

FILE: CONTROLLER/FINANCIALS/SUPPLEMENTAL
FINANCIAL INFORMATION

SUPPLEMENTAL FINANCIAL INFORMATION
PREPARED FOR FINANCE COMMITTEE
AS OF DECEMBER 31, 2023

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 members can attend meetings either via zoom or in person.

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 REVENUE

24,945,062

GUIDE - % OF ALL REVENUE

15% - 30%

BANK ACCOUNTS

BANK	DESCRIPTION	G/L ACCT #	BALANCE AT MONTH END	MONTH LAST RECONCILED
KEY BANK	Operating	01-1000-00000	643,124	12/23
KEY BANK	DHCR Landlord Contr.	01-1004-00000	116,210	12/23
M&T	Operating for HS	01-1010-00000	23,019	12/23
KEY BANK	Capital Improvement/Repair Account	01-1012-00000	431,728	12/23
KEY BANK	Health Captive Account	01-1015-00000	1,693	12/23
All Petty Cash			8,275	
			<u>1,224,049</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.

CREDIT CARD STATEMENTS:

NOT APPLICABLE DURING THE SUMMER MONTHS OF JULY AND AUGUST
THE FOLLOWING ACCOUNT RECONCILIATIONS ARE REVIEWED BY A FINANCE COMMITTEE MEMBER AS AVAILABLE

KEY BANK (OPERATING AND DIR)
GENERAL PURCHASES 1720 AND -9177

KEY DMV 5216

HOME DEPOT
USED BY E&H, MAINTENANCE -5148

WEGMANS
USED BY HEAD START, FOOD SERVICES
VARIOUS

WEX
USED BY VARIOUS DIRECTORS: OIL CHANGES -4050-6

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:

AGED ACCOUNTS RECEIVABLE AS OF NOVEMBER 30, 2023

	TOTAL	CURRENT	1-30	31-60	61-90	OVER 90
See statement attached.	928,943 100%	792,764 85%	112,027 12%	12,303 1%	2,083.82 0%	9,765 1%

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.

ACCOUNTS PAYABLE AS OF DECEMBER 31, 2023

M&T Bank no longer included as we do not use this account.

<u>KEY BANK</u>	TOTAL	CURRENT	1-30	31-60	61-90	OVER 90
%						

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 CFO will discuss the 26% proposed indirect rate submitted for the fiscal year February 1, 2024 through January 31, 2025. The proposed rate was accepted and confirmed by HHS.

LEGAL

RE: DISCRIMINATION

383 HUMAN RIGHTS CASE

One 5/23/22 we were notified of a human rights case from a Merrick HS worker who is claiming discrimination: The notice was sent to HF&C on 5/23/22 to put them on notice. The employee is claiming the supervisor was discriminatory and he was fired with another worker.

We heard from our Philly rep on 5/25/22, who had some questions.

We received a 8/17/22 "Determination and Order after Investigation" was made in our favor with "no probable cause for discrimination. The employee has 60 days to file for an appeal.

On 10/5/22 we received a letter from EEOC supporting supporting the decision. The employee has 90 days to file in the federal court. No update as of 1/9/23.

The 90 day appeal time frame has passed, so will be dropped from Supplemental Information next month.

HUMAN RIGHTS CASE - CALL A BUS DRIVER #1 - TAMIKA PERRY

On 12/19/22 we were notified of a human rights case from Centro Call-A-Bus, claiming disability discrimination. Employment was terminated because the employee was unable to return to work after an extended absence.

An request for extension of the response was filed, granted 1/17/23. HF&C notified 12/20/22, and HR Director provided basic information 12/28/22. More detail discussion with HF&C 12/29/22. Response to first complaint submitted on 1/17/23.

In early March 2023 the original complaint was withdrawn, the employee hired an attorney, and a revised complaint was filed. Our response to the revised complaint was submitted March 15, 2023. We received a demand letter for settlement 4/13/23. We are in discussions with Centro and complainant's attorney on possible settlement. A fact finding meeting was held 8/1/23.

Update as of 9/19/23 email from Robert Whitaker:

Parties are waiting for DHR's determination, which can take a few months. Plaintiff increased her demand to \$70,000 in response to joint offer of \$10,000. Keep in mind Plaintiff initially reduced her demand to \$60,000 when PEACE offered \$7,500. CENTRO's attorney and R. Whitaker are playing phone tag but need to talk about next steps. Once connect, R. Whitaker will provide update on their position.

HUMAN RIGHTS CASE - CALL A SUS DRIVER #2 - MONTWELLA SMITH

On 12/20/22 we were notified of a second Centro Call-A-Bus human rights claim who is claiming disability discrimination. Employment was terminated because the employee was unable to return to work after an extended absence.

Hancock Estabrook was notified on 12/20/22, and HR Director and Benefits Coordinator spoke with him. A request for extension to respond was filed, and granted 1/19/23. Information was relayed 12/28 and 12/29. A fact finding meeting will be held 9/1/23.

Response to complaint submitted on January 19, 2023. We are waiting for determination from DHR.

There was a fact finding conference on September 7, 2023

On October 19, 2023 a determination was forwarded of No Probable Cause.

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 DECEMBER 31, 2023

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 - DECEMBER 2023

	DECEMBER 2023
Breakfast	5,015
Lunch	5,227
Snack	4,775
Total Attended	5,307