchases (section 126) do not require bids, but have free and open competition. Staff may use a vendor contractor they feel is in the best interest for the agency.

Required governmental fees and similar situations where we have no control over the vendor contractors used do not require bids. An example would be if we are required by contract to reimburse expenses to a landlord or vendor contractor is specifically written into the grant. We would then review for reasonableness.

Certain purchases such as license fees, job fair fees, trainers, postage, mileage reimbursements, subscriptions, memberships, consultants such as engineering consultants, etc (list is not all-inclusive) do not require bids or sole source forms. We would review for reasonableness.

Written quotes are required for purchases of ~~\$10000~~ or more. Exceptions to the three quote requirement are: if the vendor contractor is on an approved New York State bid list, specialized contract services ex: auditors, lawyers, consultants (who are reviewed periodically) or if a vendor contractor is considered sole source of a product. (A sole source form must be filled out and attached to the purchasing package).

A sole source form is to be used only when there is no other vendor contractor (not because they are the lowest cost).

If a new vendor contractor is being considered, the staff person responsible for the purchase must confirm with the Purchaser that the vendor contractor is not on the disbarment list, before committing to the purchase.

All Purchase decisions of ~~\$100,000~~ or more shall be made by obtaining written competitive proposals from at least three (3) responsible vendor contractors. Sealed bids shall be utilized when required by a Federal awarding agency.

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

1. A clear and accurate description of the technical requirements for the material, product or service to be procured. In competitive procurements, such a description shall not contain features, which unduly restrict competition.
2. Requirements which the bidder/offeror must fulfill and all other factors to be used in evaluating bids or proposals.
3. A description, whenever practicable, of technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards.
4. The specific features of "brand name or equal" descriptions that bidders are required to meet when such items are included in the solicitations.
5. Preference, to the extent practicable and economically feasible, for products and services that conserve natural resources and protect the environment and are energy efficient.
6. A description of the proper format, if any, in which proposals must be submitted, including the name of the PEACE, Inc. person to whom proposals should be sent.
7. The date by which proposals are due.
8. Required delivery or performance dates/schedules.

9. Clear indications of the quantity(ies) requested and unit(s) of measure. (does not apply to annual bids, as do not know quantities)

79. Evaluation of Alternative Vendor Contractors for Proposals (1/6/09)

PEACE, Inc.'s choice of vendor contractors is based on open and free competition. We chose the vendor contractor most responsive to the solicitation and advantageous to the agency.

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

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

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

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

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

1. Ensure that small business, minority-owned firms, and women's business enterprises are used to the fullest extent practicable.
2. Make information on forthcoming opportunities available and arrange time frames for purchases and contracts to encourage and facilitate participation by small business, minority-owned firms and women's business enterprises.