

TRI-COUNTY COMMUNITY COUNCIL, INC.
302 North Oklahoma Street; P.O. Box 1210
Bonifay, FL 32425

MEETING NOTICE

Tri-County Community Council, Inc., Board of Directors will be held
Thursday – August 13, 2026 at 5:00 p.m. at the
Head Start Conference Room, 2499 Cypress Street, Westville, FL 32464.
The hybrid meeting will allow for in person or virtual attendance.

JOIN THE BOARD MEETING

Google Meet meet.google.com/jco-gjyy-ona

OR

Call 1-856-347-7497

When prompted, enter PIN: 696 461 726 followed by the # sign

PLEASE CALL IN ABOUT 5 MINUTES PRIOR TO THE START OF MEETING

Finance, Personnel & Head Start Committee Meetings at 4:15 p.m.

You will receive a separate invite for joining Committee Meeting

(Please let us know how you will be attending or if you are not able to attend)



MISSION: Our Mission is to identify and provide needed services to the citizens in our community.

VISION: Tri-County Community Council, Inc. is a nonprofit organization with a vision to unite both the public and private sectors for the purpose of improving the quality of life for individuals, families, and communities by enhancing and seeking new opportunities for success with the goal of eliminating poverty.

TRI-COUNTY COMMUNITY COUNCIL, INC.
BOARD OF DIRECTORS
AUGUST 13, 2026
AGENDA

- I. Call to Order
- II. Invocation & Pledge to the Flag
- III. Roll Call – Tara Finch – **Approval**
- IV. Board Minutes for May – **Approval** – Enclosure (1) Pink
- V. Board Committee Reports –
 - a. Finance Committee – Lesley Hatfield, Chair – **Approval**
 - i. Financial Status Reports through July Enclosure (2) Multi on White
 - ii. Balance Sheet – Enclosure (3) White
 - iii. Credit Card Purchases – Enclosure (4) Green
 - iv. Second Quarter – Form 941 – Enclosure (5) Yellow
 - v. Head Start Semi-Annual Form 425 FY 25-26 Enclosure (6) Blue
 - vi. Form 5500 Flexible Benefits – Enclosure (7) Grey
 - vii. Finance Policies Update - Separate Enclosure
 - viii. Banking Update - Investment
 - ix. TD Non-Sponsored Cash Match Report 10%
 - x. De Minimis Discussion
 - b. Personnel Committee – Tabitha Morris – **Approval**
 - i. Revised Pay Scales – Minimum Wage Adjustment
 - c. Head Start Committee – Janice Flowers, Chair – **Approval**
 - i. Grant Application for FY 2027
- VI. Other Reports
 - a. Head Start Reports – **Approval** – Separate Enclosure
 - i. Head Start Director’s Report – Kim Gillis, Head Start Director
 - ii. Policy Council Report – Janice Flowers, Liaison
 - b. Program Reports – Info Only – Enclosure (8) Green
 - c. Customer Satisfaction Reports – Info Only – Enclosure (9) Pink
 - d. Executive Director’s Report – Joel Paul, Jr.
 - i. Executive Director Resignation – Enclosure (10) White
 - ii. 2025-26 Strategic Plan Update – **Approval** - Enclosure (11) Yellow
 - e. Chair – Tara Finch
 - i. Board Attorney – Executive Director Resignation, Recruitment & Selection Process – **Approval**
 - ii. Executive Director’s Annual Evaluation & Compensation Review - **Approval**
- VII. New Business – None
- VIII. Old Business – None
- IX. Public Comments
- X. Adjournment

TRI-COUNTY COMMUNITY COUNCIL, INC.
P.O. BOX 1210; 302 NORTH OKLAHOMA STREET
BONIFAY, FL 32425

MINUTES
BOARD OF DIRECTOR'S MEETING
MAY 14, 2026

Tri-County Community Council, Inc., Board of Directors met on May 14, 2026 via hybrid format.

The meeting was called to order. Invocation was given and the Pledge of Allegiance was recited.

The 2026 roll was called. A quorum was declared with twelve members present.

<u>PRESENT</u>	<u>SECTOR</u>	<u>PRESENT</u>	<u>ABSENT</u>	<u>STAFF</u>
Pat Carter	Low-Income Elected	[X]	[]	Joel Paul
Donna Chapman	Low-Income Elected	[X]	[]	Sharon Kent
Edward Crutchfield	Low-Income Elected	[]	[X]	Hope Sharpe
Tara Finch	Low-Income Elected	[X]	[]	Kim Gillis
Janice Flowers	Low-Income Elected	[X]	[]	Angie Moore
Danny Glidewell	Public	[X]	[]	Shylah Ritter
Lesley Hatfield	Private	[X]	[]	
Russ Henderson	Private	[]	[X]	
John Hofstad	Public	[X]	[]	
Ashlynn Marquez	Public	[X]	[]	
Chris Moore	Public	[]	[X]	
Tabitha Morris	Private	[]	[X]	
Randy Smith	Private	[X]	[]	
Willie Spires	Public	[]	[X]	
Wilmer Stafford	Public	[X]	[]	
Ashley Thompson	Low-Income Elected	[X]	[]	
Shawn Ward	Public	[X]	[]	
Vacant	Private	[]	[]	
Vacant	Private	[]	[]	
 <u>ATTORNEY</u>				
Jeff Carter		[X]	[]	

Danny Glidewell made motion to approve the roll call and Lesley Hatfield seconded. Motion carried.

BOARD MINUTES - the March 2026 minutes were reviewed.

Danny Glidewell made motion to approve and Wilmer Stafford seconded. Motion carried.

BOARD OF DIRECTOR'S MEETING
MAY 14, 2026
PAGE TWO

BOARD DEVELOPMENT COMMITTEE REPORT – Ashley Thompson, Committee Chair gave the report.

New Appointments:

- Barbara Lawniczak - appointed as the Private Sector Representative for Walton County.
- Cyndi Jackson - elected April 29, 2026 to serve as the Holmes County Low-Income Representative.

With these two appointments, we have no vacancies.

Lesley Hatfield made a motion to approve the report. Danny Glidewell seconded. Motion carried.

FINANCE COMMITTEE REPORT – presented by Lesley Hatfield, Chair She gave a brief overview of each of the reports.

Financial Status Reports – the committee reviewed the financial status reports through April 2026. There are no changes.

Balance Sheet - this report reflects the financial position of the agency, the assets of the agency and liabilities owed at the end of April.

Credit Card Purchases - the report reflects purchases for February and March. There were no odd purchases noted.

Form 5500 Retirement - The 2024 Benefits plan pertains to the 403(b) Pension Plan for the period of October 1, 2024, through September 30, 2025. There were 106 active participants during this period. The agency contributed a total of \$104,462 toward employee participation in the plan.

Form 941 – this report reflects taxes and wages paid for the first quarter 2026. Taxes are paid bi-weekly after payroll is processed and posted. At the end of March, the agency had 103 employees and paid \$159,828.55 in taxes.

Items over \$10,000 – carryover funds were utilized to purchase artificial turf at the Early Head Start facility in Walton County. The original quote was for \$51,500; a discount reduced the total to \$47,357.74. The vendor reduced the cost further to \$45,700, the amount of the carryover funds and allowed the \$5,800 to be used for in-kind contributions.

TD Non-Sponsored Grant Cash Match (10%) - the match has not been met but we anticipate it will be by the end of the grant period in June.

Wilmer Stafford made a motion to approve and Danny Glidewell seconded. Motion carried.

BOARD OF DIRECTOR'S MEETING
MAY 14, 2026
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HEAD START COMMITTEE REPORT – this item was inadvertently omitted from the agenda but it was advertised and the committee met as scheduled. Janice Flowers reported on the following.

Wait List Concerns – Holmes and Washington counties are struggling with recruitment and enrollment, while Walton County looks stable. Findings from the most recent Community Assessment indicates a population decline in certain outlying areas of Holmes County. The committee also discussed transportation barriers affecting families in rural communities and the impact these challenges may have.

Grant Budget – Kim reported that the grant is due August 31, 2026. Discussion ensued regarding some challenges associated with the budgeting process and the importance of increased Board involvement. Staff will continue to seek input and feedback from both the board and policy council throughout the process.

Board Training Plan – Kim requested suggestions for future Board training topics. Discussion included potential training in the areas of child abuse awareness and reporting, code of ethics, child safety, Program Information Report (PIR), the self-assessment process and Board oversight responsibilities related to finance and program operations.

Danny Glidewell made a motion to approve the Head Start Committee report. Ashlynn Marquez seconded. Motion carried.

HEAD START DIRECTOR'S REPORT - Kim Gillis, Program Director gave the following report:

There have been two Policy Council meetings since the board met in March. A quorum was established for both meetings and all items were approved.

Board Training Topic: Transitions / Grant Input

April Items

Presented the following for discussion:

- ...Policy Council Monthly Training Topic – School Readiness
- ...Mid-Year Child Outcomes 2025-26 – reviewed & reported positive advancement in all areas
- ...Focus Two Monitoring Results – no findings
- ...CLASS Results – above average in all areas
- ...Annual Self-Assessment Update – completed and will be ready for the Board in August
- ...2026-27 School Calendars
- ...Policies and Approvals

May Items

Presented the following for discussion:

- ...Policy Council Monthly Training Topic – Transitions / Grant Input
- ...Program Needs

BOARD OF DIRECTOR'S MEETING
MAY 14, 2026
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...Policy Council – Training Needs / Wants

HEAD START POLICY COUNCIL REPORT – Janice Flowers, Committee Chair presented the report.

April Items

...March minutes

...EHS Walton parent committee request \$250 for end of year celebration in July

...Walton parent committee request \$375 for the Prom and Graduation

...Director Report

...Policies

- Teaching and the Learning Environment
- Assessment for Individualization
- Home Visits
- Parent Conference
- Cellular Phones
- Employee Discipline Investigation Process
- Hiring Process and Background Checks
- Onboarding and Introductory Training
- Safe Environment (Staff)
- Staff Attendance
- Staff Supervision and Evaluation
- Teaching Staff Assignment
- Time Sheets
- CLASS Reliability
- Ongoing Training, Professional Development & Coaching
- Active Supervision
- Administration of Medicine
- Child Safety
- First Aid Kits
- Medical Emergency
- Potential Allergens

...Mid-year Outcomes 2025-26

...2026-27 School Calendars – Holmes, Walton, Washington and EHS

May Items

...April minutes

...Chipley parent committee requested \$125 for May's Graduation

...Director Report

...Policies

- Fiscal Management
- Child Plus Flags for Child Safety, Health Alerts and Service Coordination
- Emergency Contacts
- Follow-up of Family Services and Referrals

BOARD OF DIRECTOR'S MEETING
MAY 14, 2026
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- Providing Mental Health Info, Support and Referrals for Children & Families
- Responding to Mental Health Info, Support & Referrals for Children & Families
- Transportation Training
- Child Screening and Assessment

Delete Policy

- Permission to Obtain Emergency Medical Care

...Hires

- Halinah Taylor – EHS Teacher

Lesley Hatfield made motion to approve Head Start reports. Wilmer Stafford seconded. Motion carried.

PROGRAM REPORTS - presented for information.

CUSTOMER SATISFACTION REPORTS - presented for information.

EXECUTIVE DIRECTOR REPORT - Joel Paul reported the following:

...the Agency has been reviewing its annual insurance renewals, including health, auto, property and workers' compensation coverage. We have been left with few options. Health insurance rate increases in the region were reported to exceed 20%. Tri-County came in considerably lower settling at just under a 7% increase. Claims dictate the prices. This is not uncommon for an agency our size with exposure in seven counties.

...Joel mentioned pending legislation under consideration in Congress proposing an increase to a \$25 per hour federal minimum wage. He noted that Florida's state minimum wage will reach its ceiling of \$15 per hour in September. If the pending legislation is passed, small rural economies will be drastically impacted.

...Joel attended a housing summit in Walton County discussing affordable housing. He noted this is not only an issue in Walton County but across the Panhandle. Low wages are often blamed, but it is complicated by rising land values and a shortage of apartments and homes within specific locations required by workers. He stated, a prohibition of installing mobile homes in certain areas was considered several years ago. Now it appears, we may require legislation to assist people with this one strategy that is moderately affordable, regardless of differing opinions.

...Tri-County serves some of the lowest income populations in the area, with all programs designed to help individuals climb out of poverty or offer essential assistance. Head Start supports both children and families. Transportation provides rides to the doctor or work, and the LIHEAP provides utility bill assistance. An ongoing challenge is recruitment and retention of employees who are willing to work within these programs and carry out the agency's mission.

...We will continue to keep you informed as we communicate our issues and recommendations for consideration.

Mr. Paul concluded his report by thanking Board members for their service.

BOARD OF DIRECTOR'S MEETING
MAY 14, 2026
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CHAIR REPORT – the board needs to ratify the following item previously approved by the Executive Committee on April 17, 2026.

- Increase on Agency Portion of Health Insurance from \$565 to \$625 per month

Danny Glidewell made motion to approve. Ashlynn Marquez seconded. Motion carried.

NEW BUSINESS

Two Head Start Monitoring Reports have been received. They were discussed by Kim Gillis, Program Director in the Head Start Director report. The reviews were positive with no findings and above average scores.

- Head Start CLASS Review
- The Head Start (FA2) Focus Area 2: Comprehensive Services Review

ADD-ON ITEM: Head Start COLA 0.635% - request to grant this to all employees retroactive to December 1, 2025

Mr. Glidewell inquired whether the agency is covered under the State's Sovereign Immunity Statute. Mr. Paul deferred the question to Mr. Carter, Agency Attorney. Mr. Carter advised that the agency is covered under the statute and stated that, in his opinion, the agency should be adequately protected under the current \$200,000 liability cap.

Lesley Hatfield made a motion to approve all items. Danny Glidewell seconded. Motion carried.

OLD BUSINESS - None.

PUBLIC COMMENTS - None

The meeting adjourned at 5:36 p.m.

CHAIR

DATE

SECRETARY

DATE

As recorded by Sharon Kent, Board Liaison – 5/14/2026

Tri-County Community Council, Inc. (TRIFND)

Detailed Balance Sheet

As of: 7/31/2026

7/31/2026 7:45:52 AM

All Funds

Page 1

Assets

01-1002-000	FIRST FEDERAL ACCT# 8397	(86,644.41)
16-1002-000	FIRST FEDERAL ACCT# 8397	(266,514.31)
17-1002-000	FIRST FEDERAL ACCT# 8397	(168,027.45)
19-1002-000	FIRST FEDERAL ACCT# 8397	2,305,362.85
40-1002-000	FIRST FEDERAL ACCT# 8397	(176,468.89)
43-1002-000	FIRST FEDERAL ACCT# 8397	51,037.05
44-1002-000	FIRST FEDERAL ACCT# 8397	(68,486.14)
46-1002-000	FIRST FEDERAL ACCT# 8397	53,003.49
50-1002-000	FIRST FEDERAL ACCT# 8397	307,109.06
53-1002-000	FIRST FEDERAL ACCT# 8397	(67,899.02)
58-1002-000	FIRST FEDERAL ACCT# 8397	(1.25)
61-1002-000	FIRST FEDERAL ACCT# 8397	(508,998.88)
72-1002-000	FIRST FEDERAL ACCT# 8397	(621,728.76)
90-1002-000	FIRST FEDERAL ACCT# 8397	(3,361.63)
91-1002-000	FIRST FEDERAL ACCT# 8397	(149,666.81)
D2-1002-000	FIRST FEDERAL ACCT# 8397	217,670.76
D6-1002-000	FIRST FEDERAL ACCT# 8397	3,073.43
H3-1002-000	FIRST FEDERAL ACCT# 8397	120,347.86
H5-1002-000	FIRST FEDERAL ACCT# 8397	14,862.84
H8-1002-000	FIRST FEDERAL ACCT# 8397	4,436.00
K1-1002-000	FIRST FEDERAL ACCT# 8397	49,790.76
19-1004-000	PEOPLES SOUTH 0326	310,163.06
43-1009-000	PETTY CASH -	227.50
46-1009-000	PETTY CASH	32.50
90-1009-000	PETTY CASH	30.00
01-1015-000	HUD	0.41
19-1018-000	TRANS - CDARS INVESTMENT	547,420.24
01-1024-000	FIRST FEDERAL ACCT# 8400	97,461.18
16-1024-000	FIRST FEDERAL ACCT# 8400	(2,073.27)
17-1024-000	FIRST FEDERAL ACCT# 8400	(80,028.74)
40-1024-000	FIRST FEDERAL ACCT# 8400	360,232.27
43-1024-000	FIRST FEDERAL ACCT# 8400	(67,782.51)
44-1024-000	FIRST FEDERAL ACCT# 8400	(3,680.78)
46-1024-000	FIRST FEDERAL ACCT# 8400	(60,260.20)
53-1024-000	FIRST FEDERAL ACCT# 8400	(28,237.26)
61-1024-000	FIRST FEDERAL ACCT# 8400	(13,295.84)
72-1024-000	FIRST FEDERAL ACCT# 8400	(7,340.35)
90-1024-000	FIRST FEDERAL ACCT# 8400	(6,402.32)
91-1024-000	FIRST FEDERAL ACCT# 8400	(13,854.07)
19-1040-000	CETERA INVESTMENT	278,431.59
19-1080-000	5 YR ANNUITY CONTRACT	(0.17)
19-1085-000	3 YR ANNUITY CONTRACT	(0.04)
72-1110-000	ACCOUNTS RECEIVABLE	2,261.00
16-1191-000	DUE TO/DUE FROM ACCOUNT	(0.03)
43-1191-000	DUE TO/DUE FROM ACCOUNT	473.65
45-1191-000	DUE TO/DUE FROM	(485.69)
46-1191-000	DUE TO/DUE FROM	(98.10)
50-1191-000	DUE TO/DUE FROM ACCOUNTS	283.63
53-1191-000	DUE TO/DUE FROM ACCT	(22.60)
58-1191-000	DUE TO/DUE FROM ACCOUNT	1.25
61-1191-000	DUE TO/DUE FROM ACCOUNT	(133.85)
72-1191-000	DUE TO/DUE FROM ACCOUNT	1,592.30
90-1191-000	DUE TO/DUE FROM ACCOUNT	(23,389.84)
91-1191-000	DUE TO/DUE FROM ACCOUNT	21,779.28
17-1196-000	GRANTS RECEIVABLE	159,928.80
72-1196-000	GRANTS RECEIVABLE	173,181.34

Tri-County Community Council, Inc. (TRIFND)

Detailed Balance Sheet

As of: 7/31/2026

7/31/2026 7:45:52 AM

All Funds

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46-1536-000	GARNISHMENT FEE	12.49
53-1536-000	GARNISHMENT FEE	8.10
61-1536-000	GARNISHMENT FEE	1.32
72-1536-000	GARNISHMENT FEE	0.67
91-1536-000	GARNISHMENT FEE	7.90
40-1537-000	PLAN MEMBER GARNISHMENT	(187.10)
17-1539-000	TCCC CONTRIBUTION	25.38
40-1539-000	CONTRIBUTIONS TO TCCC	400.01
43-1539-000	TCCC CONTRIBUTION	10.38
46-1539-000	TCCC CONTRIBUTION	4.43
53-1539-000	TCCC CONTRIBUTION	6.92
90-1539-000	TCCC CONTRIBUTION	14.43
01-1612-000	ACCRUED LEAVE LIABILITY	69,048.31

Total Liabilities

\$63,076.79

Net Assets

01-1850-000	BEGINNING NET ASSETS (U)	784,386.58
16-1850-000	BEGINNING NET ASSETS (U)	(233,566.13)
19-1850-000	BEGINNING NET ASSETS (U)	3,359,532.20
40-1850-000	BEGINNING FUND BALANCES	26,441.90
50-1850-000	BEGINNING FUND BALANCES	279,656.39
53-1850-000	BEGINNING NET ASSETS	(4,059.84)
61-1850-000	BEGINNING NET ASSETS (U)	(227,987.39)
72-1850-000	BEGINNING NET ASSETS (U)	(572,192.44)
90-1850-000	BEGINNING NET ASSETS (U)	(230.59)
D2-1850-000	BEGINNING FUND BALANCES	217,670.76
D6-1850-000	BEGINNING FUND BALANCES	3,630.17
H3-1850-000	BEGINNING FUND BALANCES	4,514.14
H5-1850-000	BEGINNING NET ASSETS (U)	15,613.48
K1-1850-000	BEGINNING FUND BALANCES	73,874.19
01-1851-000	BEGINNING NET ASSETS (T)	734,325.42
19-1851-000	BEGINNING NET ASSETS (T)	47,021.12
40-1851-000	BEGINNING NET ASSETS	30,509.67
50-1851-000	PRIOR PERIOD ADJ	28,298.87
H3-1851-000	BEGINNING NET ASSETS	126,736.44
40-1852-000	PRIOR PERIOD ADJ	123,527.04
	Excess Revenues Over Expenses	544,465.24

Total Net Assets

\$5,362,167.22

Total Liabilities and Net Worth

\$5,425,244.01

TCCC VISA REVIEW
JUNE 2026 ACTIVITY

ADMIN	TOTAL CHARGES	DESCRIPTION
CRAFT, HEATHER	\$ 26.35	POSTAGE
KENT, SHARON	\$ 940.36	BACKGROUND/DL CHECK, GOOGLE SUITE
PAUL, JR., JOEL		
CSBG		
ANDERSON, JENNIFER	\$ 78.00	POSTAGE STAMPS
ARNOLD, ANITA	\$ 78.00	POSTAGE STAMPS
HAYNES, HARTENSE	\$ 78.00	POSTAGE STAMPS
MATTHEWS, SHERRY	\$ 78.00	
MCCREARY, LISA	\$ 87.56	FUEL
MOORE, BETTY	\$ 202.81	OFFICE SUPPLIES, CLIENT EDUCATION/EMPLOYMENT ASST
SHIRAH, CHARLOTTE	\$ 808.05	OFFICE SUPPLIES, FUEL, CLIENT EDUCATION/EMPLOYMENT ASST
THOMPSON, VANESSA	\$ 78.00	POSTAGE STAMPS
HEAD START		
GILLIS, KIM	\$ 2,146.40	CENTER/OFFICE SUPPLIES, PRESERVICE SUPPLIES,
KELLEY, RUTH	\$ 397.82	USDA (FOOD FOR CENTERS)
THOMAS, MANDI	\$ 2,780.89	RECRUITING SUPPLIES, STAFF PRESERVICE, ADMIN/OFFICE/CENTER SUPPLIES, MEAL FOR MEETING, OBSERVER RECERTIFICATION, ACCREDITATION
TRANSPORTATION		
CASSIDAY, INEZ	\$ -	
MORRIS, AUBREY	\$ -	
STATEN, VINCE	\$ -	
TOTAL	\$ 7,780.24	
PD 07/27/26 EFT		

TCCC VISA REVIEW
APRIL 2026 ACTIVITY

ADMIN	TOTAL CHARGES	DESCRIPTION
CRAFT, HEATHER	\$ 385.65	STAFF LUNCH FOR ADMINISTRATIVE PROFESSIONAL DAY, PAYROLL LAW TRAINING, WALMART BUSINESS+CORE
KENT, SHARON	\$ 1,416.82	BACKGROUND SCREENING/DL CHECK, ADS FOR BOARD ELECTION/MEETING, PROGRAM FOR FORMS ON WEBSITE, GOOGLE SUITE
PAUL, JR., JOEL	\$ -	
	\$ -	
	\$ -	
CSBG	\$ -	
ANDERSON, JENNIFER	\$ 156.00	POSTAGE STAMPS
ARNOLD, ANITA	\$ 78.00	POSTAGE STAMPS
HAYNES, HARTENSE	\$ 78.00	POSTAGE STAMPS
MATTHEWS, SHERRY	\$ -	
MCCREARY, LISA	\$ 985.39	MAINTENANCE FOR AGENCY VEHICLE, HOTEL ROOM FOR TRAINING, FUEL, STAFF MEETING LUNCH
MOORE, BETTY	\$ 210.37	
SHIRAH, CHARLOTTE	\$ 120.00	FUEL
THOMPSON, VANESSA	\$ 48.38	OFFICE SUPPLIES
	\$ -	
HEAD START	\$ -	
GILLIS, KIM	\$ 2,110.24	CENTER SUPPLIES, STAFF CELEBRATION, CENTER EVENT, EDUCATOR SUMMIT, LICENSE RENEWAL FOR WSV CENTER
KELLEY, RUTH	\$ 427.38	USDA (FOOD FOR CENTERS)
THOMAS, MANDI	\$ 1,330.70	WEBSITE/EMAIL SERVICES, CENTER SUPPLIES, TEAM BUILDING ACTIVITIES, STAFF CELEBRATION, OBSERVER RECERTIFICATION, CPR TRAINING
	\$ -	
TRANSPORTATION	\$ -	
CASSIDAY, INEZ		
MORRIS, AUBREY	\$ -	
STATEN, VINCE		
	\$ -	

TOTAL

\$ 7,346.93

PD 05/26/26 EFT

TCCC MONTHLY CREDIT CARD REVIEW
MAY 2026 ACTIVITY

	TOTAL CHARGES	DESCRIPTION
LOWE'S		
PD 06/18/26 EFT	\$ 1,529.57	2 UPRIGHT FREEZERS FOR HS/EHS
	<u>\$ -</u>	
	\$ 1,529.57	
WALMART - CSBG		
	<u>\$ -</u>	NO PURCHASES
WALMART - HEADSTART / EHS		
PD 06/18/26 EFT	\$ 626.10	USDA (FOOD FOR CENTERS), CENTER SUPPLIES, STAFF CELEBRATION
	<u>\$ 626.10</u>	
WRIGHTS EXPRESS		
ADM, HS, SVCS, & TRANS		
PD 06/22/26 EFT	\$ 23,105.67	FUEL
	<u>\$ 23,105.67</u>	
OFFICE DEPOT	\$ -	NO PURCHASES
PEOPLES SOUTH MASTERCARD	\$ -	NO PURCHASES

941 for 2026: Employer's QUARTERLY Federal Tax Return

Department of the Treasury— Internal Revenue Service

950126

OMB No. 1545-0029

Employer Identification number (EIN)	5	9	-	1	0	9	9	5	8	6
Name (not your trade name)	TRI-COUNTY COMMUNITY COUNCIL, INC									
Trade name (if any)										
Address	P O BOX 1210, 302 N OKLAHOMA ST									
	Number				Street				Suite or room number	
	BONIFAY				FL		32425			
	City				State		ZIP code			
	Foreign country name				Foreign province/county			Foreign postal code		

Report for this Quarter of 2026
(Check one)

- ☐ 1: January, February, March
- ☒ 2: April, May, June
- ☐ 3: July, August, September
- ☐ 4: October, November, December

Aggregate Return Filers Only

Type of filer (check one):

- ☐ Section 3504 Agent
- ☐ Certified Professional Employer Organization (CPEO)
- ☐ Other Third Party

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter. Employers in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico must skip lines 2 and 3, unless you have employees who are subject to U.S. income tax withholding.

1	Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4)	1	87
2	Wages, tips, and other compensation	2	873389.48
3	Federal income tax withheld from wages, tips, and other compensation	3	52362.90
4	If no wages, tips, and other compensation are subject to social security or Medicare tax	☐ Check here and go to line 6.	
Column 1			
5a	Taxable social security wages.	903788.59	x 0.124 =
5b	Taxable social security tips.	0.00	x 0.124 =
5c	Taxable Medicare wages & tips.	903788.59	x 0.029 =
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	0.00	x 0.009 =
Column 2			
5e	Total social security and Medicare taxes. Add Column 2 from lines 5a, 5b, 5c, and 5d	5e	138279.66
5f	Section 3121(q) Notice and Demand — Tax due on unreported tips (see instructions).	5f	0.00
6	Total taxes before adjustments. Add lines 3, 5e, and 5f	6	190642.56
7	Current quarter's adjustment for fractions of cents	7	0.10
8	Current quarter's adjustment for sick pay	8	45.64
9	Current quarter's adjustments for tips and group-term life insurance	9	0.00
10	Total taxes after adjustments. Combine lines 6 through 9	10	190688.30
11	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	11	.
12	Total taxes after adjustments and nonrefundable credits. Subtract line 11 from line 10	12	190688.30
13	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), or 944-X filed in the current quarter	13	190688.30
14	Balance due. If line 12 is more than line 13, enter the difference and see instructions	14	.
15a	Overpayment. If line 13 is more than line 12, enter the difference	15b	Check one: ☐ Apply to next return. ☐ Send a refund.
15c	Routing number	15d	Type: ☐ Checking ☐ Savings
15e	Account number		

You MUST complete both pages of Form 941 and SIGN it.

Schedule B (Form 941):

960311

Report of Tax Liability for Semiweekly Schedule Depositors

(Rev. March 2024)

Department of the Treasury - Internal Revenue Service

OMB No. 1545-0029

Employer identification number
(EIN)

5 9 - 1 0 9 9 5 8 6

Name (not your trade name)

TRI-COUNTY COMMUNITY COUNCIL, INC

Calendar year

2 0 2 6

(Also check quarter)

Report for this Quarter (Check one)

- ☐ 1: January, February, March
- ☒ 2: April, May, June
- ☐ 3: July, August, September
- ☐ 4: October, November, December

Use this schedule to show your TAX LIABILITY for the quarter; don't use it to show your deposits. When you file this schedule with Form 941, don't change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this schedule and attach it to Form 941 if you're a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 for details.

Month 1

1	0.00	9	.	17	26819.44	25	.
2	.	10	.	18	.	26	.
3	25630.70	11	.	19	.	27	.
4	.	12	.	20	.	28	.
5	.	13	.	21	.	29	.
6	.	14	.	22	.	30	.
7	.	15	.	23	.	31	.
8	.	16	.	24	.		

Tax liability for Month 1

52450.14

Month 2

1	28480.71	9	.	17	.	25	.
2	.	10	.	18	.	26	.
3	.	11	.	19	.	27	.
4	.	12	.	20	.	28	.
5	.	13	.	21	.	29	28442.26
6	.	14	.	22	.	30	.
7	.	15	27029.27	23	.	31	.
8	.	16	.	24	.		

Tax liability for Month 2

83952.24

Month 3

1	.	9	.	17	.	25	.
2	.	10	.	18	.	26	25055.63
3	.	11	.	19	.	27	.
4	.	12	29230.29	20	.	28	.
5	.	13	.	21	.	29	.
6	.	14	.	22	.	30	.
7	.	15	.	23	.	31	.
8	.	16	.	24	.		

Tax liability for Month 3

54285.92

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3).

Total must equal line 12 on Form 941.

Total liability for the quarter

190688.30

(Follow form instructions)

Printed Date: Jun 30, 2026

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2025 This Form Is Open to Public Inspection
---	--	--

Part I	Annual Report Identification Information
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	

A This return/report is for:

☐ a multiemployer plan	☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
☒ a single-employer plan	☐ a DFE (specify) _____

B This return/report is:

☐ the first return/report	☐ the final return/report
☐ an amended return/report	☐ a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. ☐

D Check box if filing under:

☐ Form 5558	☐ automatic extension	☐ the DFVC program
☐ special extension (enter description) _____		

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ☐

Part II Basic Plan Information —enter all requested information					
1a Name of plan TRI-COUNTY COMMUNITY COUNCIL, INC. FLEXIBLE BENEFITS PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">501</td> </tr> <tr> <td colspan="2">1c Effective date of plan 10/01/1989</td> </tr> </table>	1b Three-digit plan number (PN) ▶	501	1c Effective date of plan 10/01/1989	
1b Three-digit plan number (PN) ▶	501				
1c Effective date of plan 10/01/1989					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) TRI-COUNTY COMMUNITY COUNCIL, INC. P.O. BOX 1210 BONIFAY FL 32425 302 NORTH OKLAHOMA STREET BONIFAY FL 32425	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) 59-1099586</td> </tr> <tr> <td>2c Plan Sponsor's telephone number 850-547-3689</td> </tr> <tr> <td>2d Business code (see instructions) 813000</td> </tr> </table>	2b Employer Identification Number (EIN) 59-1099586	2c Plan Sponsor's telephone number 850-547-3689	2d Business code (see instructions) 813000	
2b Employer Identification Number (EIN) 59-1099586					
2c Plan Sponsor's telephone number 850-547-3689					
2d Business code (see instructions) 813000					

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE		5/18/26	JOEL PAUL, JR.
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		Date	Enter name of individual signing as employer or plan sponsor
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE		Date	Enter name of individual signing as DFE
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2025)
v. 250312

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☒ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☒ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)	
(2) Increase (decrease) in amount due but unpaid	9a(2)	
(3) Increase (decrease) in unearned premium reserve	9a(3)	
(4) Earned ((1) + (2) - (3))	9a(4)	0
b Benefit charges (1) Claims paid	9b(1)	
(2) Increase (decrease) in claim reserves	9b(2)	
(3) Incurred claims (add (1) and (2))	9b(3)	0
(4) Claims charged	9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) –		
(A) Commissions	9c(1)(A)	
(B) Administrative service or other fees	9c(1)(B)	
(C) Other specific acquisition costs	9c(1)(C)	
(D) Other expenses	9c(1)(D)	
(E) Taxes	9c(1)(E)	
(F) Charges for risks or other contingencies	9c(1)(F)	
(G) Other retention charges	9c(1)(G)	
(H) Total retention	9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)	9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement	9d(1)	
(2) Claim reserves	9d(2)	
(3) Other reserves	9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)	9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	21,981
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☒ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☒ Other (specify) ▶ ADD

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)	
(2) Increase (decrease) in amount due but unpaid	9a(2)	
(3) Increase (decrease) in unearned premium reserve	9a(3)	
(4) Earned ((1) + (2) - (3))	9a(4)	0
b Benefit charges (1) Claims paid	9b(1)	
(2) Increase (decrease) in claim reserves	9b(2)	
(3) Incurred claims (add (1) and (2))	9b(3)	0
(4) Claims charged	9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) –		
(A) Commissions	9c(1)(A)	
(B) Administrative service or other fees	9c(1)(B)	
(C) Other specific acquisition costs	9c(1)(C)	
(D) Other expenses	9c(1)(D)	
(E) Taxes	9c(1)(E)	
(F) Charges for risks or other contingencies	9c(1)(F)	
(G) Other retention charges	9c(1)(G)	
(H) Total retention	9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)	9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement	9d(1)	
(2) Claim reserves	9d(2)	
(3) Other reserves	9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)	9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	0
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

- 11** Did the insurance company fail to provide any information necessary to complete Schedule A?..... ☐ Yes ☒ No
12 If the answer to line 11 is "Yes," specify the information not provided. ▶

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☒ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)	
(2) Increase (decrease) in amount due but unpaid	9a(2)	
(3) Increase (decrease) in unearned premium reserve	9a(3)	
(4) Earned ((1) + (2) - (3))	9a(4)	0
b Benefit charges (1) Claims paid	9b(1)	
(2) Increase (decrease) in claim reserves	9b(2)	
(3) Incurred claims (add (1) and (2))	9b(3)	0
(4) Claims charged	9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) –		
(A) Commissions	9c(1)(A)	
(B) Administrative service or other fees	9c(1)(B)	
(C) Other specific acquisition costs	9c(1)(C)	
(D) Other expenses	9c(1)(D)	
(E) Taxes	9c(1)(E)	
(F) Charges for risks or other contingencies	9c(1)(F)	
(G) Other retention charges	9c(1)(G)	
(H) Total retention	9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)	9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement	9d(1)	
(2) Claim reserves	9d(2)	
(3) Other reserves	9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)	9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	21,728
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

TRI-COUNTY COMMUNITY COUNCIL, INC.
P.O. Box 1210; 302 North Oklahoma Street
Bonifay, FL 32425

PROGRAM REPORT

PROGRAM HS/EHS

FOR MONTH OF: April 2026

FAMILIES SERVED _____

PEOPLE SERVED 165

UNITS PROVIDED (if applicable) n/a

SIGNIFICANT ACCOMPLISHMENTS: We received the carryover funds that we requested for the grass turf on our playground at EHS in Defuniak Springs. It has been completed and the staff and children are enjoying it.

PROBLEM AREAS NOTED: Our waitlist is low. Struggling with in-kind collection too.

ACTION OR RESOLUTION: Ramp up recruitment. Looking into events that are going to be in our communities and plan to participate in the ones that will be geared toward our families. We may be looking at requesting an in-kind waiver.

ANY OTHER INFO: Our self-assessment is almost complete. Once the improvement plan is complete I discuss and ask for approval.

REPORTED BY: Kim Gillis

DATE: 5/1/2026

TRI-COUNTY COMMUNITY COUNCIL, INC.
P.O. Box 1210; 302 North Oklahoma Street
Bonifay, FL 32425

PROGRAM REPORT

PROGRAM: LIHEAP

FOR MONTH OF: April 2026

TOTAL # FAMILIES SERVED: 513 TOTAL # PEOPLE SERVED: 1309

INDIVIDUALS SERVED BY COUNTY:

BAY	HOLMES	JACKSON	OKALOOSA	SANTA ROSA	WALTON	WASHINGTON
N/A	140	N/A	486	351	158	174

SIGNIFICANT ACCOMPLISHMENTS: Staff continues to do outreach and navigate the new
Promise System.

PROBLEM AREAS NOTED: Staff is working to ensure funds are spent down by the end of the contract.

ACTION OR RESOLUTION: _____

ANY OTHER INFO: _____

REPORTED BY: Lisa McCreary DATE: 05/11/2026

TRI-COUNTY COMMUNITY COUNCIL, INC.
P.O. Box 1210; 302 North Oklahoma Street
Bonifay, FL 32425

PROGRAM REPORT

PROGRAM: Transportation

FOR MONTH OF: April 2026

NUMBER SERVED:

COUNTY	INDIVIDUALS	MILES	TRIPS
HOLMES	79	12,485	535
SANTA ROSA	119	16,747	1,394
WALTON	182	21,005	2,447
WASHINGTON	48	9,683	727

SIGNIFICANT ACCOMPLISHMENTS: _____

PROBLEM AREAS NOTED: _____

ACTION OR RESOLUTION: _____

ANY OTHER INFO: _____

REPORTED BY: Aubrey Thomas DATE: 5-14-26

TRI-COUNTY COMMUNITY COUNCIL, INC.
P.O. Box 1210; 302 North Oklahoma Street
Bonifay, FL 32425

PROGRAM REPORT

PROGRAM: CSBG

FOR MONTH OF: May 2026

TOTAL # FAMILIES SERVED: 150 TOTAL # PEOPLE SERVED: 192

INDIVIDUALS SERVED BY COUNTY:

BAY	HOLMES	JACKSON	OKALOOSA	SANTA ROSA	WALTON	WASHINGTON
32	8	5	25	33	49	40

SIGNIFICANT ACCOMPLISHMENTS: Established a partnership with Pathway, a CNA Program,
throughout several of our counties. This will increase our Self-Sufficiency program and increase the work force
in our service areas.

PROBLEM AREAS NOTED: Due to the contract starting in October, funds will not be spent down by
the June contract. Commerce is looking to extend the contract for CSBG throughout the state.

ACTION OR RESOLUTION: _____

ANY OTHER INFO: _____

REPORTED BY: Lisa McCreary **DATE:** 06/04/2026

TRI-COUNTY COMMUNITY COUNCIL, INC.
P.O. Box 1210; 302 North Oklahoma Street Bonifay, FL 32425

PROGRAM REPORT

PROGRAM: Food Pantry

FOR MONTH OF: May 2026

TOTAL # FAMILIES SERVED: 210 TOTAL # PEOPLE SERVED: 605

INDIVIDUALS SERVED BY COUNTY:

BAY	HOLMES	JACKSON	OKALOOSA	SANTA ROSA	WALTON	WASHINGTON
n/a	n/a	n/a	n/a	n/a	188	417

SIGNIFICANT ACCOMPLISHMENTS: _____

PROBLEM AREAS NOTED: _____

ACTION OR RESOLUTION: _____

ANY OTHER INFO: _____

REPORTED BY: Lisa McCreary DATE: 06/04/2026

TRI-COUNTY COMMUNITY COUNCIL, INC.
P.O. Box 1210; 302 North Oklahoma Street
Bonifay, FL 32425

PROGRAM REPORT

PROGRAM HS/EHS

FOR MONTH OF: June 2026

FAMILIES SERVED _____

PEOPLE SERVED 40

UNITS PROVIDED (if applicable) n/a

SIGNIFICANT ACCOMPLISHMENTS: We will be changing EHS hours to 7:30-2:30 which will be seven hours a day for the new school year. This will allow them to have a calendar like HS and for us to provide some professional development days.

PROBLEM AREAS NOTED: We are hoping to get all staff hired that we need as well as get full enrollment to begin the new school year. The new school year begins August 11th. We are struggling with enrollment for a couple of our centers.

ACTION OR RESOLUTION: We will be looking at recruitment events that will reach our families. Some of our staff participated in the watermelon parade. We are working on maintenance needs at the centers.

ANY OTHER INFO: Head Start children are out for the summer. We are working on getting our pre-service training set up.

REPORTED BY: Kim Gillis

DATE: 7/1/2026

TRI-COUNTY COMMUNITY COUNCIL, INC.
P.O. Box 1210; 302 North Oklahoma Street
Bonifay, FL 32425

PROGRAM REPORT

PROGRAM: LIHEAP

FOR MONTH OF: June 2026

TOTAL # FAMILIES SERVED: 697 TOTAL # PEOPLE SERVED: 1829

INDIVIDUALS SERVED BY COUNTY:

BAY	HOLMES	JACKSON	OKALOOSA	SANTA ROSA	WALTON	WASHINGTON
N/A	196	N/A	684	478	237	234

SIGNIFICANT ACCOMPLISHMENTS: There has been an increase in LIHEAP application due to the summer heat and the rising cost of energy.

PROBLEM AREAS NOTED: Staff is still working with the new system changes as Florida Commerce and Promise continue making changes within the system.

ACTION OR RESOLUTION: Staff will continue attending any training on the new system and asking Florida Commerce and Promise for guidance.

ANY OTHER INFO: _____

REPORTED BY: Lisa McCreary DATE: 7/9/2026

TRI-COUNTY COMMUNITY COUNCIL, INC.
P.O. Box 1210; 302 North Oklahoma Street
Bonifay, FL 32425

PROGRAM REPORT

PROGRAM: Transportation

FOR MONTH OF: June 2026

NUMBER SERVED:

COUNTY	INDIVIDUALS	MILES	TRIPS
HOLMES	61	15,021	499
SANTA ROSA	100	18,387	1,404
WALTON	125	20,093	1,242
WASHINGTON	47	9,581	687

SIGNIFICANT ACCOMPLISHMENTS: _____

PROBLEM AREAS NOTED: _____

ACTION OR RESOLUTION: _____

ANY OTHER INFO: _____

REPORTED BY: Jessy Maria DATE: 7-8-26



Tri-County Community Council, Inc.

Client Satisfaction Survey

County All Month April 2026
 Total Surveys Completed 155

Please respond based on your recent experiences	Circle Appropriate Response		
	Yes	No	N/A
The office was clean and comfortable	153	1	1
I was treated with courtesy and respect	154	1	0
My request for assistance was attended to as quickly as possible	154	1	0
The staff listened and responded to my concerns	153	2	0
Overall, I am very satisfied with the services I received	153	2	0
Please respond to questions below only if applicable			
The staff informed me about additional Community Action Programs that might be helpful to me	133	1	13
The staff helped me find other services/programs outside of Community Action Agency	120	4	20
If staff was unable to meet my needs the reason was clearly explained to me	96	2	44
Phone calls were quickly answered and my messages were returned	122	1	22
If I had a complaint(s), it was handled well	93	2	47

How can we improve our services? (Comments welcome) Office staff always so clean & organized. I love the professional attitude. Darlene is the best. Very professional and helped with my needs. You are doing a great job. Ms. Vanessa is always helpful, even if I don't qualify she is still pleasant and helpful through this process. Karen did an awesome job and was a big help. They listen to me and didn't make me feel bad because I needed help. Nice lady spoke Spanish. Your employees do not meet the motto "Helping People Help Themselves" Better attitudes from staff. Was told I would be denied before I even applied, which is unprofessional. (These were handled)



Tri-County Community Council, Inc.

Client Satisfaction Survey

County All Month June 2026
 Total Surveys Completed 159

Please respond based on your recent experiences	Circle Appropriate Response		
	Yes	No	N/A
The office was clean and comfortable	159	0	0
I was treated with courtesy and respect	159	0	0
My request for assistance was attended to as quickly as possible	159	0	0
The staff listened and responded to my concerns	159	0	0
Overall, I am very satisfied with the services I received	159	0	0
Please respond to questions below only if applicable			
The staff informed me about additional Community Action Programs that might be helpful to me	131	4	12
The staff helped me find other services/programs outside of Community Action Agency	125	4	17
If staff was unable to meet my needs the reason was clearly explained to me	122	2	22
Phone calls were quickly answered and my messages were returned	129	0	15
If I had a complaint(s), it was handled well	93	0	52

How can we improve our services? (Comments welcome) Everything good. NO complaints. I'm very thankful for getting the help I needed. Great Amazing Service. Karen was very helpful, and informative. More pay for the ladies, they do a lot. The office in Defuniak has always cared about people. They are very nice. Vanessa is the best, she is amazing.



Tri-County Community Council, Inc.

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Bonifay, FL 32425

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Chair

Tara Finch

Vice-Chair

Danny Glidewell

Secretary

Ashley Thompson

Treasurer

Lesley Hatfield

Member-at-Large

Tabitha Morris

Executive Director

Joel Paul, Jr.

As most people that are around me know, I have been in the twilight of my career, after serving Tri-County Community Council for over twenty-five years.

My last day with the agency will be January 14, 2027. This is adequate notice to assist in a positive transition for the agency. I am confident that I will leave with the agency in great shape and in good hands.

Please accept my humble thanks for an opportunity to serve the Board of Directors, the Tri-County organization and our communities in Northwest Florida.

Sincerely I am,



Joel Paul, Jr.

2025-26 STRATEGIC PLAN UPDATE

TECHNOLOGY –

- Continue updating the agency's internet and phone communication systems.
- Implement the use of mobile applications that allow clients to connect with agency services more efficiently.
- Enhance the agency website with interactive tools and widgets to improve client access and engagement.

EMPLOYMENT –

- Utilize CSBG funding to provide employment supports that promote self-sufficiency
- Reallocate CSBG funding to expand family support systems.
- Continue adjusting employee compensation accommodate minimum wage increase.
- Explore and implement strategies to recruit and retain qualified employees.

HOUSING -

- Provide assistance with past-due rent/mortgage or first month's rent through CSBG grant
- Continue assisting eligible households with utility costs through the Low Income Home Energy Assistance program (LIHEAP).

TRANSPORTATION -

- Increased budgets in all counties.
- Research recruitment strategies for CDL drivers in response to the new training requirements.
- Address driver retention challenges by evaluating competitive wages.
- Reduce fleet maintenance through replacement of newer vehicles.
- Continue providing transportation co-pay assistance through CSBG funding.

HEALTHCARE -

- Maintain transportation services for medical appointments and healthcare access.
- Continue paying agency portion of health insurance premium to support employee retention and well-being.

CHILDCARE -

- Continue the transition of Head Start to Early Head Start based on community needs, with additional conversions as appropriate.
- Support successful enrollment for the new Head Start program year.

FOOD -

- Continue operation of the canning center at the DeFuniak Springs Outreach office.
- Continue to partner with First Baptist Church by leasing space at the DeFuniak Springs Outreach Office for food distribution.
- Maintain food pantry operations at the Chipley and DeFuniak Springs Outreach Offices.

EDUCATION -

- Provide employment-related education and training support through CSBG funding.
- Assist participants with classes and testing to obtain GED/Diploma.
- Support enrollment in short-term certificate programs by assisting with tuition, fees, and required supplies.
- Strengthen partnerships with community organizations to provide vocational training opportunities and related educational resources.

TRI-COUNTY COMMUNITY COUNCIL, INC.

Accounting & Financial Policies and Procedures Manual

Updated Revision Adopted November 13, 1997

Modification Adopted March 12, 1998; August 13, 1998; April 8, 1999; December 9, 1999; January 13, 2000; March 9, 2000; August 8, 2002; October 9, 2003; August 14, 2008; November 13, 2008; November 12, 2009, October 14, 2010, May 12, 2011, May 10, 2012, May 9, 2013, August 8, 2013, August 14, 2014, August 13, 2015, November 12, 2015, January 12, 2017, March 9, 2017, August 9, 2018, October 10, 2019, March 12, 2020, August 13, 2020, March 11, 2021, May 12, 2022, March 14, 2024, October 10, 2024, August 14, 2025, November 13, 2025

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INTRODUCTION

~~The following~~ This manual is intended to provide an overview of the accounting and financial policies and procedures for Tri-County Community Council, Inc.

Tri-County Community Council, Inc. is incorporated in the state of Florida. Tri-County Community Council, Inc. is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) as a nonprofit corporation. Tri-County Community Council, Inc. tax-exempt mission is to: Our Mission is to identify and provide needed services to the citizens in our communities.

Vision Statement: Tri-County Community Council, Inc. is a nonprofit organization with a vision to unite both the public and private sectors for the purpose of improving the quality of life for individuals, families, and communities by enhancing and seeking new opportunities for success with the goal of eliminating poverty.

This manual will document the financial operations of the Organization. Its primary purpose is to formalize accounting and financial policies and selected procedures for all staff who have a role in accounting processes and to document internal controls.

If a particular grant or award has provisions that are more restrictive than those in this manual, the more restrictive provisions will be followed only for that grant or award.

Effective Date(s) of Accounting and Financial Policies

This Financial Policies and Procedures Manual was approved by the Tri-County Community Council, Inc., Board of Directors at its regular board meeting on Thursday, November 13, 1997, to ensure sound financial procedures are followed at all times.

Fiscal Year-End of Organization

Tri-County Community Council, Inc. will operate on a fiscal year that begins on October 1 and ends on September 30. Any changes to the operating year of the Organization must be ratified by majority vote of Tri-County Community Council, Inc.'s Board of Directors.

Basis of Accounting

Tri-County Community Council, Inc. fiscal year-end financial statements are prepared using the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP).

Accounting Software

The accounting system used by Tri-County Community Council, Inc., will utilize generally accepted accounting practices that are required and /or recommended by regulatory or lending agencies and the Tri-County Community Council, Inc.'s auditor.

The accounting practices and procedures used by the agency will allow for adequate management of the agency's revenues and expenses, and will provide adequate systems of monitoring by the Board of Directors as well as outside auditors and funding sources.

1. The agency currently utilizes the Cougar Mountain Software accounting package, which includes Accounts Payable, General Ledger, Payroll, and Bank Reconciliation.
2. Separate Fund Accounts must be maintained on all grant awards. Agency and Fund-raising funds must also have individual fund accounts.
3. Adequate documentation must be maintained to support all entries. The finance staff must complete the GL Change Form to record adequate documentation and initial when adjustments or corrections occur to ensure that a clear audit trail is readily apparent.
4. Expense accounts in the General Ledger must correspond to the budget.
5. The Chief Finance Officer must keep the Executive Director informed of all activities regarding the finance department to ensure an efficient operation is in effect at all times. The Assistant Executive Director/Human Resource Director must also be made aware of all activities regarding the finance department.

GENERAL POLICIES

ORGANIZATIONAL STRUCTURE

The Role of the Board of Directors

The Board of Directors formulates financial policies, reviews operations and activities, and delegates overall administration of the financial policies to the Executive Director.

See the Organization's by-laws for Board and committee details. However, roles of committees with direct responsibilities for the financial affairs of the Organization are further described in this manual. These committees will be referred to in appropriate sections of this manual.

Finance Committee Responsibilities

The Finance Committee is responsible for direction and oversight regarding the overall financial management of Tri-County Community Council, Inc. Functions of the Finance Committee include:

1. Review and recommendation of the Organization's annual budget (prepared by the staff) for final approval by the Board of Directors.
2. Long-term financial planning.
3. Establishment of investment policy and monitoring investment performance.
4. Evaluation and approval of facilities decisions (i.e., leasing, purchasing property).
5. Monitoring of actual vs. budgeted financial performance.
6. Oversight of reserve funds.
7. Review of financial procedures.
8. Recommend the hiring of an independent financial statement auditor.
9. Review and approve the final audited financial statements.

The review of the Organization's financial statements will not be limited to the Finance Committee but will involve the entire Board of Directors.

The full Board will review and approve the final audited financial statements and any other communications received from the auditor regarding internal controls, illegal acts, or fraud.

The Roles of the Executive Director and Staff

The Executive Director may not risk financial losses to the agency beyond those that may occur in the normal course of business. The Executive Director will:

- Ensure against embezzlement, casualty losses to full replacement, and against liability losses (to Board members, organization or staff) beyond the minimally acceptable prudent level.

- Ensure that all personnel with access to significant amounts of the agency money are appropriately bonded.
- Ensure that facilities and equipment are properly maintained.
- Limit exposure of the agency, board or staff to claims of liability.
- Disburse funds only under controls sufficient to meet the Board-appointed auditor's standards.
- Invest operating capital only in secure short-term investments.
- Ensure off-site backup of all computer and other financial records necessary for uninterrupted operations of the agency.
- All personnel activity sheets, local/out of town travel, credit card purchases or other reimbursements paid to the Executive Director will be approved by Board Chair.
- The Executive Director has responsibility for all operations and activities including financial management and shall delegate the administration of the financial policies to the administrative and finance staff as deemed appropriate.
- The Assistant Executive Director /Human Resource Director and the Chief Finance Officer shall assist the Executive Director in the overall administration of the financial policies. Specific financial obligations shall be delegated to these two individuals as determined by the Executive Director.
- The Chief Finance Officer is responsible to the Executive Director for all financial operations.
- The lines of authority depicted on the Agency's Organizational Chart must be followed by all employees.

Grants/Contracts Responsibilities

- The Assistant Executive Director / Human Resource Director shall forward a copy of all grants and contracts, after acceptance and/or approval, to the Finance Department and to the appropriate Program Director/Manager.
- The Chief Finance Officer or designee must carefully review all grants and contracts to ensure that all financial provisions are in compliance.
- The Program Director/Manager must carefully review all grants and contracts to ensure that all programmatic provisions are in compliance.
- A Chart of Accounts must be prepared by the finance department with copies submitted to the Executive Director, Assistant Executive Director/ Human Resource Director and Program Director/Manager.
- Original grants and contracts shall be maintained by the Assistant Executive

•
Director/Executive Secretary.

- Copies of all monitoring reports shall be maintained in the Assistant Executive Director/Executive Secretary's contract file.
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FINANCE DEPARTMENT OVERVIEW

Organization Structure

The Finance Department typically consists of 4 staff positions that manage and process financial information for Tri-County Community Council, Inc. The following positions comprise the Finance Department:

- CFO
- Finance Officer
- Finance Officer/AP Specialist
- Fiscal Assistant

Department Responsibilities

Financial duties and responsibilities must be segregated so that no one employee has sole control over cash receipts, disbursements, payrolls, reconciliations of bank accounts, etc.

Finance duties must be rotated among Finance department employees whenever possible.

The primary responsibilities of the Finance Department consist of:

- General ledger transactions and reconciliations
- Budgeting
- Cash and investment management
- Cash receipts
- Accounts payable
- Cash disbursements
- Payroll
- External reporting of financial information
- Bank reconciliation
- Compliance with government financial reporting requirements
- Annual financial statement audit and fiscal monitoring visits
- Financial record retention

Standards for Financial Management Systems

In accordance with federal grant regulations (commonly referred to as Uniform Guidance [Part 2 CFR 200](#)), Tri-County Community Council, Inc. maintains a financial management system that provides for the following. Specific procedures to carry out these standards are detailed in the appropriate sections of this manual.

1. Identify all federal awards received and expended and the federal programs under which they were received. (2 CFR Part 200.302(b)(1))
2. Provide accurate, current, and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements of award. 2 CFR Parts 200.328 and 200.329
3. Maintain records that identify adequately the source and application of funds for federally-funded activities. These records will contain information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest, and be fully supported by source documentation.
4. Establish effective control over and accountability for all funds, property, and other assets. Tri-County Community Council, Inc. will adequately safeguard all such assets and ensure they are used solely for authorized purposes.
5. Prepare comparison of expenditures with budget amounts for each award.
6. Maintain information that relates financial data to performance accomplishments when required by funding sources. (2 CFR Part 200.329)
7. Establish written procedures to minimize the time elapsing between the transfer of funds and disbursement by Tri-County Community Council, Inc. Advance payments will be limited to the minimum amount needed and be timed to be in accordance with actual, immediate cash requirements. (2 CFR Part 200.305)
8. Establish written procedures for determining the reasonableness, allocability, and allowability of costs in accordance with the provisions of the 2 CFR Part 200 Subpart E, *Cost Principles*, and the terms and conditions of the award. See Tri-County Community Council, Inc.'s written procedures in the [CHARGING COSTS TO FEDERAL AWARDS](#) ~~Charging Costs To Federal Awards~~ section of this manual.

INTERNAL CONTROLS

System of Internal Controls

(200 CFR Part 200.303)

The financial policies and procedures in this manual provide one piece of Tri-County Community Council, Inc.'s system of internal controls. The policies on this manual reflect decisions made by the board of directors and management and the procedures reflect the steps or actions to implement a policy. The Organization's system of internal control is affected by all its employees and directors and is designed to provide reasonable assurance regarding the achievement of the Organization's reporting, operating, and compliance objectives.

In accordance with Standards for Financial Management Systems, the Organization will provide effective control over and accountability for all funds, property, and other assets. Tri-County Community Council, Inc. will adequately safeguard all such assets and ensure they are used solely for authorized purposes.

BUSINESS CONDUCT

Practice of Ethical Behavior

Tri-County Community Council, Inc. requires Board members, committee members, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities, and all directors, committee members, and employees to comply with all applicable laws and regulatory requirements. Unethical actions, or the appearance of unethical actions, are unacceptable under any conditions. The policies and reputation of Tri-County Community Council, Inc. depend, to a large extent, on the following considerations:

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

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

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

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

Directors, managers, supervisors, and employees must carefully weigh all courses of action suggested in ethical, as well as economic, terms and base their final decisions on the guidelines provided by this policy, as well as their personal sense of right and wrong.

Confidentiality Policy

See Personnel Policies & Procedures Section 4 General 4.8 Confidential Information

Conflicts Of Interest

See Personnel Policies & Procedures Section 4 General 4.7 Conflict Of Interest

SECURITY

General Office Security

During normal business hours, all visitors are required to check in with the Receptionist. After hours, a security key is required for access to the offices of Tri-County Community Council, Inc. Keys are issued only to employees of Tri-County Community Council, Inc.

Finance Department

A lock will be maintained on the door leading into the Tri-County Community Council, Inc.'s Finance Department. This door will be closed and locked in the evenings and whenever the Finance Department is vacant. The key to this lock will be provided to accounting personnel and other personnel as approved by the Executive Director. The key will be returned whenever any of these individuals leaves the employment of Tri-County Community Council, Inc.

Tri-County Community Council, Inc.'s blank check stock will be stored in a fireproof file cabinet in the Finance Department. This cabinet will be locked with a key that is kept in the Finance Department. Access to this file cabinet will be by keys stored in a locked key safe.

Access to Electronically Stored Accounting Data

Tri-County Community Council, Inc. utilizes passwords to restrict access to accounting software, modules, and data. Only duly authorized finance personnel with data input responsibilities will be provided login credentials for data entry capability in the system.

Finance personnel are expected to keep their passwords secret and to change their passwords on a regular basis, no less frequently than every 90 days.

Each password enables a user to gain access to only those software, module, and data files necessary for each employee's required duties. On an annual basis, the agency performs a review of accounting software users to ensure they have the appropriate access levels. Unnecessary access will be rescinded.

Storage of Sensitive Data

In addition to accounting and financial data stored in the Finance Department, other sensitive data, including protected personally identifiable information (PII), such as social security numbers of employees and/or clients may be stored in areas other than the Finance Department. Locations of sensitive data include, but are not limited to:

1. Other Organization departments such as programs, Human Resources, etc.
2. Electronic or on-line storage

The Organization's policy is to minimize the storage of sensitive data outside the Finance Department by shredding documents with such data or deleting the sensitive data from documents that are stored outside the Finance Department as soon as possible and in accordance with the Organization's Record Retention policies.

Destruction of Consumer Information

As stated elsewhere in this manual, all sensitive data must be securely stored and shredded when no longer needed. Tri-County Community Council, Inc. will also shred/delete all consumer information obtained by the Organization for any reason. Each department will be responsible for shredding their own files in accordance with the Record and Retention Policy.

GENERAL LEDGER AND CHART OF ACCOUNTS

The general ledger is the collection of all asset, liability, net assets, revenue, and expense accounts. It is used to accumulate all financial transactions and is supported by subsidiary ledgers that provide details for certain accounts. The general ledger is the foundation for the accumulation of data and production of reports.

Chart of Accounts Overview

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

Tri-County Community Council, Inc.'s chart of accounts is comprised of six types of accounts:

1. Assets
2. Liabilities
3. Net Assets
4. Revenues
5. Expenses

In compliance with the Standards for Financial Management Systems, Tri-County Community Council, Inc. will identify in its accounts all federal awards received and expended and the federal programs under which they were received. (2 CFR Part 200.302(b)(1)) To comply with this regulation, Tri-County Community Council, Inc.'s account numbers will be used to identify federal awards received and expended. Each account number will have a two-digit grant number, four-digit function number and a three-digit county code.

Distribution of Chart of Accounts

All Tri-County Community Council, Inc. employees involved with account coding or budgetary responsibilities will be issued a current chart of accounts, or the section of the chart of accounts applicable to their program. As the chart of accounts is revised, an updated copy of the chart of accounts will be promptly distributed to these individuals.

Control of Chart of Accounts

The CFO monitors and controls the chart of accounts, including all account maintenance, such as additions and deletions. Any additions or deletions of accounts must be approved by the CFO, who ensures that the chart of accounts is consistent with the Organizational structure of Tri-County Community Council, Inc. and meets the needs of each division and department.

Journal Entries

All general ledger entries that do not originate from a subsidiary ledger will be supported by journal vouchers or other documentation, including an explanation of each such entry.

Examples of such journal entries are:

1. Recording of noncash transactions
2. Corrections of posting errors
3. Nonrecurring accruals of income and expenses

All journal entries not originating from subsidiary ledgers will be authorized in writing by the CFO by initialing or signing the entries.

Reconciliation of Accounts

To ensure the accuracy of the Tri-County Community Council, Inc.'s financial reporting, the agency will prepare and document reconciliations of asset and liability general ledger accounts for each reporting period. Reconciliations will prove that the balances presented in the general ledger of the Tri-County Community Council, Inc. agree with independent supporting documentation (i.e. bank statements, physical inventory counts, lender records). Sub-ledger accounts will be reconciled to its general ledger account (control account) each reporting period.

Reconciliations will be reviewed by the CFO or designated accounting staff who was not part of preparing the reconciliation or supporting documentation. Any discrepancies will be immediately investigated and resolved in a timely manner.

ADMINISTRATION OF FEDERAL AWARDS

Definitions

Tri-County Community Council, Inc. may receive financial assistance from a donor/awarding grantor agency through grants and cooperative agreements. Throughout this manual, federal assistance received in either of these form(s) will be referred to as a federal "award."

Preparation and Review of Proposals

- Financial grant applications/budgets and amendments must be prepared by the Executive Director's designee and reviewed by the Executive Director and other members of the Executive Management Team. The total budget will reflect the cost of carrying out the programs and services of the grant.
- Approval of all grant applications/budgets must be reflected in the Board of Directors' minutes. This approval will be authority for the Executive Director to manage the agency's finances according to the plan without seeking further approval of the board.
- The Policy Council must approve the Head Start grant application prior to submission to the Board of Directors for final approval.
- The Executive Director may make expenditures consistent with the Board-approved budget without further Board approval. However, expenditures that are not within the board-approved budget must be formally approved by the Board of Directors.
- A list of anticipated major capital expenditures should be submitted to the Board for approval.
- Unbudgeted emergency repairs to the physical locations or equipment that must be completed immediately, and cannot be practically submitted to the Board for approval, may be authorized by the Executive Director. The Board of Directors will be informed of the expenditures as soon as possible.

Post-Award Procedures

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

1. Verify the terms and conditions of the grant or contract. The Finance Department and Program Managers will review the terms, time periods, award amounts, and expected expenditures associated with the award. An *Assistance* Listing Number will be

determined for each federal award. All reporting requirements under the contract or award will be summarized.

2. Accounts will be established for the receipt and expenditure categories in line with the grant or contract budget. Also see Control Of Chart Of Accounts section of this manual.
3. Gather documentation. See the Document Administration section for details.

Document Administration

1. Copy of the initial application for the award and corresponding budget, including documentation of Board approval
2. All correspondence to and from the awarding agency post-application, leading up to and subsequent to the award
3. The final, approved budget and program plan, after making any modifications
4. The grant agreement and any other documents associated with the initial making of the award
5. Reference sources or links to pertinent laws and regulations, including awarding agency guidelines, associated with the award
6. Subsequent grant modifications (financial and programmatic)
7. Copies of program and financial reports
8. Prior written approvals from awarding agency
9. Results of any monitoring visits conducted by the awarding agency, including resolution by Tri-County Community Council, Inc. of any findings arising from such visits
10. Correspondence and other documents resulting from the closeout process of the award

Closeout of Federal Awards

Tri-County Community Council, Inc. will follow the closeout procedures described in federal grant regulations *2 CFR Part 200.344*, and in the grant agreements as specified by the awarding agency.

Tri-County Community Council, Inc. and all sub-recipients will liquidate all obligations incurred under the grant or contract within 91290 days of the end of the grant or contract agreement, at a minimum.

POLICIES ASSOCIATED WITH REVENUES AND CASH RECEIPTS

REVENUE

Definitions of Revenue

The following definitions will apply with respect to the policies described in this manual:

Contribution – A receipt of cash or other assets (property, etc.), including promises to give, collections, similar assets by to the Organization, or a reduction, settlement or cancellation of the Organization's liabilities, in a voluntary nonreciprocal transfer by another entity or individual. A contribution may or may not include a donor-imposed condition or restriction (stipulation).

Donor-Imposed Condition – A donor-imposed stipulation that represents a barrier that must be overcome before the recipient is entitled to the assets transferred or promised. Failure to overcome the barrier gives the contributor a right of return of the assets it has transferred or gives the contributor a right of release from its obligation to transfer its assets.

In practical terms, this means a donor has imposed some type of stipulation or barrier other than a purpose or time period stipulation (which is defined as a donor-imposed restriction below) and that condition has some degree of uncertainty as to whether or not it will occur, and if the condition is not met, the Organization is not entitled to the contribution. Conditions may or may not be within the control of the Organization. (An example of a donor-imposed condition is the stipulation by a funding source that an organization must incur allowable expenditures prior to reimbursement, and that any advanced funds be returned if allowable expenditures are not incurred within the period of performance.)

Donor-Imposed Restriction – A donor-imposed stipulation that specifies a use for the contributed asset that is either limited to a specific future time period, specific program or service, or is more specific than the broad limits resulting from the nature of the Organization, the environment in which it operates, and the purposes specified in the Articles of Incorporation or Bylaws. Restrictions on the use of an asset may be temporary or perpetual (permanent).

Exchange Transaction – A reciprocal transaction in which Tri-County Community Council, Inc. and another entity each receive and sacrifice something of approximately equal value.

Nonexchange Transaction – One entity receives something of value without directly giving value in exchange. Nonexchange transactions may include grants.

Examples of Tri-County Community Council, Inc. revenue sources may include the following:

Contributions – this may include contributions with or without donor-imposed restrictions or donor-imposed conditions, nonreciprocal transfers. Contributions might

be recognized upon completion of a nonreciprocal transfer, or when a donor-imposed condition or restriction is met.

Fee-for-service income or fixed amount awards – this may include exchange transactions, reciprocal transfers, etc.

Private grants – this may include non-exchange transactions, or grants defined as contributions with or without donor-imposed restrictions or conditions.

Program revenue – this may include exchange transactions.

Reimbursement grants – this may include non-exchange transactions, or grants defined as contributions with or without donor-imposed restrictions or conditions.

Revenue Recognition Policies

Tri-County Community Council, Inc. receives revenue from several types of transactions. Revenue from each of these types of transactions is recognized in the financial statements in the following manner:

1. **Grant Revenue, Conditional or Restricted Contribution-Based** – Monthly accrual based on incurrence of allowable costs (for cost-reimbursement awards).

Reimbursement grants are billed/invoiced monthly, or as funders require, based on allowed, incurred expenses. Private grants are usually received once funding is approved. Financial expenditure reports, if required, are submitted as required by funding sources.

2. **Grant Revenue, Exchange-Based** – As services are performed, based on other terms of the award/contract (for fixed price, unit-of-service, and other types of awards).
3. **Contributions** – Also referred to as donations. Recognized as income when received, unless accompanied by donor-imposed conditions. All pledges, bequests and endowments will be recognized in accordance with GAAP. Conditional contributions will be recognized as income upon the satisfaction of the condition. Contributions may be solicited or unsolicited.
4. **Noncash (In-kind) Contributions or Gifts In-kind** – Recognized as income when received. Contributed services will be recognized as income in the GAAP financial statements only to the extent that the contributed services possess either one of the following characteristics:
 - a. The service creates or enhances a non-financial asset (e.g., land, buildings, intangible assets, etc.).

- b. The service requires a specialized skill, it is provided by an individual possessing that skill, and the service is one that would typically need to be purchased if it had not been contributed to the organization.

All noncash contribution income received will be recorded at fair value. (Also see the Cost Sharing and Matching and Contributions Accounting sections of this manual.)

- 5. **Program Revenue** – Defined as gross income generated by a supported activity or earned as a result of an award or program.
- 6. **Fee-for-Service Income** – Recognized as income when services are rendered in accordance with the terms of the contract with the customer unless collection of amounts due is in question. In this case, revenue is recognized when payments are received.

Fee for service income is billed according to contract terms and conditions, based on the number of units of services provided.
- 7. **Interest, dividends, rents, or other forms of ordinary income** – Earned monthly. Investment return is generally considered free of donor restrictions, unless its use is limited by a donor-imposed restriction or by law.
- 8. **Immaterial and other lesser sources of revenue** such as transportation fees or child care fees will be recorded on the cash basis of accounting (i.e., recorded as revenue when received) as deemed appropriate by the CFO.

Classification of Income

All income received by Tri-County Community Council, Inc. is classified as "without donor-imposed restriction," with the exception of the following, which will be classified as "with donor-imposed restriction":

- 1. Grants and other awards received from government agencies or other funding agencies ~~grantors~~, which are restricted and have not been released through the performance of program services or the passage of time.
- 2. Special endowments received from donors requesting that the funds be restricted for specific purposes in perpetuity.
- 3. Income earned from endowment funds (e.g., interest and dividends, gains and losses) in connection with endowments where the donor has explicitly stated that earnings on an endowment be restricted for specific purposes or for which the Board has interpreted the

relevant state UPMIFA law as preserving the earnings on donor endowments as restricted.

From time to time, Tri-County Community Council, Inc. may raise other forms of contribution income which carry stipulations that the Organization utilize the funds for a specific purpose or within a specified time period identified by the donor of the funds. When this form of contribution income is received, Tri-County Community Council, Inc. will classify this as income with donor-imposed restrictions.

As with all net assets with donor restrictions, when the restriction associated with a contribution has been met (due to the passing of time or the fulfillment of the purpose for which the contribution was restricted), Tri-County Community Council, Inc. will reclassify the related net assets from net assets with donor restrictions to net assets without donor restrictions in its Statement of Financial Position and reflect this reclassification as an activity in its Statement of Activities.

Revenue received with donor-imposed restrictions may be reported as income without donor-imposed restrictions if the restrictions are met in the same reporting period.

In the event the Tri-County Community Council, Inc. Board of Directors determines that it is appropriate to set revenue funds aside for specific projects, such funds will be classified under "Net Assets without Donor Restriction," labeled "Board-Designated," and reported as a separate component of net assets.

COST SHARING AND MATCHING (IN-KIND) ~~MUST, IF REQUIRED BY GRANT CONDITIONS~~

Overview of Cost Sharing or Matching

Tri-County Community Council, Inc. values contributed services and property that are to be used to meet a cost sharing or matching requirement at their fair market values at the time of contribution, unless award documents or federal agency regulations identify specific values to be used. Tri-County Community Council, Inc. will claim contributions as meeting a cost sharing or matching requirement of a federal award when all of the following criteria are met in accordance with 2 CFR Part 200.306:

1. The contribution is verifiable from Tri-County Community Council, Inc. records.
2. The contribution is not included as a contribution (or match) for any other federally-assisted project or program.
3. The contribution is necessary and reasonable for proper and efficient accomplishment of project or program objectives.
4. The contribution is allowable under the federal cost principles, *2 CFR Part 200 Subpart E, Cost Principles*.
5. The contribution is not paid by the federal government under another award, except where authorized by federal statute to be used for cost sharing or matching.
6. The contribution is provided for in the approved budget when required by the federal awarding agency.
7. The contribution conforms to all provisions of federal administrative regulations, *2 CFR Part 200 Subpart D, Post Federal Awards Requirements*.
8. In the case of donated space, (or donated use of space), the space is subject to an independent appraisal performed by a certified appraiser as defined by 2 CFR Part 200.306(i) to establish its value.
9. The Program Director/Manager shall be responsible for generating the in-kind required for the program. In-Kind must be reflected on the financial reports monthly.
10. The employee who receives the contribution must prepare the voucher for non-federal share requirements and obtain the donor signature on the form. Tapes must be attached to verify accuracy.

11. The vouchers for non-federal share must be approved by the Program Director/Manager and summarized on a cover sheet.
12. In-kind must be submitted monthly to the finance department where it will be verified and entered into the appropriate account.

Valuation and Accounting Treatment of Cost Sharing or Matching

Cost sharing, match, or in-kind typically falls into one of the following categories; however, others may be identified by Tri-County Community Council, Inc.:

- Cash
- Space, buildings, land, and equipment
- Volunteer time and services
- Supplies

The following sections discuss the valuation and accounting treatment for each category.

Cash

- Tri-County Community Council, Inc. will recognize cash contributions as matching income in the period in which the funds are spent on allowable program costs.
- Any discounts received on goods or services are recognized as in-kind only if such discounts are not available to the general public or are customarily given to other nonprofit organizations. Discounts taken as in-kind must be supported by documentation provided by the contractor stating that it is providing the discount in support of the program.

Space, Buildings, Land, and Equipment

Buildings, Land, and Equipment

If the purpose of the contribution is to assist the Organization in the acquisition of equipment, building, or land, the total value of the donated property may be claimed as matching with prior approval of the awarding agency, provided the donation meets the criteria in the OVERVIEW OF COST SHARING OR MATCHING section above.

If the purpose of the donation is to support activities that require the use of equipment, buildings, or land, depreciation may be claimed as matching, unless the awarding agency has approved using the full value of the depreciable asset as match.

Buildings, land, and equipment are valued at their fair market value as determined by an independent certified real property appraiser. Information on the date of donation and records from the appraisal will be maintained in a property file.

Donations of long-lived assets are recognized as contributions when received, regardless if the asset is used as match. See the Valuation ~~OF NONCASH (IN-KIND) CONTRIBUTIONS~~ and Accounting Treatment section elsewhere in this manual.

Space

- Will be valued at the fair rental value of comparable space as established by an independent certified real property appraisal of comparable space and facilities in a privately-owned building in the same locality.
- Information on the date of donation and records from the appraisal will be maintained in a property file.
- If the donation is a less than an arms-length transaction, the value will be based on actual allowable costs to occupy the facility (e.g. repairs and maintenance, insurance, etc.), not to exceed fair market value.

Volunteer Time and Services

Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor will be counted as match (in-kind) if the services are an integral and necessary part of the program.

Volunteer services will be valued at rates consistent with those paid for similar work in the Organization. For skills not found in the Organization, rates will be consistent with those paid for similar work in Tri-County Community Council, Inc.'s labor market. Rates should include gross hourly wages plus fringe benefits calculated based on fringe benefits received by employees in similar positions or on agency average.

Volunteers must possess qualifications and perform work requiring those skills in order to be valued at greater than an unskilled labor rate.

Supplies

Donated supplies must be used in the program and will be valued at fair market value at the time of donation. Supplies can be counted as match only if the program would have purchased such items with federal funds.

BILLING/INVOICING POLICIES

Overview of Billing/Invoicing

The Organization's primary sources of revenue is listed in the REVENUE RECOGNITION section of this manual. Depending on the type of revenue source, the Organization may generate a bill or invoice, including a request for reimbursement.

Billing/Invoicing [Request for Reimbursement] and Financial Reporting

Tri-County Community Council, Inc. strives to provide management, staff, and funding sources with timely and accurate financial reports applicable to federal awards. These reports include monthly and cumulative expenditures, a project budget, and a balance remaining column.

Tri-County Community Council, Inc. will prepare and submit financial reports as specified by the financial reporting clause of each grant or contract award document. Preparation of these reports will be the responsibility of the finance staff, review and approved by CFO and Executive Director. It will be the responsibility of the Chief Finance Officer to ensure that all reports are submitted on a timely basis.

The following policies will apply to the preparation and submission of billings/invoices to funding agencies under awards made to Tri-County Community Council, Inc.:

1. The Organization will request reimbursement after expenditures have been incurred, unless an award specifies another method.
2. Tri-County Community Council, Inc. will strive to minimize the time between receipt of advances of federal funds and disbursement of grant funds ~~by issuing payments of receipt of such funds.~~ Also see Cash Drawdowns of ~~Advances of Federal~~ AWARDS Funds section of this manual.
3. Each award normally specifies a particular billing cycle. Therefore, a schedule is established for each grant and contract to ensure that billings/invoices is made on a timely basis along with any other reporting that is required in addition to the financial reports. The Chief Finance Officer and Assistant Executive Director / Human Resource Director must maintain a current listing of reports, contact persons, and due dates to ensure quality assurance is maintained on an ongoing basis.
4. Billings/invoices of award expenditures will use the actual amounts as posted to the general ledger as the source for all invoice/reimbursement amounts. A copy of all Program Financial Reports must be made for the finance department file, and for the Program Director/Manager's file when necessary. Finance department personnel must complete any reports due before leave is taken.

5. All financial reports required by each federal award will be prepared and filed on a timely basis. To the extent Tri-County Community Council, Inc.'s year-end audit results in adjustments to amounts previously reported to funding agencies, revised reports will be prepared and filed in accordance with the terms of each award.

~~Also~~ See Cash Drawdowns of Advances of Ffederal Ffunds section of this manual.

Cash Drawdowns of Advances of Federal Funds

Tri-County Community Council, Inc. will minimize the time elapsing between the transfer of funds to and disbursement of funds by Tri-County Community Council, Inc. Advance payments will be limited to the minimum amount needed and timed to be in accordance with actual, immediate cash requirements. (2 CFR Part 200.305-~~[45 CFR Part 75.305]~~.)

Cash drawdowns of advances from federal agencies will be made weekly in conjunction with the accounts payable and payroll schedule, based on need. All federal funds will be deposited into the operating account. Tri-County Community Council, Inc. requires that federal funds will be disbursed within 24 hours of receipt using the following process:

1. Finance staff will print out a listing of disbursements.
2. The CFO reviews and approves the list. For Head Start funds the CFO will email the Head Start director a list of disbursements for review & approve before drawing down the funds.
3. The CFO draws down the cash required.
4. The disbursements are prepared in accordance with CASH DISBURSEMENT policies and procedures found elsewhere in this manual.

RECEIPTS

Overview of Receipts

The receipts section includes policies and procedures for the receipt of cash, checks and direct deposit.

Processing of Checks and Cash Received in the Mail

The following procedures will be followed:

- Receipts are processed in a central location, rather than at remote sites, to ensure that receipts are appropriately directed, recorded, and deposited on a timely basis.
- The individual preparing the daily list of receipts will be someone that is not involved in the accounts receivable or accounts payable process.
- A deposit slip is prepared from the cash/checks received and compared to the daily receipts listing for discrepancies.
- Deposits are prepared and taken to the bank by an individual other than the employee who prepared the daily receipts listing.

Electronic transfers of funds are processed as follows.

- The CFO or designee will check the online bank or the State of Florida's vendor payment site for EFT's. She will print the EFT & highlight the EFT information. Then give it to the front office to be date stamped & recorded in the deposit log.
- Once it has been recorded it is returned to the Finance Officer she will verify the amount bill to the amount received. She will code the EFT.

A person in the Finance Department will enter the EFT into the bank rec.

Endorsement of Checks

All checks received that are payable to the Organization will be restrictively endorsed by the individual who prepares the daily receipts listing. The restrictive endorsement will be a stamp that includes the following information:

1. For Deposit Only
2. Tri-County Community Council, Inc.

Timeliness of Bank Deposits

Bank deposits will be made on a daily basis. Un-deposited checks and cash will be stored in a locked fire king filing cabinet and kept in a secure area until deposited. Such cash will not be used as petty cash or to make change.

RECEIVABLE MANAGEMENT

General Receivable Management

Grants receivable represent amounts that have been billed under agency contracts but not collected as of the date of the financial statements. All grants receivable represents amounts owed by federal, state and local government agencies.

POLICIES ASSOCIATED WITH EXPENDITURES AND DISBURSEMENTS

PURCHASING POLICIES AND PROCEDURES

Overview of Purchasing

THE POLICIES DESCRIBED IN THIS SECTION APPLY TO ALL PURCHASES MADE BY TRI-COUNTY COMMUNITY COUNCIL, INC.

Tri-County Community Council, Inc. requires the 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 must 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 grant requirements.

PURPOSE

The purpose of this section is to prescribe the manner in which Tri-County Community Council, Inc. must control the purchase of materials, supplies, equipment, services, and certain contractual services of the Board, to assure objective contractor performance in order to eliminate unfair competitive advantages, and to establish procedures for encouraging positive efforts toward dealing with local small businesses, minority-owned and women's businesses, wherever possible.

AUTHORITIES

The Executive Director of Tri-County Community Council, Inc. shall be responsible for implementing these policies and procedures. Selection of Contractors is the responsibility of the Executive Director, and/or his/her designee(s), to authorize purchases. Contract obligations (contracts and contract modifications) must be reviewed, approved, and signed by the Executive Director or his/her designee.

The Tri-County Community Council, Inc. Board's procurement policies and procedures have been developed in compliance with Federal laws and regulations which require a commitment to monitor and control government funds to safeguard against fraud, waste, and abuse of public monies. Therefore, employees are not permitted to order any materials, equipment, or services directly, unless personally authorized by the Executive Director or his/her designee. The Executive Director or his/her designee must review purchase orders, as necessary, to assure that procurement procedures are in compliance. Any unauthorized purchases must be the sole responsibility of the person placing the order.

Responsibility for Purchasing

All department heads or their designees, will have the authority to initiate purchases on behalf of their department, within the guidelines described here. Department directors will inform the Finance Department of all individuals that may initiate purchases or prepare purchase orders. The Finance Department will maintain a current list of all authorized purchasers.

Code of Conduct in Purchasing

(2 CFR Part 200.318(c)(1))

Ethical conduct in managing the Organization's purchasing activities is essential. Staff must always be mindful that they represent Tri-County Community Council, Inc. and share a professional trust with other staff and funding sources.

- Officers, Board members, employees, and agents will not solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.
- Staff will discourage the offer of and decline individual gifts, favors, or gratuities that might influence the purchase of supplies, equipment, and/or services. Staff will notify their immediate supervisor if they are offered such gifts.
- No officer, Board member, employee, or agent will participate in the selection or administration of a contractor if a real or apparent conflict of interest would be involved. See the Conflicts Of Interest section elsewhere in this manual.

Competition

(2 CFR Part 200.319)

In order to promote open and full competition, purchasers will:

- Be alert to any internal potential conflicts of interest.
- Be alert to any noncompetitive practices among contractors that may restrict, eliminate, or restrain trade.
- Not permit contractors who develop specifications, requirements, or proposals to bid or propose on such procurements.
- Award contracts to bidders or proposers whose product or service is most advantageous in terms of price, quality, and other factors.
- Issue solicitations that clearly set forth all requirements to be evaluated.
- Reserve the right to reject any and all bids when it is in the Organization's best interest and properly documented *(2 CFR 200.318(c))*.
Only use "name brand or equivalent" description as a means to define the performance or requirements. *(2 CFR Part 200.319(d)(1))*

Procurement Thresholds and Authorization Limits

All completed purchase orders must be signed by the preparer and reviewed and approved by the designated approver. The following table summarizes the required approval levels, solicitation, and documentation:

Amount of Purchase	Required Approvals	Required Solicitation	Required Documentation
<\$9,999.99	• Program Manager	• Evidence of solicitation not required but purchases should be distributed among qualified contractor	• Receipt approved by Program Manager
\$10,000 ≤ \$200,000	• Program Manager • Executive Director • Board of Directors	• Use Approved Contractor List • Advertisement for Bids – must be run in a minimum of one (1) local newspaper in the counties served • 2 written bids (Request for Bids or Request for Proposals) • Applicable based on funding source requirements	• P.O. • Copy of RFB or RFP • Proposal scoring grids including who participated in the scoring • Proposal and contract of winning bidder • Submit bids to Assistant Executive Director / Human Resource Director for Bid File

Amount of Purchase	Required Approvals	Required Solicitation	Required Documentation
FDOT Requirements Micro Purchase < \$2,500 10,000 Small Purchase \$ 2,500 10,001 < \$ 35,000 34,999 Competitive Purchase >\$35,000	•	•	• See the provided Subrecipient Procurement Checklist from FDOT.
Davis Bacon >\$2,000	•	•	• See page 41 for more information.

Procurement Procedures

The following are Tri-County Community Council Inc.'s general procurement procedures:

1. Tri-County Community Council, Inc. will avoid purchasing unnecessary or duplicative items for the performance of the activities required by a federal award.
(2 CFR Part 200.318(d))
2. When appropriate, an analysis will be made of lease and purchase alternatives to determine which would be the most economical and practical procurement for the use of award funding. (2 CFR Part 200.318(d)). This analysis will only be made when both lease and purchase alternatives are available to the program.
3. Tri-County Community Council, Inc. will enter into state and local inter-governmental or inter-entity agreements where appropriate for procurement or use of common or shared goods and services. (2 CFR Part 200.318(e))
4. Tri-County Community Council, Inc. will use federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs. (2 CFR Part 200.318(f))

5. Documentation of the cost and price analysis associated with each procurement decision, including contract modifications, in excess of Simplified Acquisition Threshold will be retained in the procurement files pertaining to each federal award. *(2 CFR Part 200.324)*
6. All pre-qualified lists of persons, firms, or products which are used in acquiring goods and services must be current and include enough qualified sources to ensure maximum open and full competition. *(2 CFR Part 200.319(e))*
7. Tri-County Community Council, Inc. will maintain records sufficient to detail the history of procurement, including, but not limited to: *(2 CFR Part 200.318(i))*
 - a. Rationale for the method of procurement;
 - b. Selection of contract type;
 - c. Justification for lack of competition when competition offers are not obtained
 - d. Contractor selection or rejection; and
 - e. The basis for the contract price.
8. Tri-County Community Council, Inc. will make all procurement files available for inspection upon request by a federal or pass-through awarding agency.
9. Tri-County Community Council, Inc. will not utilize the cost-plus-a-percentage-of-costs or percentage of construction cost methods of contracting. *(2 CFR Part 200.324(d))*
10. Consideration will be given to dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, women's business enterprises, veteran owned businesses, and labor surplus area firms. *(2 CFR Part 200.321(b)(3))*
11. Purchases will be made in accordance with the thresholds, required approvals, required solicitation methods, and documentation requirements indicated in the Procurement Thresholds and Authorizations Limits section of this manual.

Competitive Proposal Method of Procurement

The competitive proposal method of procurement will be used for purchases in accordance with the Procurement Threshold aAnd Authorization Limits chart of this manual and will be used when price and other factors are considered to determine the most advantageous proposal. Examples of some of the other factors may include those listed in the Evaluation of Alternative Proposers section of this manual.

The following conditions apply for this method of procurement:

- Request for Proposals (RFPs) will be publicized (see the Advertising Plan section of this

manual)

- RFPs will include all specifications, terms and conditions that the proposer must meet
- RFPs will include all evaluation factors and their relative importance
- Proposals must be solicited from a number of qualified sources
- Tri-County Community Council, Inc. will conduct an evaluation of proposals received by the publicized due date in accordance with its established procedures; maximum effort will be made to consider all responses to proposals (see Evaluation of Alternative Proposers section of this manual)

Solicitation for Procurements

To help ensure full and open competition, solicitations for goods and services, requests for proposals (RFPs), and invitation for bid (IFBs or sealed bids) will 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. Descriptions will not contain features which unduly restrict competition. (2 CFR Part 200.319(d)(1))

Description may also include the following:

- Technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards.
 - Preference for products and services that conserve natural resources, protect the environment, and are energy efficient, to the extent practicable and economically feasible
 - A statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth the minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible to avoid impeding competition. (2 CFR Part 200.319(d)(1))
2. Requirements which the offeror must fulfill and all other factors to be used in evaluating bids or proposals. (See Evaluation of Alternative Contractors elsewhere in this manual for required criteria.) (2 CFR Part 200.319(d)(2))
 3. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met will be clearly stated. (2 CFR Part 200.319(d)(1))
 4. Required delivery or performance dates/schedules.

5. Clear indications of the quantity(ies) requested and unit(s) of measure, if applicable.
6. A description of the format, if any, in which the requested information, proposals, or bids must be submitted, including the name of the person to whom it should be sent.
7. The date by which information, proposals, or bids are due.

Non Competitive Method of Procurement (Sole Source)

2 CFR Part 200.320 (c)

This method of procurement can be used as approved in accordance with the PROCUREMENT THRESHOLDS AND AUTHORIZATION chart elsewhere in this manual for the following circumstances:

Internal Micro-Purchase Threshold

The aggregate amount of the procurement does not exceed the ENTITY'S internal micro-purchase threshold.

Emergencies

Where equipment, materials, parts, and/or services are needed, quotations will not be necessary if the health, welfare, safety, etc., of staff and protection of Organization property is involved. The reasons for such purchases will be documented in the procurement file.

Single Distributor/Source

The item or service is only available from a single source.

Prior Written Approval

The awarding agency expressly authorizes noncompetitive proposals in response to a written request.

Insufficient Proposers, Bidders, Offerors

After solicitation, competition is deemed inadequate (insufficient bidders).

Advertising Procedures for Procurement

The public advertising plan is designed to encourage maximum participation in solicitation for selected procurement methods. Tri-County Community Council, Inc. will publicly advertise requests for sealed bids and proposals using a plan designed to reach the maximum potential bidders and proposers.

Examples of public advertising that may be used include:

- Tri-County Community Council, Inc.'s public website
- Tri-County Community Council, Inc.'s social media accounts
- Print and electronic advertisements (newspapers, emails)

Public advertisements will include, at a minimum:

- Tri-County Community Council, Inc.'s legal name and address, including contact name and phone number
- Date, time and location, including address, of bid/proposal meeting, as applicable
- Notice that participation in the meeting is mandatory for the bidder's or proposer's solicitation to be considered, as applicable
- Sealed bid requests will include any specifications and pertinent attachments and will define the items or services in order for the bidder to properly respond
- Sealed bid requests will identify the time and place sealed bids will be opened (for local governments and tribal governments, bids will be opened publicly)
- Notice to bidders/proposers that incomplete bid/proposal packages will not be considered.
- Stevens Amendment – When issuing statements, press releases, request for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with federal money, all grantees receiving federal funds shall clearly state:
 - The percentage of the total costs of the program or project which will be financed with federal money;
 - The dollar amount of federal funds for the project or program; and
 - Percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

Receipt of Proposal

Solicitations should provide for sufficient time to permit the preparation and submission of offers (quotes, bids, proposals) before the specified due date.

Contractor offers are considered late if received after the due date and time specified in the solicitation. Late offers will be so marked on the outside of the envelope and retained, unopened, in the procurement file.

Evaluation of Alternative Proposers

2 CFR 200.320 (B)(2)

With competitive proposal method of procurement, proposers will be evaluated on a weighted scale that considers some or all of the following criteria, as appropriate for the procurement:

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

Not all of the preceding criteria may apply in each procurement. However, the department responsible for the purchase will establish the relative importance of the appropriately established criteria prior to requesting proposals and will evaluate each proposal on the basis of the criteria and weighting that have been pre-determined.

After a contractor has been selected and approved by the Program Manager the final selection will be approved by the Executive Director prior to entering into a contract.

Affirmative Consideration of Minority, Small Business, Women-Owned Businesses, Veteran-Owned Businesses and Labor Surplus Area Firms

(2 CFR Part 200.321)

Positive efforts will be made by Tri-County Community Council, Inc. to utilize small businesses, minority-owned firms, women's business enterprises, veteran owned businesses, and labor surplus area firms whenever possible. Therefore, the following steps will be taken:

1. Ensure these businesses/ firms are used to the fullest extent practicable.
2. Tri-County Community Council, Inc. will directly solicit bids or proposals from these businesses/ firms whenever they are a potential source.
3. Tri-County Community Council, Inc. will evaluate procurements to determine if it is practical to separate purchases or projects into smaller components in order to encourage solicitation responses from these businesses/ firms.
4. Establish delivery schedules, where the requirement permits, which encourage participation by these business/ firms. Make information on forthcoming opportunities available and arrange time frames for purchases and contracts to encourage and facilitate participation by these businesses/ firms.

5. Utilize organizations as the Small Business Administration and the Department of Commerce's Minority Business Development Agency to determine validity of, assistance with, or location of the businesses addressed in this section, as appropriate.
6. Consider in the contract process whether firms competing for larger contracts should subcontract with these businesses/ firms.

Bonding Requirements

Tri-County Community Council, Inc. will require bonding when deemed necessary to help ensure the interests of the organization and the funding source is protected. Minimum bonding requirements will include the following: (*2 CFR Part 200.326*)

- A bid guarantee in the form of a bid bond, certified check, or other negotiable instrument from each bidder equivalent to five percent of the bid price assuring that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.
- A performance bond on the part of the contractor for 100 percent of the contract price, to be executed in connection with a contract to secure fulfillment of all the contractor's obligations under the contract.
- A payment bond for 100 percent of the contract price, executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in execution of the work provided for in the contract.

Use of Purchase Orders

Tri-County Community Council, Inc. utilizes a purchase order system. A properly completed purchase order will be required for each purchase decision (i.e., total amount of goods and services purchased, not unit cost) in excess of \$10,000, with the exception of travel advances and expense reimbursements, which require the preparation of a separate form described elsewhere in this manual. A properly completed purchase order will contain the following information, at a minimum:

1. Specifications or statement of services required
2. Contractor name, address, and contact's name, email, and phone number
3. Source of funding, as applicable
4. Delivery or performance schedules, if applicable
5. Delivery, packing, and transportation requirements, if applicable
6. Special conditions, if applicable
7. Net price per unit, less discount, if any
8. Total amount of purchase

9. Authorized signature
10. Date purchase order was prepared
11. Delivery address

Purchase Orders are carbon copy and should be distributed as:

- White Copy – Contractor Copy
- Yellow Copy – Accounting Department Copy (given to Accounting Department as soon as Purchase Order is complete)
- Pink Copy – Preparer Copy

Purchase orders will be pre-numbered, kept in a secure area in the Finance Department, and issued upon request from an authorized purchaser.

All purchase orders will be recorded in a purchase order log. At the end of the fiscal period, an aged outstanding purchase order report will be prepared and distributed to each purchasing representative and the CFO.

Voided Purchase Orders

If a purchase order needs to be voided, the yellow and pink copies of the purchase order should be submitted to the Accounting Department for documentation purposes.

Contractor Files and Required Documentation

The Finance Department will create a contractor file for each new contractor or re-activated contractor from whom Tri-County Community Council, Inc. purchases goods or services.

A W-9 form must be obtained and turned into the finance department before the check is issued. This form must be completed so a search can be conducted by the finance personnel to verify that the Contractor is not on the suspension/debarment list. The name on the W-9 and the Contractor name should be the same. The W-9 shall be filed in the finance department. The A/P module maintains payment records to Contractors to whom a Form 1099 is required to be issued at year-end.

Receipt and Acceptance of Goods

Purchaser or designated individual will inspect all goods received. Upon receipt of any item from a contractor, the following actions will be immediately taken:

1. Remove the packing slip from each box/container.

2. Verify the quantity of boxes/containers with the packing slip.
3. Examine boxes/containers for exterior damage and note on the packing slip any discrepancies (missing or damaged boxes/containers, etc.).
4. Compare the description and quantity of goods per the purchase order to the packing slip.
5. Examine goods for physical damage.
6. Count or weigh items, if appropriate, and record the counts on the purchase order.
7. Sign and date the packing slip.

This inspection must be performed in a timely manner to facilitate prompt return of goods and/or communication with contractors.

Contract Provisions

(2 CFR Part 200 Appendix II and other regulation, as indicated)

Tri-County Community Council, Inc. includes all of the following provisions, as applicable, in all contracts charged to federal awards, at the amounts indicated and as determined by the regulation or Tri-County Community Council, Inc., with contractors:

1. Contracts for more than the simplified acquisition threshold set by the Federal Acquisition Regulation at 48 CFR Subpart 2.1, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
2. All contracts in excess of \$10,000 must address termination for cause and for convenience by Tri-County Community Council, Inc. including the manner by which it will be affected and the basis for settlement.
3. Equal Employment Opportunity
4. Davis-Bacon Act, as amended (40 U.S.C. 3141-3148)

Davis Bacon Act Contractor Packet

- A Tri-County Community Council, Inc. designated personnel must provide the awarded Contractor with updated prevailing wage rates for the specific county where the work is being done, from <http://www.wdol.gov/dba.aspx>.
- A Tri-County Community Council, Inc. designated personnel must provide the awarded Contractor with copies of the Davis-Bacon Poster, Payroll Form (WH-347) with instructions, and Request for Taxpayer Identification Number and Certification (W-9).

Davis Bacon Act Contractor Requirements

Covered contractors and subcontractors must maintain and submit weekly payrolls to designated Tri-County Community Council, Inc. personnel.

These records must include:

- a. Name, current address, and social security number of each employee
- b. Each employee's work classification (s)
- c. Hourly rate (s) of pay
- d. Daily and weekly numbers of hours worked
- e. Deductions made
- f. Actual wages paid

In order for Contractor to receive final payment, personnel must submit an invoice showing program manager approval and certification of Davis Bacon Compliance.

- 5. Copeland "Anti-Kickback" Act (40 U.S.C. 3145)
- 6. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708)
- 7. Rights to Inventions Made Under a Contract or Agreement
- 8. Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended
- 9. Debarment and Suspension (E.O.s 12549 and 12689, 2 CFR 180)
- 10. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352), 2 CFR 180
- 11. Domestic preferences for procurement (2 CFR 200.322)
- 12. Bonding requirements:
- 13. Workers' Compensation.

Availability of Procurement Records

(2 CFR Part 200.325(b))

Tri-County Community Council, Inc. will, on request, make available for the federal awarding agency, pre-award review and procurement documents, such as requests for proposals, when any of the following conditions apply:

- The procurement process does not comply with the procurement standards in Uniform Guidance.
- The procurement is expected to exceed the federally-defined simplified acquisition threshold and is to be awarded without competition or only one bid is received.
- The procurement exceeds the simplified acquisition threshold and specifies a "name brand" product.
- The proposed award exceeds the federally-defined simplified acquisition threshold and is to be awarded to other than the apparent low bidder under a sealed-bid procurement.
- A proposed contract modification changes the scope of a contract or increases the contract amount by more than the amount of the federally-defined simplified acquisition threshold.

Procurement Records

(2 CFR Part 318(i))

Tri-County Community Council, Inc. will maintain records sufficient to detail the history of procurement including, but not limited to, the following

- Rationale for the method of procurement
- Selection of contract type
- Contractor selection or rejection
- Basis for contract price

Also see Record Retention section of this manual.

POLITICAL INTERVENTION

Prohibited Expenditures

Consistent with its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code, Tri-County Community Council, Inc. will not incur any expenditure for political intervention. For purposes of this policy, political intervention will be defined as any activity associated with the direct or indirect support or opposition of a candidate for elective public office at the federal, state, or local level. Examples of prohibited political expenditures include, but are not limited to, the following:

1. Contributions to political action committees
2. Contributions to the campaigns of individual candidates for public office
3. Contributions to political parties
4. Expenditures to produce printed materials (including materials in periodicals) that support or oppose candidates for public office
5. Expenditures for the placement of political advertisements in periodicals

Because of the nature and mission of the organization, the agency does not make political contributions.

CHARGING COSTS TO FEDERAL AWARDS

Overview of Charging Costs to Federal Awards

Tri-County Community Council, Inc. charges costs that are reasonable, allowable, and allocable to a federal award directly or indirectly. All unallowable award costs will be appropriately segregated from allowable award costs in the general ledger in order to assure that unallowable award costs are not charged to federal awards.

Criteria for Allowability of Costs

In accordance with ~~Subpart E-Cost Principles~~ federal grant regulations (2 CFR 200.302(b)(7), and 2 CFR 200.403(c)), terms and conditions of the federal grant award, ~~(2 CFR 200.302(b)(7), and 2 CFR 200.403(c))~~, Tri-County Community Council, Inc.'s written procedures to determine allowability of costs will include the following:

All costs must meet the following criteria and comply with federal grant regulations from 2 CFR Part 200.402 – 406, Basic Considerations, in order to be treated as allowable direct or indirect costs under a federal award:

1. The cost must be “reasonable” for the performance of the award, considering the following factors:
 - a. Whether the cost is of a type that is generally considered as being necessary for the operation of the Organization or the performance of the award.
 - b. Restraints imposed by such factors as generally accepted sound business practices, arm's length bargaining, federal and state laws and regulations, and the terms and conditions of the award.
 - c. Whether the individuals concerned acted with prudence in the circumstances.
 - d. Consistency with established policies and procedures of the Organization, deviations from which could unjustifiably increase the costs of the award.
2. The cost must be “allocable” to an award by meeting one of the following criteria:
 - a. The cost is incurred specifically for a federal award,
 - b. The cost benefits both the federal award and other work and can be distributed in reasonable proportion to the benefits received, or
 - c. The cost is necessary to the overall operation of the Organization, except where a direct relationship to any particular program or group of programs cannot be demonstrated.
3. The cost must conform to any limitations or exclusions of Uniform Guidance 2 CFR Part 200, Subpart E-Cost Principles, or the federal award itself.
4. Treatment of costs must be consistent with policies and procedures that apply to both federally financed activities and other activities of the Organization.

5. Costs must be consistently treated over time.
6. The cost must be determined in accordance with generally accepted accounting principles (GAAP).
7. Costs may not be included as a cost of any other federally financed program in the current or prior periods.
8. Be net of all applicable credits.
9. The cost must be adequately documented, including prior written approval from the awarding agency.
10. Cost must be incurred during the approved budget period.

Cost Allocation Plan Policy

Tri-County Community Council, Inc. prepares and maintains a Cost Allocation Plan to document its method and process to fairly and equitably allocate direct, shared or joint, and indirect costs to the programs and activities benefiting from the cost.

This plan is reviewed annually, at a minimum, and updated as necessary.

Direct Costs

Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a program or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy (2 CFR Part 200.413(a)). Tri-County Community Council, Inc. identifies and charges these costs exclusively to each award or program.

Each requisition, purchase order, invoice will be coded with the appropriate account number reflecting which program received direct benefit from the expenditure. Requisitions, Purchase orders are reviewed and approved in accordance with the Organization's PROCUREMENT THRESHOLDS AND AUTHORIZATION LIMITS chart found elsewhere in this manual. Invoices are approved by the appropriate Program Manager and reviewed by the CFO prior to payment.

Time sheets are submitted on a regular basis, reflecting employees' hours and which programs, directly benefited from their effort. Time sheets will serve as the basis for charging salaries directly to programs. See the PAYROLL section of this manual for detailed procedures.

Equipment purchased for exclusive use on a federal award and reimbursed by a federal agency will be accounted for as a direct cost of that award (i.e., such equipment will not be capitalized

and depreciated for grant purposes but will be capitalized and depreciated at year-end for financial statement purposes).

Shared or Joint Costs

Shared or joint costs are those that have been incurred for some, but not all, programs or objectives and are not easily identifiable with a particular grant or programs but are necessary to the operation of these grants or programs. Shared costs will be allocated fairly to all objectives benefiting from the costs as described in Tri-County Community Council, Inc.'s approved cost allocation plan.

Examples of Tri-County Community Council, Inc.'s shared or joint costs are:

PERSONNEL

Personnel Activity Reports (PAR) must reflect actual hours worked in the program.
Administrative staff PAR's must reflect allocation of hours and actual hours.

POSTAGE

Postage must be charged using actual expense (meter usage charged by percentage of usage) or by using the agency allocation system based on the number of transactions.

Charges must be invoiced monthly.

TELEPHONE/ INTERNET

Personal long distance calls must not be charged to programs.
Charges for agency phone and internet must be allocated using the agency allocation system based on number of employees in each program. When shared office space is used jointly for serving multiple programs, costs may also consider number of clients or children served to ensure a fair allocation.

SUPPLIES/ COPIER

Charges for supplies/copier must be actual when possible or by using the agency allocation system

UTILITIES

Charges for utilities must be allocated for actual space used (square footage). When shared office space is used jointly for serving multiple programs, costs may also consider number of clients or children served to ensure a fair allocation.

GENERAL LIABILITY

Charges must be allocated based on number of employees in each program.

BONDING

Charges for bonding must be allocated based on number of employees in each program.

AUDIT

Expenses must be allocated based on number of transactions. If program requires additional audit, work done in program must bear expense.

VEHICLE INSURANCE/MAINTENANCE

Expense must be charged directly to the program utilizing vehicle.

Direct Costing Procedures

Direct and shared or joint costs are allocated to the benefiting programs using cost pools under the following policies and procedures:

1. As much as possible, costs will first be charged directly to benefiting programs.
2. All remaining shared costs will be allocated using the most meaningful measures. The following bases will be used:

Cost	Allocation Base
Facilities and related costs	Square footage occupied.
Accounting and financial-related costs • All fiscal staff cost • Office & misc. supplies • Non-program related postage & mailing • Audit fees	Number of transactions
Human Resources department • All HR staff costs • Payroll processing charges • Retirement fund management expense • Telephone/ Utilities expense • Administrative recruitments • Organization-wide training • Non-program related memberships, subscriptions • Non-program related printing • General liability & insurance • Cost of drug test	Number of employees

Executive Director • Executive Director cost • Non-Program related legal fees • Misc. corporate fees • Board Expense	Number of employees
IT related cost	Number of employees

3. Program-related costs will be allocated based on relevant activity measures, such as number of meals served, and number of children or clients, transportation miles and number of families.

Unallowable Costs

Fundraising on behalf of the agency is unallowable. Fundraising cost for the purpose of meeting the Federal program objective is allowable with prior written approval from the Federal awarding agency. (2 CFR Part 200.442 (a))

All fundraising requests must be submitted to the finance department.

ACCOUNTS PAYABLE MANAGEMENT

Overview of Accounts Payable Management

Tri-County Community Council, Inc. strives to maintain efficient business practices and good cost control. A well-managed accounts payable function can assist in accomplishing this goal from the purchasing decision through payment and bank account reconciliation. The following are general policies for accounts payable:

- Assets or expenses and the related liability are recorded by an individual who is not responsible for ordering and receiving.
- The amounts recorded are based on the contractor invoice for the related goods or services.
- The contractor invoice will be supported by an approved purchase order where required by Organization policy and will be reviewed and approved in accordance with the Procurement Thresholds and Authorizations Limit chart and Disbursement Policies found elsewhere in this manual prior to being processed for payment.
- Invoices and related general ledger account distribution codes are reviewed prior to posting to the subsidiary system.

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

- Disbursements are properly authorized.
- Invoices are processed in a timely manner.
- Contractor credit terms and operating cash are managed for maximum benefits.

Recording of Accounts Payable

- All valid accounts payable transactions, properly supported with the required documentation, will be recorded as accounts payable in a timely manner.
- Accounts payable are processed on a bi-weekly basis. Information is entered into the system from approved invoices or disbursement vouchers with appropriate documentation attached.
- Only original invoices will be processed for payment unless duplicated copies have been verified as unpaid by researching the contractor records.
- Invoices received via email will be printed and date-stamped.
- Any additional copies of the emailed invoice will be deleted.
- No payments will be made from contractor statements. Statements should be forwarded to the finance department for follow-up and filing. Invoices must be reconciled to statements by finance personnel. Any differences must be verified and noted.

Preparation of a Voucher Package

Prior to any accounts payable being submitted for payment, a voucher package will be assembled. Each voucher package will contain the following documents:

1. Contractor invoice
 - current Contractor name

- billing address
 - including zip code
 - date of purchase
 - description of item(s) purchased
 - itemized pricing
 - receiving employee's signature obtained
 - approval of authorized personnel
 - proper account code(s)
 - purchase order number referenced (if applicable)
 - completed W-9 form (if applicable)
 - Davis-Bacon Compliance (if applicable)
 - Suspension & Debarment (if applicable)
 - have been verified for accuracy with tapes attached
 - Invoices must be legible
2. Packing slip, where appropriate
 3. Receiving report or other indication of receipt of merchandise and authorization of acceptance
 4. Purchase order & bids as required by procurement policies
 5. Any other supporting documentation deemed appropriate

Any invoices lacking this information will be returned.

Processing of Voucher Packages

The following procedures will be applied to each voucher package by the Finance Officer/AP Specialist:

1. Check the mathematical accuracy of the contractor invoice.
2. Compare the nature, quantity, and prices of all items ordered per the contractor invoice to the purchase order, packing slip, and receiving report.
3. Document the general ledger distribution, using the Organization's current chart of accounts.
4. Obtain the review and approvals as indicated in the Procurement Thresholds and Authorization Limits chart elsewhere in this manual.

Upon receipt, each invoice will be stamped with the date received, and copies distributed to the appropriate personnel for approval via email or internal mailbox. Unapproved invoices will be maintained in a file, matched with notice of approval once obtained, and processed for payment. The Finance Officer/AP Specialist will follow up on unapproved invoices pending for longer than one week.

The Finance Department must prepare an annual schedule of invoice due dates and check processing dates. Request for payments of any kind must be submitted to the finance department in a timely manner to avoid late fees. AP checks are processed and mailed every two weeks. Invoices must be clocked in no later than 12:00 p.m. on Friday preceding the scheduled check process day. When a holiday falls on a day that affects the processing of payments, the due date for invoices will be adjusted accordingly. All invoices received after these deadlines will be processed with the next accounts payable run. Photocopies and faxes are accepted only in unusual circumstances.

The Finance Personnel must enter each invoice into the Accounts Payable module under the Enter Bills Tab for processing in a timely manner. A tape must be run on all invoices to be processed for comparison to the Edit Report. The Edit Report must be checked and signed by the personnel entering invoices and by at least one other finance personnel. Tapes must be attached to the Accounts Payable Edit Report and entries shall be posted when totals balance. All posting reports shall be saved electronically.

In the Pay Bills section, payments shall be automatically generated. Checks are printed when total invoices match total bills to be paid. Checks must be matched to correct invoices per Contractor with a duplicate copy of each check attached to the invoice/s. All posting reports shall be saved electronically.

Invoice Approval

Tri-County Community Council, Inc.'s invoice process is as follows:

- Tri-County Community Council, Inc. will process and pay only original invoices. Acceptable original invoices may be either in paper or electronic form.
- Upon receipt of the contractor invoice, it will be matched with the properly approved purchasing requisition form and purchase order, and entered in the accounts payable system.
- Invoices are to be approved for payment by the Program Manager to indicate their acknowledgment of satisfactory receipt of the goods or services invoiced, agreement with all terms appearing on the contractor invoice, agreement with general ledger account coding, and agreement to pay contractor in full. Approvals will be documented with initials or signatures of the approving individual and date of approval.
 - Approved invoices are returned to Accounts Payable for processing
 - Invoices requiring revision/correction are returned to the department by the Finance Officer/AP Specialist. Supervisory approval is required for changes to invoices in the accounts payable system.
- Follow-up on unmatched invoices, open purchase orders, requisitions, receiving reports will occur each month.

Payment Discounts

To the extent practical, Tri-County Community Council, Inc. takes advantage of all prompt payment discounts offered by contractors. When such discounts are available and all required documentation in support of payment is available, payments will be scheduled so as to take full advantage of the discounts.

TRAVEL

Travel Advances

Funds will be advanced for upcoming travel only upon receipt of a completed and properly approved request for travel advance. Travel advances are generally limited to per diems unless there is an extraordinary need for additional funds. Additional funds require prior approval by the Executive Director. Travel advances are to be used only for the purpose intended. Travel expenses are to be incurred and reimbursed in accordance with the Organization's travel policies as explained in this section.

It shall be the policy of the Agency to reimburse lodging and travel in accordance with s.112.061.F.S. and the instructions described by the State Department of ~~Economic Opportunity~~Commerce. Reimbursement will be made using current state per diem and mileage rates in effect at the time of travel. Out-of-Area Travel Vouchers with receipts & agenda attached shall be submitted through the proper channel to the accounting department within two (2) weeks of completion of trip. Failure to comply shall result in forfeit of reimbursement.

Travel Time Under The FLSA

See Personnel Policy & Procedures – Chapter 5 Section 1

Travel time to and from work is generally not compensable. Travel time will be paid when and as required by the Fair Labor Standards Act. If an employee travels pursuant to an employer's instructions or as part of the employee's job, the travel time is considered hours worked. Managers should also keep in mind the following exceptions:

Local Travel

See Personnel Policy & Procedures – Chapter 5 Section 2

Out Of Area Travel

See Personnel Policy & Procedures – Chapter 5 Section 3

Employee and Director Business Travel

At the conclusion of a Tri-County Community Council, Inc. business trip, the employee or member of the Board of Directors who has incurred business-related expenses should complete an expense report in accordance with the following policies:

1. Documentation must justify the travel costs incurred by the business traveler is necessary for the organization, program objectives, and the federal award, and costs are reasonable and consistent with Tri-County Community Council, Inc.'s travel policy. Travel costs for individuals accompanying the business traveler are not allowable or reimbursable.
(2 CFR Part 200.475(b)(1) and (2))

2. Identify each separately incurred business expense (i.e., do not group all expenses associated with one trip together).
3. With the exception of tips, tolls, reimbursed mileage, and per diems, all business expenses must be supported with invoices/receipts.
4. Contractor receipts/invoices must be submitted for all lodging and any expenditure other than meals. Credit card charge slips do not represent adequate supporting documentation—a hotel receipt must be obtained to substantiate all lodging expenditures.
5. For airfare, airline-issued receipts must be obtained. If a traveler fails to obtain a receipt, other evidence must be submitted indicating that a trip was taken and the amount paid (for example, a combination of an itinerary, certificate of attendance, a credit/debit card receipt, and return trip boarding pass(es)).
6. Mileage will be reimbursed at the State of Florida rate in effect at time of travel.
7. General ledger account coding must be identified for all expenditures.
8. The business purpose of each trip must be adequately explained on the reimbursement form.
9. All reimbursement forms must be signed and dated by the employee.
10. All reimbursement forms must be reviewed and approved by the employee's Supervisor & Human Resource Director.
11. Only one expense report form should be prepared for each business trip.

An employee will not be reimbursed for expense reports not meeting the preceding criteria. If the reimbursement forms results in a balance due to Tri-County Community Council, Inc. (as a result of receiving a travel advance greater than actual business expenditures), the employee must attach a check. No further travel advances will be issued to any employee who has an outstanding balance due to Tri-County Community Council, Inc. from previous business trips.

Reasonableness of Travel Costs

Tri-County Community Council, Inc. will reimburse travelers only for those business-related costs that are necessary and reasonably incurred. Accordingly, the following guidelines will apply:

1. Payment for suites and other upgraded rooms at hotels will not be allowed, unless required by a medical condition.
2. Tri-County Community Council, Inc. will ask hotels for any available discounts – nonprofit, government, or corporate rates. Whenever applicable, take the agency tax-exempt certificate, to provide to the hotel, to have taxes removed from bill.

3. When utilizing rental cars, travelers should rent midsize or smaller vehicles, unless safety considerations require a larger vehicle. Rental of a vehicle larger than midsize must be approved by a supervisor. Share rental cars whenever possible.
4. Whenever possible, travelers should utilize cell phones or calling cards when placing calls while away on travel. Avoid using the hotel's long-distance service whenever possible.
5. If required by the funding source, foreign travel charged to federal grants must be approved in writing by the funding source prior to travel.
6. Any additional fees incurred while on out of town travel (i.e. hotel amenities, parking tickets, newspaper, etc.) will be the responsibility of the employee.

Special Rules Pertaining to Air Travel

The following additional rules apply to air travel:

1. Air travel should be at coach class or the lowest commercial discount fare at the time the ticket is purchased except when this fare would:
 - a. Require circuitous routing,
 - b. Require travel during unreasonable hours,
 - c. Excessively prolong travel,
 - d. Result in additional costs (e.g. baggage fees) that would offset the transportation savings, or
 - e. Offer accommodations not reasonably adequate for the traveler's medical needs.
2. First class or business class air travel will not be reimbursed unless there is a medical reason.
3. Memberships in airline flight clubs are not reimbursable.
4. Cost of flight insurance is not reimbursable.
5. Cost of upgrade certificates is not reimbursable.
6. The cost of baggage fees required by airlines to either check or carry-on luggage is allowable and reimbursable.
7. Cost of canceling and rebooking flights is not reimbursable, unless it can be documented that it was necessary or required for legitimate business reasons (such as changed meeting dates, etc.).
8. ~~When returning on a Sunday or departing on a Saturday in order to obtain a cost savings in airfare due to the Saturday night stay-over, travelers should provide a total cost comparison showing that the total of the lower airfare plus an extra night's lodging, meals, and incidentals is less costly than airfare without the Saturday night stay-over.~~

9. Frequent flyer miles will accrue to the traveler, not the Organization.

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CASH DISBURSEMENT POLICIES

Each requisition, purchase order, invoice will be coded with the appropriate account number reflecting which program received direct benefit from the expenditure. Requisitions and purchase orders are reviewed and approved in accordance with the Organization's PROCUREMENT THRESHOLDS AND AUTHORIZATION LIMITS chart found elsewhere in this manual. Invoices are approved in accordance with the INVOICE APPROVAL section of this manual, prior to payment.

Check; Disbursement Preparation

Tri-County Community Council, Inc. processes contractor checks; ACH payments; disbursements and expense reimbursement checks on a bi-weekly basis. Disbursements will be prepared by persons independent of those who initiate or approve expenditures, as well as those who are authorized to disburse funds (check signers).

All contractor and expense reimbursement payments will be processed in accordance with the following guidelines:

1. Expenditures must be supported in conformity with purchasing, accounts payable, and travel policies and procedures described elsewhere in this manual.
2. Timing of disbursements should generally be made to take advantage of all early-payment discounts.
3. Generally, all contractors will be paid in a timely manner after submitting a proper invoice upon delivery of the requested goods or services and approval of the invoice for payment.
4. Total cash requirements associated with each disbursement cycle is monitored in conjunction with the available cash balance in bank prior to the release of any funds.
5. All supporting documentation is attached to the corresponding check or ACH payment prior to forwarding the entire package to an authorized bank account signer.
6. Checks will be utilized in numerical order and unused checks are stored in a locked safe in the Finance Department.
7. Checks will never be made payable to "bearer" or "cash."
8. Checks will never be signed prior to being prepared.

Check Signing

A check register and the checks along with supporting documents are submitted to the Chief Finance Officer or designee for review of accuracy. Checks require two signatures of Chairman, Vice-Chairman,

Treasurer, Secretary or Executive Director. A check register and the checks along with supporting documentation must be forwarded to two of these individuals for their review and signature.

An electronic payment made online or by phone will follow the same steps above. The confirmation email will be printed as proof of payment. The check signers will receive the confirmation email along with the supporting documentation to approve.

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

Use of Positive Pay System

Tri-County Community Council, Inc. utilizes a "Positive Pay" system with its financial institution for all checks drawn on the operating account. With this system, the Finance Officer/AP Specialist electronically communicates to the financial institution a list of check numbers, amounts, and payees in connection with each check run. The financial institution will then notify the CFO if any check is presented for payment that does not match the three characteristics for valid checks.

The CFO or her designee will be the only person authorized to communicate approval or denial of checks to the bank that have been flagged by the bank's positive pay system.

Mailing of Checks

After checks are signed, they are returned to the Finance Department. A member of the Finance staff who did not write the checks will prepare the checks to be mailed. The checks are given to the Receptionist who immediately mails the checks. Checks will not be mailed by, or returned to, the individuals or departments that authorized the expenditures. Accounts payable checks are mailed and not available for pick-up.

Voided Checks and Stop Payments

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

Stop payment orders may be made for checks lost in the mail or other valid reasons. Stop payments are processed by using the banks online system by the Finance Department. A print out is given to the Executive Director for approval. An entry is made to record the stop payment and any related bank fees.

CREDIT CARDS/PURCHASING CARDS/ CHARGE ACCOUNTS

Organization-Issued Credit Cards or Purchasing Cards

Credit cards will be issued to authorized users as determined by the Program Director with the approval of the Executive Director. User will verify receipt of card by signing an *Authorized User Form*. Copy of this form will be given to the user and Program Manager and the original filed in the Human Resource Department.

Cash advances on any organization-issued credit card or charge account is not allowed.

Sales Tax

Card users should remind contractors at the time of purchase that according to the tax laws in Florida, Tri-County Community Council, Inc. is exempt from sales tax. Card users should keep a copy of the agency's sales tax exemption form with them to present to the contractor at the time of purchase. If a card user is charged sales tax for a card purchase that should be tax exempt, the card user should contact the contractor directly to request a credit for the amount of the sales tax.

Card User Responsibilities

Card users are reminded that use of credit card does not relieve the user from following all of the Organization's procurement policies and procedures. A credit card or charge account is a payment method, not a procurement procedure.

Card users will sign each receipt, turn in receipts on a green voucher with appropriate account coding to the program manager designee. The receipts must include a clear description of what was purchased and who or what the item was purchased for. Each voucher must be approved by the program manager.

The Finance Department will submit the statement to the card user (or designee) to reconcile. The card user (or designee) will be responsible for returning the statement with receipts to the Finance Department within 5 business days. The AP Clerk will verify and pay in full as to not accrue any interest or late payment charges.

The credit cards are for authorized agency use only and must be appropriately documented. Agency credit cards are not for personal use. Any employee who uses the card inappropriately will forfeit the credit card and be subject to disciplinary action which could include termination.

PAYROLL AND RELATED POLICIES

Compensation – Personal Services

(2 CFR Part 200.430)

Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under an award, including but not necessarily limited to wages and salaries is considered an allowable cost to the award to the extent that it satisfies the following requirements:

- The compensation is reasonable for services rendered;
- The compensation complies with laws, regulations, and other written policies of Tri-County Community Council, Inc.
- The compensation is properly documented and supported as stated in the Standards of Documentation of Personnel Expenses section of this manual.

Costs which are unallowable under Uniform Guidance 2 CFR Part 200, are also unallowable solely on the basis that the cost constitutes personal compensation.

Compensation – Fringe Benefits

(2 CFR Part 200.431)

Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. The costs of fringe benefits are allowable to ~~federal grants~~ grant awards provided the benefits are reasonable and are required by law, employer-employee agreement, or an established policy of Tri-County Community Council, Inc.

Upon satisfactory completion of the probationary period and when certain criteria is met (refer to the Personnel Policies and Procedures Chapter 13).

Leave Without Pay must be recorded on the PAR.

Wage Comparability Study

Tri-County Community Council, Inc. will perform wage comparability studies every three years to ensure the salary and wage structure is similar to other organizations of like size and employee base in our area.

Payroll Administration

Tri-County Community Council, Inc. operates a bi-weekly payroll period. A personnel file is established and maintained for all employees with current documentation.

The Human Resource Director or designee shall be responsible for orientation of all new

employees and must ensure that appropriate forms are forwarded to the Finance Department in a timely manner to include but not limited to:

- a. Form W-4
- b. Form I-9
- c. Payroll Deduction Form
- d. Direct Deposit Form
- e. Hire/Termination Letter
- f. Exempt/Non-Exempt Form

Under no circumstances shall information regarding an employee's salary be disseminated to unauthorized individuals without prior approval of the employee.

No overtime is permitted without prior approval of the Program Director.

Employees are paid via Direct Deposit.

Changes in Payroll Data

All of the following changes in payroll data must be authorized in writing:

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

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

Payroll Taxes

The designated payroll clerk must remit payroll taxes using the IRS website in a timely manner to avoid penalties.

The payroll clerk shall prepare payroll tax reports (941, Florida State Unemployment, W-2 and W-3); the Chief Finance Officer must review the payroll tax reports before forwarding to the Executive Director for signature.

Standards of Documentation for Personnel Expenses

Tri-County Community Council, Inc. follows the requirements in 2 CFR Part 200.430(g), Standards for Documentation of Personnel Expenses, as well as requirements in specific grants to document personnel expenses.

Charges to federal grant awards for salaries and wages must be based on records that accurately reflect the work performed. These records will:

1. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
2. Be incorporated into the official records of the Organization;
3. Reasonably reflect the total activity for which the employee is compensated;
4. Encompass both federally assisted and all other activities compensated by the Organization on an integrated basis;
5. Comply with the established accounting and financial policies and practices of the Organization; and
6. Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal and/or non-federal award or more than one cost activity/objective.

Preparation of Time Records

Each Tri-County Community Council, Inc. employee must submit to the Finance Department a signed and approved timesheet no later than 12:00 noon on the Monday following the close of each pay period. When a holiday falls on a day that affects the processing of payments, the due date for timesheets will be adjusted accordingly. Timesheets will be prepared in accordance with the following guidelines:

1. Each timesheet will reflect all hours worked during the pay period (time actually spent on the job performing assigned duties), whether compensated or not.
2. Timesheets must be signed in blue ink.
3. Errors will be corrected by crossing through the incorrect entry, filling in the correct entry, and placing the correcting employee's initials next to the change (i.e., employees will not use white-out or correction tape).
4. Employees must identify and record hours worked based on the nature of the work performed.
5. Compensated absences (vacation, holiday, sick leave, etc.) should be clearly identified as such.
6. Timesheets must be signed by the employee prior to submission.

After preparation, supervisors or their designees will approve timesheets prior to submission to the Finance Department. Corrections identified by an employee's supervisor will be authorized by the employee by initialing next to the change.

1. Supervisors are responsible for ensuring that PARs are checked for accuracy and, if applicable, that PARs reach the finance department by the noon Monday deadline.
2. An employee who is on leave, traveling, or is ill on the day that timesheets are due may fax (actual time worked and the appropriate classifications) to his or her supervisor (or designated alternate).
3. Employees must be paid by the quarter hours and allocated based on number of hours worked in each program.
4. Annual and Sick Leave must be taken in half hours and must also be allocated based on number of hours in each program.
5. Tampering with, altering, or falsifying time records, recording time on another employee's time record, or willfully violating any other timesheet policy or procedure may result in disciplinary action, up to and including discharge.

Processing of Timesheets

The Payroll Clerk will process the timesheets by checking them for mathematical accuracy, then entering all timesheets into the payroll system.

The Payroll Clerk may change or correct timesheets when a mathematical error is found or when supported documentation is received to make a change to the employee's timesheet. When errors are noted, if a corrected and approved timesheet is not resubmitted in time to the Payroll Clerk, the employee may not receive a paycheck until the next pay period.

Processing Payroll

The finance personnel that is designated the payroll clerk duties shall prepare the payroll using the automated payroll processing procedures.

Appropriate information shall be recorded on the employee's leave records and the Personnel Activity Reports along with any supporting documentation. This information must be filed and maintained in the finance department.

The Finance Officer must review the payroll edit report and compare it with the Personnel Activity Reports before proceeding. All payroll processing reports shall be saved electronically. Payroll overview must be forwarded to the Executive Director or his/her designee for review and approval. Upon production of all payroll reports and checks the CFO or designee & Human Resource Director or designee reviews payroll prior to its distribution to employees. The Executive Director or designee shall sign the payroll check register indicating approval of the payroll.

Distribution of Payroll

The finance department must be responsible for the delivery of employee direct deposit. The direct deposit paystubs are generated through our software and emailed to the employee using a secure login.

Cost of Living Adjustments (COLA)

Cost of Living Adjustments (COLA) shall normally go into effect and be retroactive to December 1 after the Board of Directors has voted to approve any COLA.

Incentive Pay

Refer to the Personnel Policies & Procedures Chapter 13 Section 15.

POLICIES PERTAINING TO SPECIFIC ASSET ACCOUNTS

CASH AND CASH MANAGEMENT

Cash and Cash Equivalents

Tri-County Community Council, Inc. considers all short-term highly liquid investments with an original maturity date of three-(3) months or less to be cash equivalents.

Cash Accounts

General Checking Account (operating account):

The primary operating account provides for routine business disbursements. All cash, check, and electronic funds deposits are made to this account.

Cash transfers are done on an as-needed basis to cover cash needs for disbursements. Excess funds in this account are transferred into short-term investments or higher interest-bearing cash equivalents.

Payroll Account

The payroll account is separate from the operating account. The amount needed to cover each payroll is transferred into this account from the operating account, based on the amount calculated.

Transfers from the operating account into the payroll account are initiated by the CFO or her designee.

Authorized Signers

The following Tri-County Community Council, Inc. personnel are authorized to sign checks drawn on and approve disbursements as authorized by the Board of Directors:

Chair, Board of Directors
Vice Chair, Board of Directors
Secretary, Board of Directors
Treasurer, Board of Directors
Executive Director

The CFO will promptly notify the Organization's financial institutions of changes in authorized signers upon the departure of any authorized signer and any changes authorized by the Board of Directors. Refer to CHECK SIGNING for procedures. The CFO or designee will have authority to transfer funds between accounts.

Bank Reconciliations

Bank account statements are received in both paper form and electronically each month. The bank statement is date stamped, forwarded to the Executive Director for approval. Then forwarded to the CFO. The CFO will examine the statement and review its contents for unusual or unexplained items, such as unusual endorsements on checks, indications of alterations to checks, etc. This review will be performed in a timely manner so that reconciliation of the bank account is not delayed and completed prior to the monthly close process.

Finance personnel reconciling the bank statement must be noted on the completed reconciliation. Reconciliations are rotated among fiscal staff a minimum of every 3 months. The reconciled bank balance must be compared to the Cash In Bank account in the General Ledger. The bank reconciliation process will be completed within 10 working days of receipt of each bank statement.

All bank reconciliations are reviewed and approved by the CFO on a monthly basis.

Bank reconciliations are filed in the current year's accounting files.

Cash Flow Management

The CFO monitors cash flow needs on a weekly basis to minimize the time elapsing between the receipt and disbursement of funds and to ensure that payment obligations can be met. Cash transfers between accounts are performed on an as-needed basis.

Tri-County Community Council, Inc. adheres to the requirements of its grants which prohibit loaning funds between programs. Loans from outside sources (other agencies, bank, etc.) must be authorized by the funding source when required and subsequently approved by the Board of Directors. The promissory note must be signed by the Chairman.

Agency loans to employees are prohibited.

Petty Cash

Tri-County Community Council, Inc. will provide funds for valid, minor expenditures and will reconcile and replenish these funds up to its authorized balance on a monthly basis or once half of the petty cash is spent to ensure timely reporting of expenses in the proper period of performance. The Petty Cash Custodian is responsible for ensuring that the petty cash fund is locked at all times.

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

Petty cash funds are subject to review by the Program Manager or the Finance Department who may also perform periodic surprise cash counts and reconciliations.

The following agency petty cash funds are authorized by the Agency:

Location	Custodian	Amount
Admin Office	Human Resource Director	\$30
Head Start Admin	Program Director's Assistant	\$50
Head Start Centers (4)	Chipleigh Center Coordinator	\$40
	DeFuniak Center Coordinator	\$65
	Westville Center Coordinator	\$65
Early Head Start	Center Coordinator	\$40

Cash Management

A working capital reserve sufficient to keep Tri-County Community Council, Inc. operating for at least a 60-day period will be maintained at all times.

INVESTMENT POLICIES

Overview of Investments

Funds not required for current operations will be invested according to an investment plan approved and revised annually by the Board. Investments made by the agency, including "sweep" accounts, must be made in accounts guaranteed by "FDIC" or other similar corporations.

Investments may be made at the discretion of the Executive Director within the plan adopted by the Board, with the exception of any investments in securities with a maturity of more than one year which must have the prior approval of the Board.

The Executive Director or his/her designee will report to the Board of Directors' Finance Committee the status of investments.

Safeguarding of funds - A letter shall be required from the bank stating the security or collateral for funds over the FDIC limit. If the bank denies the request, an alternative will be sought from the agency CPA firm and/or funding source.

CAPITAL ASSETS

Capitalization Policy

Physical assets acquired with a per unit cost in excess of \$5,000 with a useful life exceeding one year are capitalized as property and equipment on the Organization's financial statements. Items with unit costs below this threshold will be expensed in the year purchased.

If an awarding agency requires a lower amount for equipment, Tri-County Community Council, Inc. will adhere to that dollar amount only for that program or contract.

Capitalized property and equipment additions are accounted for at their historical cost and all such assets, except land, are subject to depreciation over their estimated useful lives, as described elsewhere in this section.

Capitalized assets will be reported as expensed for grants if they were so budgeted in the grant application. However, for the Organization's financial statements, these assets will be capitalized and depreciated according to these policies.

The Assistant Executive Director/ Human Resource Director shall be the custodian of all agency titles & deeds. They will be maintained in a fire-proof locking file.

Release of Donor Restriction

Donor-imposed restrictions on contributed assets will be released when the asset is placed into service, unless otherwise stipulated by the donor.

Equipment Purchased with Federal Funds

(2 CFR Part 200.313)

(2CFR Part 200.439 (b) (2))

Tri-County Community Council, Inc. may occasionally purchase equipment that will be used exclusively in a program funded by a federal agency. For purposes of federal award accounting and administration, *equipment* will include all assets with a unit cost equal to the lesser of \$5,000 or the capitalization threshold utilized by Tri-County Community Council, Inc., described in this section.

When applicable purchases of equipment and other capital assets with federal funds will be approved, in advance and in writing, by the awarding agency. In addition, the following policies will apply regarding equipment purchased and charged to federal awards:

1. Adequate insurance coverage will be maintained with respect to equipment charged to federal awards. See INSURANCE section of this manual.
2. When no longer needed for the original project or program for which it was purchased:

- Equipment with a per unit fair market value below \$105,000, may be disposed of with no further obligation to the federal awarding agency.
- If equipment is sold, scrapped, donated, or stolen, adjustments need to be made to the fixed asset listing and property log.
- When disposing useful inventory under \$510,000:
 - Offer the item to our other programs
 - Keep in secure location for future need
 - Donate the item to other non-profit agencies
 - Donate to non-profit "thrift" stores
- Tri-County Community Council, Inc. will obtain disposition instructions from the awarding agency for equipment with a per unit fair market value is \$105,000 or more. These instructions may involve include returning the equipment to the federal agency, keeping the equipment and compensating the federal agency, or selling the equipment and remitting the proceeds, less \$1,000 of the proceeds, whichever is less, to the federal agency. (2 CFR Part 200.313(e)(2))

Establishment and Maintenance of a Capital Asset Listing

All capitalized property and equipment will be recorded in a property log. This log will include the following information with respect to each asset: (2 CFR Part 200.313(d)(1))

1. Date of acquisition
2. Cost
3. Description (including color, model, and serial number or other identification number)
4. Source of the funds used to purchase the equipment, including the award number, if applicable
5. Whether the title vests in the Organization or the federal government
6. Information to calculate the federal share of the cost of the equipment, if applicable
7. Location, use, and condition of asset
8. Depreciation method
9. Estimated useful life
10. Ultimate disposition data including the date of disposal and sale price

A physical inventory of all equipment purchased with federal funds will be performed annually by an employee who is not responsible for ordering or approving the purchase of these assets. The results of the physical inventory will be reconciled to the property log and adjustments are made as necessary. The Executive Director and CFO must review the inventory reconciliation and sign the report. List must agree with the fiscal yearend financial statement.

In the event of a pandemic or natural disaster we will follow the Uniform Guidance requirement of a physical inventory every two years. The inventory will be taken at least 12 months after the pandemic or natural disaster.

Receipt of Newly Purchased Equipment

At the time of arrival, all newly purchased equipment will be examined for obvious physical damage. If an asset appears damaged or is not in working order, it will be returned to the contractor immediately.

The Program Manager must forward a copy of all invoices for the purchase of equipment to the finance department with a copy of bids attached to invoice and purchase order. A copy of this documentation must be forwarded to the Property Officer with funding source and location marked to be used for inventory purposes. A finance department staff member shall serve as the Property Officer.

The Property Officer must assign an appropriate identification number. All new equipment must be properly marked with an identifying number.

Depreciation and Useful Lives

All capitalized assets are maintained in the special property and equipment account group of the general ledger. Property and equipment are depreciated over their estimated useful lives using the straight-line method.

Estimated useful lives of capitalized assets will be determined by the Finance Department. The following is a list of the estimated useful lives of each category of capital asset for depreciation purposes:

Furniture and fixtures	Up to 10 years
Office equipment & Furniture	7 years
Computers & Computer software	Up to 3 years
Building/Additions/Renovation	Up to 40 years
Land improvements	Up to 15 years

All acquired equipment must be recorded in the General Ledger at least quarterly.

Repairs of Property and Equipment

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

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

Write-Offs of Property and Equipment

The Program Manager approves the disposal of all capitalized fixed assets that may be worn-out or obsolete. The Finance Department must be notified in writing of all cases of loss, damage, or destruction of equipment. Property that is discovered to be missing or stolen will be reported immediately to the Executive Director. If not located, this property will be written off the books with the proper notation specifying the reason.

POLICIES PERTAINING TO LIABILITY AND NET ASSET ACCOUNTS

ACCRUED LIABILITIES

Identification of Liabilities

The Finance Department will establish a list of commonly incurred expenses that may have to be accrued at the end of an accounting period. Some of the expenses that will be accrued by Tri-County Community Council, Inc. at the end of an accounting period are:

- Salaries and wages
- Payroll taxes
- Interest on notes payable
- Supplies
- Assistance for clients

LEASES

Leases shall be for equipment needed to operate the program in an efficient manner and be included in the grant budget.

All leases must be approved and signed by the Executive Director.

Leases must correspond to program year(s) whenever possible.

Copies of all leases must be forwarded to the Finance Officer and Program Director/Manager.

If the total cost of leasing equipment over a three-year period or less exceeds the purchase price, the equipment shall generally be purchased unless a combination of price and maintenance agreement provided makes lease agreement more economical.

Tri-County Community Council, Inc. will maintain a listing of all lease agreements and classify all leases in which Tri-County Community Council, Inc. is a lessee as either a financing or operating lease.

NET ASSETS

Classification of Net Assets

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

Net Assets with Donor Restrictions – The net assets of the Organization that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants) that is specific in nature and may be set aside for programs, investment, contingencies, purchase, special projects, or other uses.

Net Assets without Donor Restrictions – The net assets of the Organization that is not subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

Composition of Net Assets

Net asset composition of the Organization's endowment funds and board designated funds will be disclosed as follows, when applicable:

Board Designated Net Assets – Net assets without donor restrictions subject to self-imposed limits by action of the Board of Directors. Board-designated net assets may be earmarked for future programs, investment, contingencies, purchase or construction of fixed assets, or other uses. The Board of Directors may delegate designation decisions to the Executive Director. Such designations are considered to be included in board-designated net assets. This includes board-designated endowment funds.

Board Designated Endowment – Net assets without donor restrictions subject to self-imposed limits by action of the Board of Directors to be invested for a long, but not necessarily a specified, period of time to provide investment income to the Organization.

Donor Restricted Endowment – Funds subject to trust law or donor-imposed restrictions requiring the investment of the gift in perpetuity or for a specified term, the amount of which includes the original donor-restricted gift and any gains or net appreciation of the fund not considered to be available for expenditure.

Underwater Endowment Fund – A donor-restricted endowment fund for which the fair value of the fund at the reporting date is less than either the original gift amount or the amount required to be maintained by the donor or by law that extends donor restrictions. The amount of these net assets will include original donor restricted gift and accumulated losses.

Donor-imposed restrictions are stipulations by the donor that may be temporary in nature (e.g., stipulating that resources be used after a specified date, for particular programs or services, or to acquire buildings or equipment). Other donors impose restrictions that are perpetual in nature (e.g., stipulating that resources be maintained in perpetuity). Laws may extend the limits in investment

returns from those resources and to other enhancements or diminishments of those resources. Thus, those laws extend donor-imposed restrictions.

Reclassification of Net Assets

The Organization will report in its statement of activities a reclassification of net assets from “with donor-imposed restriction” to “without donor-imposed restriction” if any of the following events occur:

1. Fulfillment of the purpose for which the net assets were restricted (e.g., spending restricted funds for the stipulated purpose)
2. Expiration of time restrictions imposed by donors
3. Death of an annuity beneficiary
4. Withdrawal by the donor (or by a court) of a time or purpose restriction

If a donor stipulates multiple restrictions (such as a purpose and a time restriction), reclassifications of net assets will be reported only upon the satisfaction of the final remaining restriction.

If the Organization accepts and receives a restricted contribution from a donor who further stipulates that the Organization set aside a portion of its net assets without donor-imposed restrictions for that same purpose, the Organization will report in its statement of activities a reclassification of net assets from without donor-imposed restriction to with donor-imposed restriction, based on the specific nature of the restriction.

Disclosures

The Organization will disclose in a footnote to the financial statements the different types of donor-imposed restrictions and board designations associated with the Organization’s net assets as of the end of each fiscal year

POLICIES ASSOCIATED WITH FINANCIAL AND TAX REPORTING

FINANCIAL STATEMENTS

Standard Financial Statements of the Organization

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

The basic financial statements that are maintained on an organization-wide basis and prepared for the annual financial statement audit will include:

1. **Statement of Financial Position** – Reflects assets, liabilities, and net assets of the Organization and classifies assets and liabilities as current or noncurrent/long-term and net assets in two groups (net assets without donor restrictions and net assets with donor restrictions).
2. **Statement of Activities** – Presents support, revenues, expenses, and other changes in net assets of the Organization, by net asset group (net assets without donor restrictions and net assets with donor restrictions), including reclassifications between net asset group.
3. **Statement of Cash Flows** – Reports the cash inflows and outflows of the Organization in three categories: operating activities, investing activities, and financing activities.
4. **Statement of Functional Expenses (Reporting of Expenses by Nature and Function)** – Presents the expenses of the Organization in a natural or objective format (i.e. salaries, rent, utilities) and by function (i.e., which program or supporting service was served).

In accordance with Standards of Financial Management Systems, Tri-County Community Council, Inc. will prepare accurate, current, and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements of the Uniform Guidance 2 CFR Parts 200.328, and 200.329, and/or the award.

Frequency of Preparation

An objective of the Finance Department is to prepare accurate financial statements in accordance with generally accepted accounting principles (GAAP) and distribute them in a timely and cost-effective manner. In meeting this responsibility, the following policies will apply:

Comparisons of actual year-to-date revenues and expenses with year-to-date budgeted amounts for each program and funding source along with the audit trail will be produced on a monthly basis by the 5th working day of each month.

In accordance with Standards for Financial Management Systems, information that relates financial data to performance accomplishments and demonstrates cost effective practices as required by funding sources will be prepared (2 CFR Part 200.301-~~[45 CFR Part 75.301], Performance Measurement~~)

Review and Distribution

A report reflecting the financial condition of Tri-County Community Council, Inc. will be presented to the Board for their approval. The financial report will show revenue and expenses and a year-to-date comparison to the budget for all Agency funds.

- Financial reports by cost category for all Agency funds are sent to members of the Board's Finance Committee each month for their review and discussion at committee meetings.
- The Balance Sheet is submitted to the Board for their approval bi-monthly.

Reports detailing all credit card purchases are sent monthly to the Board's Finance Committee for their review and discussion at committee meetings. A summary of all credit card purchases is included in the Board packet and presented for their approval.

- Reports detailing all Head Start/Early Head Start purchases are provided monthly for Policy Council's review and approval.

Copies of annual reports sent to the Board and Head Start Policy Council for review and approval include forms:

- 425 (reports to HS Regional Office)
- 941
- 990
- 5500
- Annual Audit

All updates to the Finance Manual is submitted to the Policy Council and Board for approval.

Monthly Distribution

On a monthly basis, the Board of Directors will be provided with summary program and/or grant financial information. Copies of the credit card statements and the revenue and expense report will be available on-site for review at the Board meeting.

GOVERNMENT RETURNS

Overview

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

Filing of Returns

The CFO will be responsible for identifying all filing requirements and ensuring that Tri-County Community Council, Inc. is in compliance with all such requirements. The Organization will file complete and accurate returns with all authorities and make all efforts to avoid filing misleading, inaccurate, or incomplete returns.

Filings made by Tri-County Community Council, Inc. include, but are not limited to, the following returns:

1. **Form 990** – Annual information return of tax-exempt organizations, filed with IRS. Form 990 for Tri-County Community Council, Inc. is due on the fifteenth day of the fifth month following year-end. An automatic 3-month extension of time to file Form 990 may be obtained filing Form 8868. Upon expiration of the first 3-month extension, a second 3-month extension may be requested using Form 8868.
2. **Form 5500** – Annual return for Tri-County Community Council, Inc.'s employee benefit plans and retirement plan. Form 5500 is due on the last day of the seventh month after the end of the plan year, but a 2½-month extension of time to file may be requested using Form 5558.
3. **W-2s and 1099s** – Annual report of employee and non-employee compensation, based on calendar-year compensation, on the cash basis. These information returns are due to employees and independent contractors by January 31 and to the federal government by February 28. Form 1099-MISC is required if the organization has provided more than \$600 in compensation to an independent contractor during the calendar year.
4. **Form 941** – Quarterly payroll tax return filed with IRS to report wages paid to employees and federal payroll taxes. Form 941 is due by the end of the month following the end of each quarter.
5. **State of Florida Unemployment Tax**- Quarterly payroll tax return filed with the State of Florida to report wages paid to an employee and SUI. The report is due by the end of the month following the end of each quarter.

6. **Florida Multiple Worksite Report-** Quarterly, a report will be compiled to report the various worksites, number of employees at that site by the month, and wages. The report is due by the end of the month following the end of each quarter.
7. **Form 1095 & 1094C-** Annual report of employee offer of health coverage and enrollment in health coverage. The report is due to employees by January 31 and to the federal government by February 28.

Federal and all applicable state payroll tax returns are prepared by the Organization's Payroll Specialist.

Tri-County Community Council, Inc. complies with all state payroll tax requirements by withholding and remitting payroll taxes to the state of residency of each Tri-County Community Council, Inc. employee.

Public Access to Information Returns

Tri-County Community Council, Inc. is subject to federal requirements to make the following forms "widely available" to all members of the general public. To comply with this requirement, Tri-County Community Council, Inc. will make the following publicly available, in addition to any other information deemed appropriate by the Board of Directors:

1. The three most recent annual information returns (Form 990 and Form 990-T, if applicable) excluding the list of significant donors (Schedule B) that is attached to the Form 990, but including the accompanying Schedule A.

Tri-County Community Council, Inc. will comply with the federal requirements to make its forms widely available for no charge by posting all required forms on the Organization's website and referring all requesters to this website within seven-(7) days of receipt of any request. In addition to making its returns widely available on its website, Tri-County Community Council, Inc. will also permit visual inspections of its returns to anyone personally appearing at the Organization's offices during normal working hours and making such a request.

FINANCIAL MANAGEMENT POLICIES

BUDGETING

Overview of Budgeting

Budgeting is an integral part of managing any organization in that it is concerned with the translation of organizational goals and objectives into financial terms. A budget should be designed and prepared to direct the most efficient and prudent use of the Organization's resources. A budget is a management commitment of a plan for present and future organizational activities that will help the Organization achieve its short-term and long-term goals and the strategic objectives determined by the Board of Directors. It provides an opportunity to examine the composition and viability of the Organization's programs and activities simultaneously in light of the available resources.

Budgets are also prepared for funding sources, and each grant manager must be aware of budget modification requirements. Awarding agencies may or may not require approval for changes in budget line items. Tri-County Community Council, Inc. will document and follow all such requirements.

Preparation and Approval

Tri-County Community Council, Inc. will prepare an annual budget. The CFO gathers proposed Organization-wide budget information and compiles it to prepare the budget.

The Organizational-wide budget is submitted to the Board for their approval annually.

Budgets for programs whose grant years are different from the Organization's fiscal year will be prepared in accordance with awarding agency requirements and will also be included in the Organization-wide budget.

Monitoring Performance

Tri-County Community Council, Inc. monitors its financial performance by comparing and analyzing actual results with budgeted results.

In accordance with Standards for Financial Management Systems, the Organization will provide budget to actual reports for its federal awards. On a monthly basis, financial reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts will be produced by the Finance Department and distributed to Program Managers.

Budget and Program Revisions

Tri-County Community Council, Inc. will request prior approval from federal awarding agencies for any of the following program or budget revisions (*2 CFR Part 200.308*):

1. Change in the scope or objective of the federally funded project or program, even if there is no associated budget revision requiring prior written approval.
2. Change in a key person (Project Director, etc.) specified in the application or award document.
3. Disengagement for more than three months, or a 25% reduction in time devoted to the project, by the approved Project Director or principal investigator.
4. The need for additional federal funding or no cost extensions.
5. The inclusion, unless waived by the federal awarding agency, of costs that require prior written approval in accordance with Uniform Guidance 2 CFR Part 200.407.
6. The transfer of funds allotted for participant support costs to other categories of expense.
7. Unless described in the application and funded in the approved awards, the subaward, transfer, or contracting out of any work under an award. (However, this provision does not apply to purchases of supplies, materials, equipment, or general support services.)
8. Changes in the amount of the approved cost-sharing or matching provided by the Organization.

Budget Modifications

Changes or amendments to budgets must be approved by the Executive Director. The Executive Director will keep the board well informed of the ongoing status of the financial plan and will not make expenditures outside of the grant budget plan without seeking approval to amend the budget. Amendments will be presented to the Board for approval for any of the following reasons:

- Tri-County Community Council, Inc. enters into compacts or contracts that were not included in the approved budget.
- Management proposes a major expenditure that was not included in the approved budget.
- Significant unanticipated revenues are received or cost overruns.

ANNUAL AUDIT

Arranging for the Annual Audit

Tri-County Community Council, Inc. will arrange for an annual audit of the Organization's financial statements to be conducted by an independent financial statement auditor. The independent financial statement auditor selected by the Board of Directors. The scope of those audits will be determined from time to time by the Board.

Audited financial statements, including the auditor's opinion thereon, will be submitted and presented to the Board of Directors by the independent financial statement auditor at the Organization's January Meeting.

~~Deferred Compensation Audit – In accordance with Department of Labor, an annual ERISA audit of employee benefit plans will be conducted by an independent auditor appointed by the Board. The scope of these audits will be determined from time to time by the Board.~~

How Often to Review the Selection of the Auditor

Tri-County Community Council, Inc. will review the selection of its independent auditor in the following circumstances:

- Every 5 years to ensure competitive pricing and a high quality of service (this is not a requirement to change auditors every five years, but simply to reevaluate the selection).

Selecting an Independent Financial Statement Auditor

The selection of an independent financial statement auditor to conduct the annual audit is a task that should be taken very seriously. In accordance with the Organization's PURCHASING POLICIES AND PROCEDURES section of this manual, the following factors will be considered and evaluated by Tri-County Community Council, Inc. in selecting an independent financial statement auditor:

1. The firm's reputation in the nonprofit community.
2. The depth of the firm's understanding of and experience with grant-funded organizations and federal reporting requirements under Uniform Guidance.
3. The firm's demonstrated ability to provide the services requested in a timely manner.
4. The ability of firm personnel to communicate with Organization personnel in a professional and congenial manner.
5. The responsiveness to the request for proposal
6. The availability of staff with professional qualifications and technical abilities
7. The results of peer and external quality control reviews
8. Price.

The following information may be included in the written Request for Proposal (RFP) to be sent to prospective audit firms:

1. Period of services required
2. Complete description of the services requested (audit, management letter, tax returns, etc.)

3. Identification of meetings requiring their attendance, such as staff or Board of Director meetings
4. Organization chart
5. Chart of account information
6. Financial information about the Organization
7. Copy of prior year reports (financial statements, management letters, etc.)
8. Identification of need to perform audit in accordance with 2 CFR Part 200, Subpart F, and the appropriate OMB Compliance Supplements
9. Other information considered appropriate
10. Description of proposal and format requirements
11. Due date of proposals
12. Overview of selection process (i.e., whether finalists will be interviewed, when a decision will be made, etc.)
13. Identification of criteria for selection
14. ~~{Other information deemed appropriate or important by Tri-County Community Council, Inc.~~

Minimum proposal requirements from prospective independent financial statement auditor will be:

1. Firm background
2. Biographical information (resumes) of key audit team members who will serve Tri-County Community Council, Inc.
3. Client references
4. Information about the audit firm's capabilities
5. Audit firm's approach to performing an audit
6. Copy of the audit firm's most recent quality/peer review report, including any accompanying letter of findings
7. Other resources available from the audit firm
8. Expected timing and completion of the audit
9. Expected timing of delivery of reports
10. Cost estimate including estimated number of hours

Copies of all proposals will be forwarded to each member of the Finance Committee. The Finance Committee will review the proposals and rank them based on a scoring sheet. The Finance Committee will recommend to the Board of Directors a candidate for approval.

Preparing for the Annual Audit

Tri-County Community Council, Inc. will be actively involved in planning for and assisting with the Organization's independent financial statement audit in order to ensure smooth and timely completion. In that regard, the Finance Department will provide assistance to the independent financial statement auditors in the following areas:

Planning

The CFO is responsible for delegating the assignments and responsibilities to finance staff in preparation for the audit. The CFO will review the list of information requested by the auditors and assign responsibility for each item to the appropriate staff.

Involvement

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

Interim Procedures

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

Throughout the audit process, Tri-County Community Council, Inc. will make every effort to provide schedules, documents, and information requested by the auditors in a timely manner.

Concluding the Audit

Upon receipt of a draft of the independently audited financial statements from the auditor, the CFO will perform a detailed review of the draft, consisting of the following procedures:

1. Carefully read the entire report for typographical errors.
2. Trace and agree each number in the financial statements and accompanying footnotes to the accounting records and/or internal financial statements of Tri-County Community Council, Inc.
3. Review each footnote for accuracy and completeness.

Any questions or errors noted as part of this review will be communicated to the independent financial statement auditor in a timely manner.

Audit Adjustments

It is the policy of Tri-County Community Council, Inc. to review all adjustments prepared by the independent financial statement auditor in connection with the annual audit, and, if in concurrence, record them in the general ledger. If Tri-County Community Council, Inc. does not agree with the adjustments, it will immediately communicate its disagreement with the independent financial statement auditor prior to the finalization and filing of the audited financial statements.

The Organization may also receive a list of unadjusted differences (or passed audit adjustments) from the independent financial statement auditor in connection with the audit. If the Organization receives such a list, it will be the responsibility of the CFO to review them and determine whether or not to record them in the period under audit. Any adjustments made to the financial information being audited must be immediately communicated to the independent financial statement auditor prior to the finalization and filing of the audited financial statements.

Internal Control Deficiencies Noted During the Audit

In accordance with generally accepted auditing standards, at the conclusion of the audit the Organization's independent financial statement auditors may provide a written communication of internal control deficiencies noted in connection with their audit. Not all deficiencies in internal control

are required to be reported by the auditor. Only the following two types of deficiencies are required to be communicated:

1. **Material weakness** – A material weakness is a deficiency, or 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.
2. **Significant deficiency** – A significant deficiency is a deficiency, or 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.

The Organization's independent financial statement auditors are required to provide written communication to the Board of Directors of all significant deficiencies and material weaknesses (i.e., only those control deficiencies that rise to the level of materiality at which they qualify under the definitions provided above, in the opinion of the financial statement auditor).

INSURANCE

Overview of Insurance

It is fiscally prudent to have an active risk management program that includes a comprehensive insurance package. This will ensure the viability and continued operations of Tri-County Community Council, Inc.

Appropriate coverage must be maintained for vehicles, property, liability and child accidents.

Bids must be sought for all insurance coverages and must be submitted in writing on company letterhead to the Executive Secretary. When bids are not obtained directly from an insurance carrier, an "agent of record" shall be responsible for obtaining and submitting bids on each carrier's letterhead.

Renewal of insurance policies must be reviewed by the Executive Director, Assistant Executive Director/Human Resource Director, and Program Director when applicable.

Insurance Definitions

Cyber Insurance

Assists in protecting from expenses or business losses incurred in the event of a data breach, hacking, or other similar events that are not covered by other policies.

Directors and Officers (D&O)

Indemnifies directors and officers for damages and defense costs from lawsuits alleging various wrongful acts. Depending on coverage elected, D&O may cover directors, officers, employees, staff, volunteers, and committee members against employment practices, defense expenses outside limits of liability, prior acts, or other acts.

Fidelity Bond

Offers protection to the employer against monetary or physical losses caused by an employee's fraudulent or dishonest actions.

General Liability

A broad policy that protects the organization from claims from damage or injury related to bodily injury, property damage, operations, independent contractors, or others. This type of coverage may include directors, officers, and employee general liability insurance, buildings, contents, computers, boilers, and machinery.

Workers' Compensation and Employer's Liability

Workers' compensation provides monetary benefit to workers injured in the course of employment. Employers' liability protects employers from financial loss if a worker's job-related injury or illness is not covered by workers' compensation.

The Assistant Executive Director / Human Resource Director must maintain a current listing of all policies and their coverage dates.

RECORD RETENTION

Record Retention Policy

2 CFR 200.336

2 CFR 200.334

Tri-County Community Council, Inc. retains records as required by law and destroys them when appropriate. All files, both hard copy and electronic, will be labeled with topic, year (if applicable), and destruction date. Electronic records also pertain to email, text files, PDF documents and Microsoft Offices files.

The destruction of records must be logged into the Destroyed Records Log. Review and purging of files may take place on an ongoing basis, but must occur at least once per year, and must follow the minimum retention requirements outlined below.

The destruction of any documents containing social security numbers or any other “consumer data” as defined under federal laws and regulations will be done via shredding using an approved shredding service provider.

The formal records retention policy of Tri-County Community Council, Inc. is as follows:

Financial/Accounting Records

	Retention Period (Years or Permanently (P))	
Accounting Policies and Procedures	7	
Accounts payable ledgers and schedules	7	
Accounts receivable ledgers and schedules	7	
Audit reports	P	
Bank deposit slips	7	
Bank reconciliations	7	
Bank Statements	7	
Budgets	7	
Chart of Accounts	7	
Check disbursement requests	7	
Correspondence, general or routine	7	
Cost allocation records	7	
Donations to Tri-County Community Council, Inc.	7	
Form 990	P	
Financial statements – Year end	P	
Garnishments	7	
General ledgers	7	
Year End Trial Balance	P	
Grants/Contracts from funding sources	7	
Invoices (to customers, from Contractors) and related records	7	
Journals/Ledgers	7	
Notes receivable ledgers and schedules	7	

Payroll records and summaries	7
Leave records	7
Tax returns and worksheets, examination reports and other documents relating to tax filings	7
Time sheets	7
Withholding tax statements (W-2)	P

Tri-County Community Council, Inc. Corporate Records

The following records must be kept permanently:

- Annual Reports filed with Secretary of State for Florida
- Articles of Incorporation and Amendments thereto
- By-laws and amendments thereto
- Minutes of meetings of Board of Directors and committees
- Letter of Tax-exempt Determination from IRS
- Tax-exemption certificates and other documentation from state(s)

Legal Records

	Retention Period (Years or Permanently (P))
Contracts, mortgages, notes and leases	7 after doc expiration
Claims and Litigation	10 after resolution
Trademark registrations and copyrights	P
Correspondence	
Of historical or legal importance	P
Breach Reports	P
General	7

Insurance Records

	Retention Period (Years or Permanently (P))
Insurance policies (expired)	10
Insurance records (claims, etc.)	10

Procurement Records

	Retention Period (Years or Permanently (P))
Purchase orders	7
Bids/Contractor selection records, Finance Department copies	7
Copies of purchasing documents held by departments other than the Finance Department, the originals of which are held by the Finance Department	1

Property Records

Deeds, mortgages and bills of sales (including funding source)
Depreciation Schedules
Inventories
Property appraisals
Leases

Retention Period
(Years or Permanently
(P))
p
P
7
P
7 after expiration

Human Resources Records

Applications (not hired)
Job Descriptions
Benefits Records
Criminal Background Check Records
Hired
Not Hired
I-9s
Pension Records
Personnel File - After Termination

Retention Period
(Years or Permanently
(P))
1
7
7

P
1
3 after termination
P
10
P

Personnel File - Current Employees
I-9
Application
Resume
Job Description
Payroll Authorization
Hiring Packet
Evaluation and other records relating to performance
Change of Status

Discrimination and Wage Claims
Leave files, including FMLA

P
3

Public Information Records

Press releases
Articles and press clippings
Annual Reports

Retention Period
(Years or Permanently
(P))
3
P
P

Other/General Correspondence

Other/General Correspondence

Retention Period
(Years or Permanently
(P))
7

Exception for Investigations

In connection with any ongoing or anticipated investigation into allegations of violations of federal laws or regulations, provisions of government awards, or violations of the Organization's Code of Conduct, the following exceptions are made to the preceding scheduled retention and/or destruction of records:

1. All records related to the subject of the investigation or allegation will be exempt from any scheduled record destruction.
2. The term "records" will also apply to any electronically stored record (e.g., documents stored on computers, email messages, etc.), which will also be protected from destruction.

Protection of Records – Federal Matters

Tri-County Community Council, Inc. prohibits the known destruction, alteration, mutilation, or concealment of any record, document, or tangible object with the intent to obstruct or influence the investigation or proper administration of any matter within the jurisdiction of any department or agency of the United States government, or in relation to or contemplation of any such matter or case.

Violations of this policy will be considered violations of the Organization's Code of Ethics and subject to the investigative, reporting, and disclosure procedures described earlier.



Tri-County Community Council Head Start/Early Head Start

Policy Council Meeting
June 1, 2026

Call to order, Welcome

Roll Call

Seat New Members (if needed)

Approval of Minutes from May 4, 2026

Reports

Center Committees

Director's Report

Financial Reports

Form 5500 Annual Return/Report of Employee Benefit Plan

Old Business

New Business

FYI/Discussion

Monthly Training Topic – Monitoring Reports

Community Assessment Update

2025-2026 Self-Assessment Improvement Plan

Monitoring Summary

Budget Needs

Recruitment Ideas

2026-2027 Policy Council's Annual Calendar

Policy Council - Training Needs/Wants

August Meeting – Rescheduled Due Staff Training

Approvals

Policies

Center Monthly Birthday Celebration

Hires

Adjourn

TRI-COUNTY COMMUNITY COUNCIL, INC.
HEAD START/EARLY HEAD START
POLICY COUNCIL MEETING
2499 CYPRESS STREET
WESTVILLE, FL. 32464

May 4, 2026

Present:	Absent:	Staff:	Guests:
Kayla Williams	Bridgette Capps	Kim Gillis	Janice Flowers, BOD Liaison
Shannon Medina	Patty Baxley	Nicole Thomas	
Mykenzi Straw	Rochelle Howard		
Leana Andrews	Jabrona Lee		
Jennifer Underwood			

Nicole Thomas called the meeting to order at 12:03 pm. Nicole called roll with three members present. A quorum was not present, so group chose to move forward with meeting and save any approvals for end of meeting or once a quorum is present.

CENTER COMMITTEE REPORTS

Report from Westville Center:

Most recent parent meeting was April 3 as well as an Easter egg hunt. There was a great turn out for the event. April 22 and 24, field trips to the library were held. A kindergarten field trip took place on April 29. For the month of May, there is a field trip to the zoo scheduled for May 14 and a graduation ceremony for May 26.

Fourth member joined at this time.

Report from EHS Center:

There was an Easter egg hunt on April 6 that went well and had a lot of parent involvement. Parent child activities took place on March 31, April 9 and April 24. The committee is requesting \$250 for end of the year celebration event in July. This request was tabled until end of meeting when other approvals are addressed, or upon arrival of additional member to establish a quorum.

Report from Walton Center:

The most recent parent meeting was held on March 13, with flyers and reminders sent home throughout the month of April. Each class participated in the Easter egg hunt on April 2. The students preparing to attend Kindergarten visited their receiving schools as part of their transitions. West Defuniak was visited on April 8, Mossy Head on April 13 and Maude Saunders on April 15. Field Trips are scheduled for May 13 and 14.

Report from Chipley Center:

There will be a parent meeting on May 5. The graduation ceremony will be held on May 15 at the First Presbyterian Church of Chipley. Students had fun with the Getting Ready for

Kindergarten study. The committee thanks Patsy Justice from the Chipley Kiwanis Club and the Women's Club of Chipley for their volunteer services this year with story time and art activity days each month during the school year.

DIRECTORS REPORT

Kim went over the numbers from the monthly director's report. There were two vacancies, one at Chipley and one at Westville. The Chipley vacancy will remain vacant due to there being less than 30 days left of the school year. The Westville vacancy took 20 days to fill that slot. We are almost halfway through the fiscal year and have only met approximately 10% of our non-federal share requirement. Around June or July, we will be looking at submitting a waiver. The program is approximately \$10,000 over spent for USDA. We have a total of 55 staff, with no vacancies. There was one new hire this month.

FINANCIAL REPORTS

Kim went over the status reports, pointing out the line items within the budget that have been overspent and how funds will be able to be moved from other line items that show a projection of having funds left over. Kim, again, went over the in-kind budget that shows that of the \$426,111 that we needed to collect for Head Start, we have only collected \$43,252. The First Federal, Lowes, Walmart and Wex accounts were reviewed and no questions were presented.

Kim went over the Form 5500 SF, which is the annual report of small employee benefit plan.

A fifth member joined at this time, thus establishing a quorum. The Chairperson suggested to go ahead with any skipped approvals. Jennifer Underwood made the motion to approve the minutes from the April 2026 meeting. Kayla Williams seconded, with all in favor, none opposed. Kayla Williams made the motion to approve the fund request for the EHS end of year celebration in the amount of \$250, Shannon Medina seconded, with all in favor and none opposed.

OLD BUSINESS

NEW BUSINESS

FYI/DISCUSSION

Monthly Training Topic

Kim went over the procedure to help children prepare for transitioning to Kindergarten and to Head Start from EHS which includes implementation of a Getting Ready for Kindergarten curriculum, field trips to tour the school and meet the teacher, and meetings held with families to provide information to make a smooth, stress free transition. She also discussed that transitions also take place on a daily basis as children move from one activity to another, and how teaching practices support normal development by preparing for each transition and having a routine in place.

Kim also discussed that policy council input is needed as we prepare our budget for our next grant year. Many considerations have to be taken into account when planning our budget, and Kim asked that the policy council give feedback and suggestions on anything they feel needs to be allotted in the budget for next year.

Program Needs

To give the council a starting point, Kim went over a few areas that the policy council could be thinking about as they brainstorm what may need to change in our budget. She addressed transportation issues, classroom supplies and family service gaps as questions to consider. Westville struggled with maintaining a waitlist this past school year, so that may also be something to consider when planning a budget. For example, do we need to consider moving slots to a different location or even consider reducing slots further. She pointed out the transportation and classroom supplies line items on the budget, for review.

Policy Council-Training Needs

The training plan is also submitted along with the grant budget updates each year. A copy of the plan was provided to the council for review and Kim asked them to give input by next month's meeting on any trainings they would like to receive or any changes they would like to make to the current plan.

APPROVALS

Policy Updates:

Motion: Leana Andrews Seconded: Shannon Medina Motion carried.

New Hire:

Halinah Taylor for EHS Teacher position. She is taking steps to begin working toward her CDA and comes with experience in working with children at Great Gains ABA therapy.

Motion: Leana Andrews Seconded: Shannon Medina Motion carried.

ANNOUNCEMENTS

Jennifer Underwood shared that the new turf on the EHS playground looks great and is so much better than the sand that was there previously. She thanked admin staff for doing what was needed to get this project completed. Kim and Nicole thanked Jennifer for being a strong parent advocate for this outcome.

The next policy council meeting will be held on June 1, 2026.

ADJOURNMENT

The meeting was adjourned at 12:36 pm.

As recorded by Nicole Thomas

SECRETARY

DATE

HEAD START/EARLY HEAD START REPORT TO POLICY COUNCIL AND BOARD OF DIRECTORS

DATE June 1, 2026

MONTH: May 2026

ENROLLMENT

ITEM	CHIPLEY	WALTON	WESTVILLE	HS TOTAL	EHS		EHS TOTAL
					West	DFS	
Funded	17	71	37	125	16	24	40
Actual in Center/Home- Base	16	71	37	124	16	24	40

ERSEA

ITEM	CHIPLEY	WALTON	WESTVILLE	EHS	
				Westville	Walton
Waiting List	5	51	0	7	8
Eligible	5	50	0	7	8
Over income	0	1	0	0	0
Vacancies	1	1	1	2	1
How Long	Did not fill due to less than 30 days left in school year	Did not fill due to less than 30 days left in school year	Did not fill due to less than 30 days left in school year	In process of filling	In process of filling
Attendance	77%	86%	71%	74%	79%
Overall Monthly Attendance for School Year	81%			77%	

DISABILITY

ITEM	CHIPLEY	WALTON	WESTVILLE	EHS	TOTAL		Percentage	
					HS	EHS	HS	EHS
Diagnosed with an IEP/IFSP and receiving services	3	5	8	4	16	4 (2 has an IEP)	13%	15%
Dropped children with an IEP/IFSP/ IEP/IFSP closed	2	1	0	2	3	2	15% Enrolled & dropped	20% Enrolled & dropped
Concerns/In waiting/further evaluation/referral process/staffing	0	0	0	0	0	0	0	0
Referral Follow- up parent has not followed through	0	0	0	0	0	0	0	0

MENTAL HEALTH REFERRALS AND VISITS

CHIPLEY		WALTON		WESTVILLE		EHS	
Referral/s	Visits	Referral/s	Visits	Referral/s	Visits	Referrals	Visits
0	0	0	0	0	0	0	0

IN-KIND TOTALS

ADMIN.	CHIPLEY	WALTON	WESTVILLE	EHS DFS	EHS Westville	TOTAL	Percentage
Required non-federal share for HS/EHS \$690,042 In-kind for - HS - \$426,111; EHS - \$263,931							
\$2,970.31	\$11,193.22	\$37,155.20	\$14,680.51	\$25,185.92	\$14,439.63	\$65,999.24 HS \$39,625.55	15%/15%

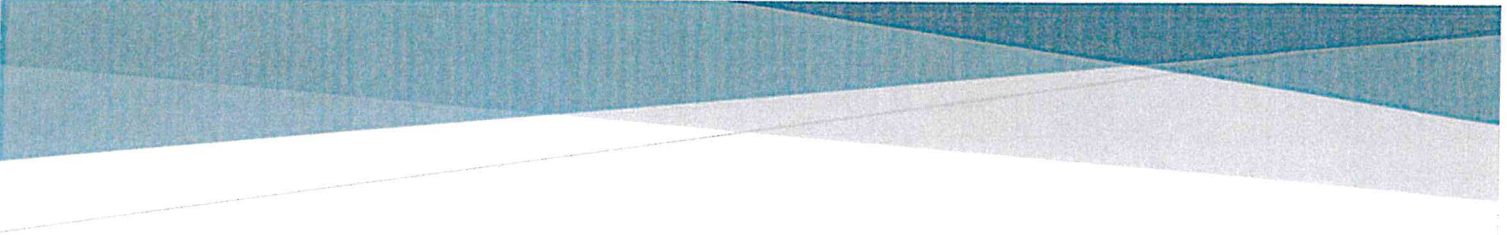
USDA

ITEM	CHIPLEY	WALTON	WESTVILLE	EHS		TOTAL
				Westville	Walton	
April Meals						
Breakfast	298	1261	973		440	2972
Lunch	295	1223	966		440	2924
Snack	279	1137	965		429	2810
Total Meals	872	3621	2904		1309	8706
April Cost/Expense						
ITEM	CHIPLEY	WALTON	WESTVILLE	EHS		TOTAL
				Westville	DFS	
Reimbursement	\$2,531.59	\$10,533.49	\$8,347.71		\$3,781.14	\$25,193.93
Expenses	3,470.98	7,323.49	5,056.12	2,187.10	2,959.57	20,997.26
Difference	-\$939.39	+\$3,210	+\$1,104.49		+\$821.57	+\$4,196.67

STAFF STATUS

ITEM	ADMIN.	Chipley	WALTON	WESTVILLE	EHS		TOTAL
					West	Wal	
Reported	9	4	13	9	5	8	49
Hired	0	0	0	0	0	0	0
Transfer	0	0	0	0	0	0	0
Resigned/Let Go	0	0	2	0	0	0	2
Floater	2	0	0	0	0	0	2
Parent in Training	0	0	0	0	0	0	0
Substitute/Temporary	0	2	0	0	0	0	2
Total	11	6	15	9	5	8	53
Vacant Position	0	0	1	0	0	0	2

COMMENTS



Community Assessment Update

Tri-County Head Start/ Early Head Start

2499 Cypress St.
Westville, Florida 32464
(850) 548-9900

May 7, 2026

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Economic Summary

Purpose and Methodology

Tri-County Head Start/Early Head Start (TCHS/EHS) conducts a comprehensive Community Assessment each five-year period and annually reviews and updates the assessment to reflect significant changes in the Florida Counties served: Holmes, Washington, and Walton. The quantitative data includes local, state, and federal data resources.

Key findings of the Community Assessment and Annual Updates are used for program planning to assist in identifying barriers to self-sufficiency for families in poverty, and to build on community strengths and resources. TCHS/EHS incorporates the findings to make informed decisions in regard to:

- Types of Services needed to serve the families.
- Exploring long and short-term goals, priorities, and objectives for the program
- Reviewing recruitment areas currently served by the program area and uncover if limitations in the service area makes it difficult or impossible to serve the entire service area.
- Locations of Head Start and Early Head Start locations and...
- Criteria that define the population who will be given priority for recruitment and selection for the program.

This update includes:

- The number of eligible infants, toddlers, preschool age children and expectant mothers

- To include geographics, race, ethnicity, and spoken languages.
- The number of children in foster care, homeless, children with disabilities, and resources provided by community agencies.
- Education, health, nutrition, and social services needs of eligible families including economic and social factors that may impact their well-being.
- Other childcare centers that may serve eligible children.

Data Summary

This is a summary of updated demographic information and data that most affects the families living in poverty in the TCHS/EHS service area. For detailed information regarding the data, refer to the full text later in the document.

Demographics

All three counties show an increase in population, and the number of Spanish speaking families has increased in all three counties with Walton County having the largest Spanish speaking residents.

There is a concern for the Hispanic families due to fear of deportation and staff needs to consider this concern as a critical issue for these families.

Economic Well-Being

Washington County has shown a rise in disadvantaged families from 73.8% in 2024 to 83.9% in 2025-2026 while Holmes County has shown a decrease in disadvantaged families (page 23).

Housing

Housing costs continue to rise and actual community information on homelessness is protected by agencies and private citizens who serve the homeless. Often agencies provide motel rooms for homeless families with children and while personally speaking with several of these families they mention their inability to work because they have no childcare. The families I spoke with had no knowledge of Head Start and services they could receive. Page 26-27 indicates that Washington County has a higher percentage of homeless school-aged children and Maude Saunders school in Walton County also has a higher percentage of homeless.

Early Childhood Birth to Five

More births have been to married couples (page 19). The birth rate has declined over the years. Holmes County continues to have less children under the age of five which also affects Pre-K enrollment.

Child Welfare

Child Neglect is the leading factor of abuse for children under age of five. (page 31)
Many of the cases of neglect stem from parental substance abuse, (page 31)

Health and Wellness

Domestic Violence and Substance Abuse are leading factors that affect the health and wellness of children and families. (page 32)

Food and Nutrition

Changes implemented in the SNAP program will generate changes in the nutrition needs of families as there are new guidelines that some parents may have difficulty following. (page 34) These changes may influence food insecurity for areas served by the program.

Transportation

There are no changes in this area as there is no public transportation in the three counties served by this program. (page 35)

1302.11: Review Data Summary – updated listing from Program Governance

i. Washington County shows a rise in disadvantaged families and Kate Smith Elementary School shows a higher percentage of homeless children. More outreach in this area is needed. The decrease of children under five in the Holmes County makes recruitment difficult unless more outreach is done in rural areas surrounding the center.

It has been noted on page 11 that many impoverished families are West of Chipley and East of Caryville.

ii. The number of Spanish speaking families continue to increase, and program needs to retain bi-lingual staff with concentration on Walton County centers.

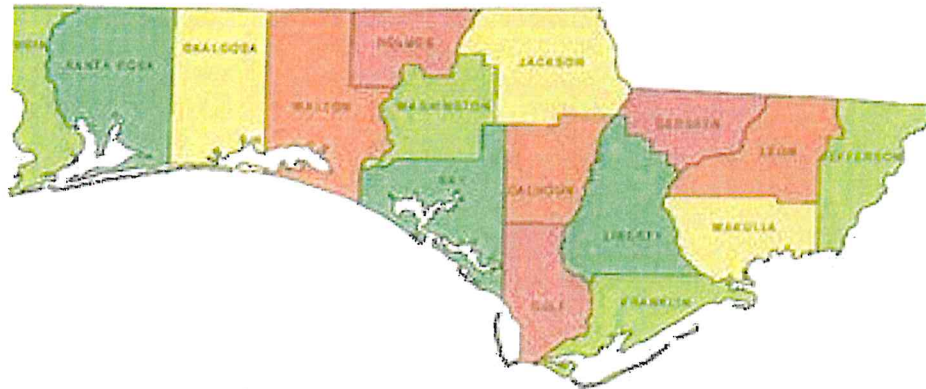
iii. Tri-County Head Start/Early Head Start continues to recruit, process, and accept families through a structured system to ensure the neediest of children receive services.

iv. The resources in the rural communities served must be continuously updated. Open and professional must be maintained with community agencies to ensure continued partnerships.

v. The program will continue recruitment and outreach efforts through social media and community outreach but may also consider placing informational pamphlets at local motels that may house homeless families, attend community events wearing Head Start shirts to open communication and provide information to others.

Geography and Location

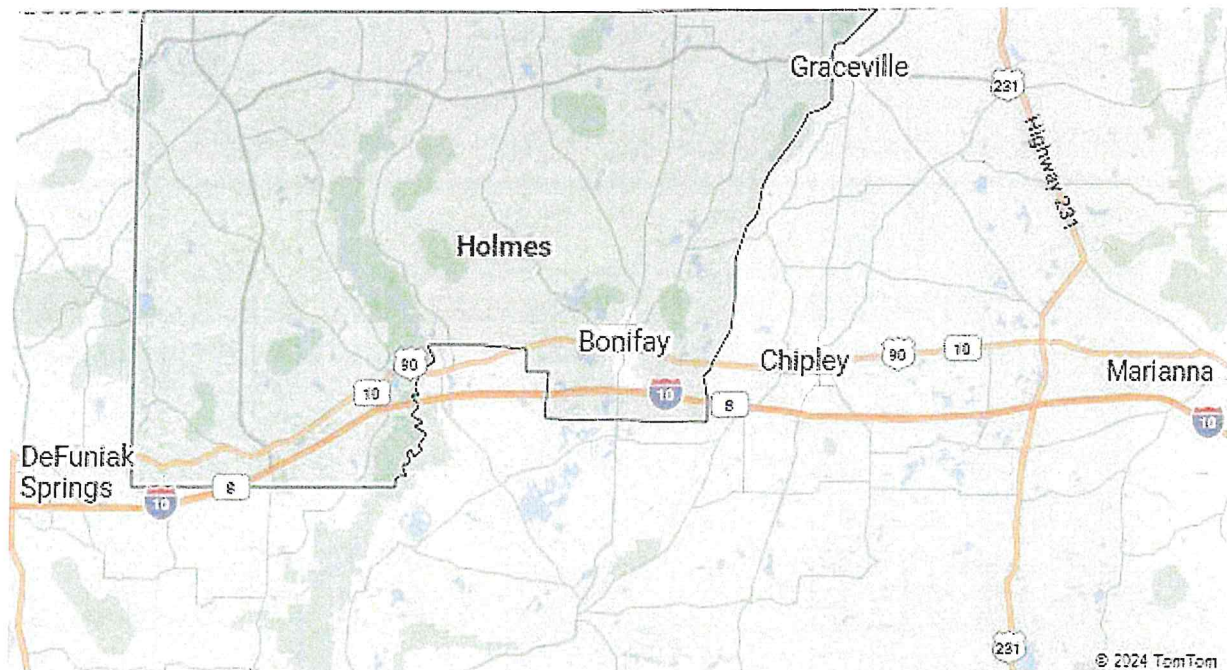
Tri-County Head Start/Early Head Start receives Federal funding to operate the Head Start and Early Head Start program within three counties in Northwest Florida. Including Holmes, Washington, and Walton counties. The areas served are bordered by Alabama in the North and the Gulf of Mexico in the South.



Holmes County

Holmes County is one of the smallest counties in Florida with 489 square miles being land and 10 square miles being water. Most of the area is rural areas with no public transportation. Bonifay is the largest city and has the greatest number of eligible families with children are bussed to the program in Westville where there are new Early Head Start classes as well as Head Start classrooms.

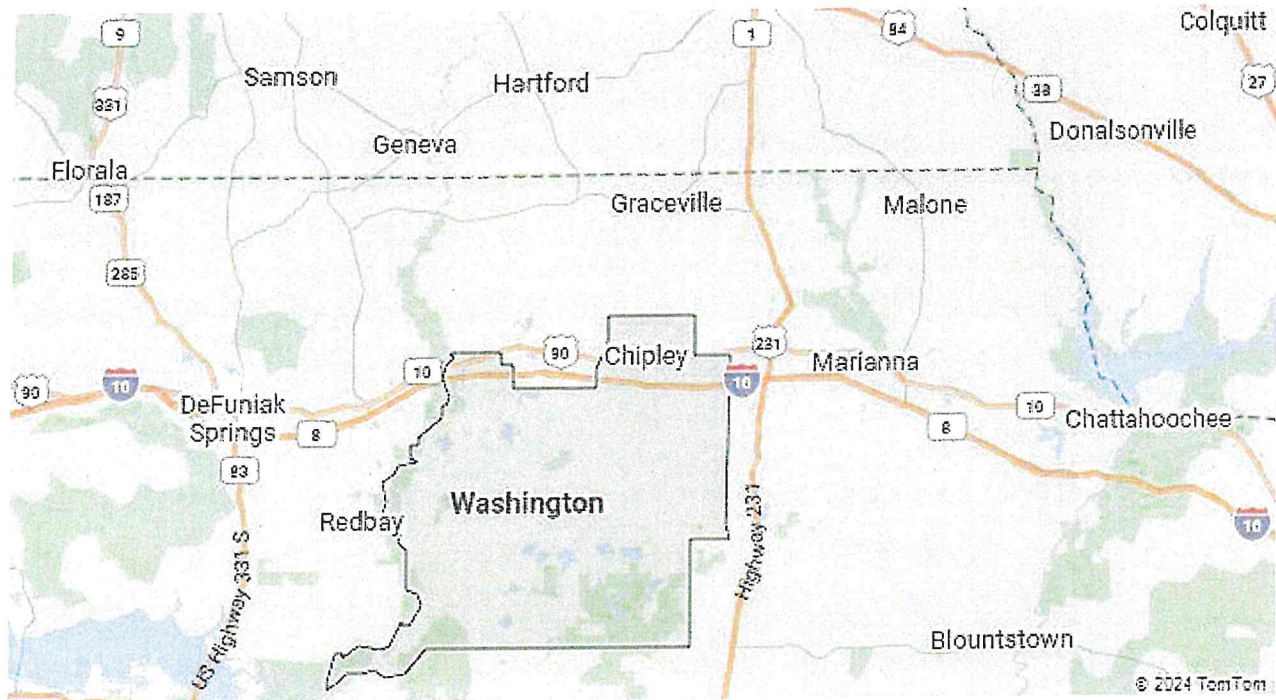
Data shows that the majority of children eligible for the program will be in the Bonifay and areas West.



Washington County

Washington County is 616 square miles with 583 square miles of land and 33 square miles of water.

TCHS/EHS program has one center in Chipley which is the largest city in the county. There is no transportation at this center, and the number of eligible families has decreased the number of children enrolled at this center, but the center has strong community support and good parent participation. Data shows a large percentage of economically disadvantaged families in this area. The Florida Department of Health Community Dashboard shows the families 100% below poverty level by census tract is West of Chipley North, and East of Caryville.



Walton County

Walton County is a large county with 1,240 square miles, 1,038 square miles of land, and 202 square miles of water. The population has steadily increased in the past twelve years with an increase in the Hispanic population noted.

TCHS/EHS one Head Start center and one Early Head Start center in DeFuniak Springs with bus service provided within a limited area for the Head Start center.

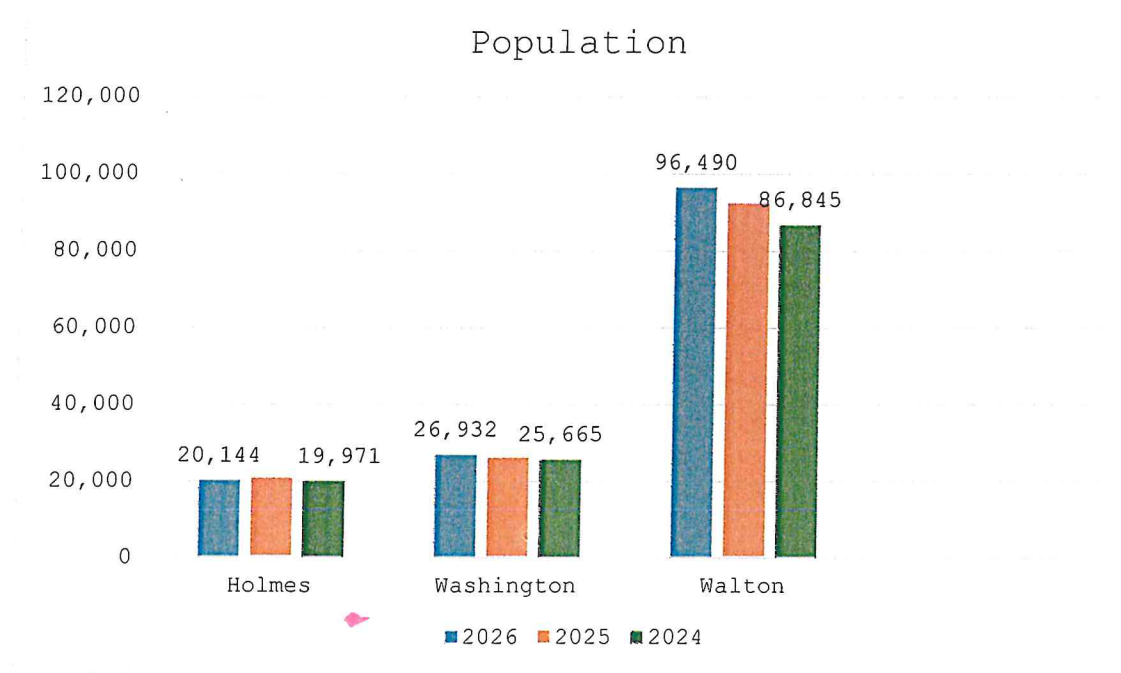
The Mossy Head area continues to grow but transportation is an issue. Recruitment efforts need to continue to concentrate on the DeFuniak Springs area but also reach out in the Mossy Head area.



Population and Demographic Data

Population Growth and Change

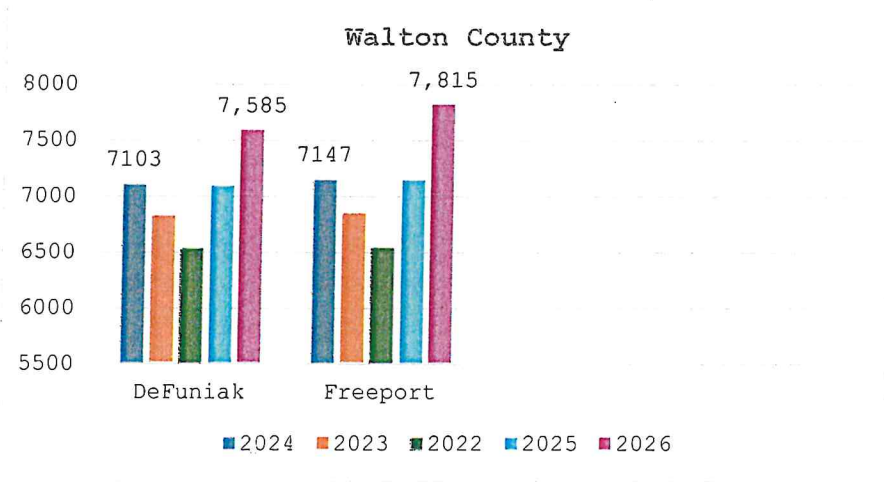
The population in the three counties served by Tri-County Head Start/Early Head Start has increased but the number of children under the age of five remains low. All three counties are showing slow growth but this steady increase in population will continue to bring new families to the area.



There has been an increase in population in two counties for 2026: Holmes, 20,114, Washington 26,932, Walton 96,490.

After a slight increase in population in 2025 for Holmes County of 20,526, there is again a decline in population for 2026 of 20,144,

General Population in Cities



2026 population estimates for Walton County cities are:

Freeport, (2025) 7147 (2026) 7,815

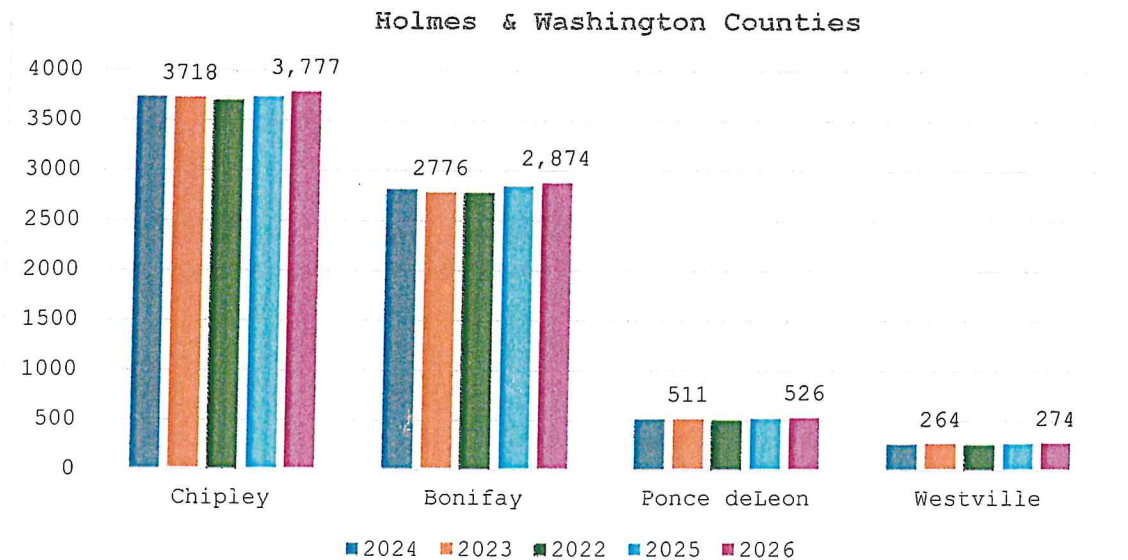
DeFuniak, (2025) 7,092, (2026) 7,585

Paxton, (2025) 669, (2026) 556

Mossy Head (2020) 561, (2026) 937

Housing construction continues to explode in Walton County with new construction seen throughout the county. Many of the new homes start at \$150,000 but with this housing growth the availability of low-income or affordable housing has decreased.





2026 population estimates for Holmes County cities are:

Bonifay	(2025) 2,847	(2026) 2,874
Ponce de Leon	(2025) 523	(2026) 526
Westville	(2025) 272	(2026) 274
Caryville	(2020) 301	(2026) 324
Vernon	(2020) 732	(2026) 753

The numbers show a slow increase in population in the rural areas served by Westville Head Start. There is limited housing available in the rural areas with few/no section 8 housing units available. Without reliable transportation and substantial employment outside of these areas it is difficult to maintain housing.

Primary Language

Most citizens served by Tri-County Head Start/Early Head Start speak English. Walton County continues to have the highest population of Hispanic families, and the Walton Center makes every effort to keep several bi-lingual staff employed at this center to ensure a comfortable environment for the families and to ensure open communication with the Hispanic community.

Spanish Speaking Households (CHARTS 2025-2026)

Holmes 137 Washington 212 Walton 2,886

The Florida Board of Education (FL Bd. Of Edu.) posted data for 2025/26 school year for English Learning Language (ELL) by schools in county served:

Elementary School Data

School	White	Black	Hispanic	ELL
Ponce de Leon	246	0	0	0%
Bonifay	1,102	1,136	4.0%	1.0%
West DeFuniak	637	704	23.2%	11.6%
Maude Saunders	598	554	19.2%	7.2%
Mossy Head	530	521	21.9%	9.8%
Freeport	1,137	1,120	21.9%	12.9%
Vernon	623	621	4.2%	1.0%
Kate Smith	874	933	6.3%	1.8%

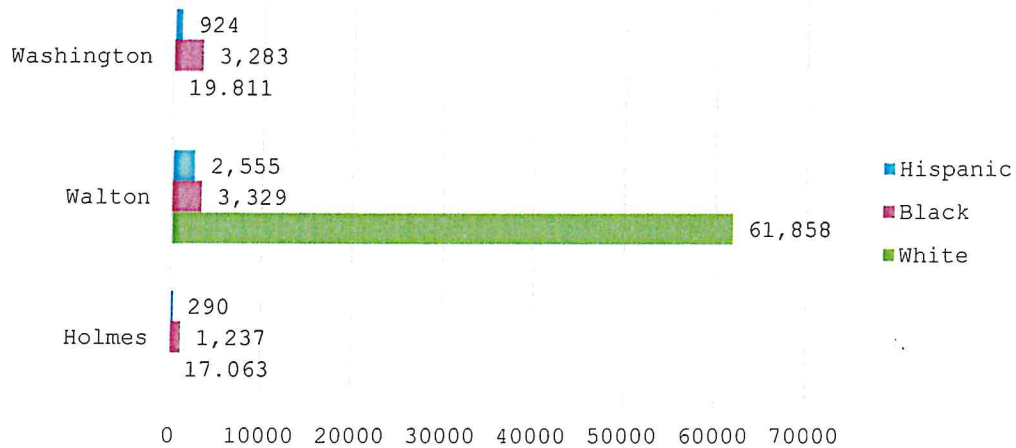
Pre-K Data

Pre-K	White	Black	Hispanic
Holmes	91	<10	<10
Walton	288	23	101
Washington	99	23	13

There is a total of 725 children in Walton County in ELL classes, 19 in Washington County, and less than 10 in Holmes County. Source: FL. Board of Education

Race and Ethnicity:

Ethnicity



Spanish speaking households per County (CHARTS)

Holmes – 137

Walton – 2,886

Washington – 212

Population that speaks English LESS than very well ages 5 & older (CHARTS)

Holmes – 494

Walton – 2,926

Washington - 334



Children Under the age of Five per /County (US Census)

County	Under age 5	Male	Female	Under 5 in Poverty
Holmes	962	477	425	4.9%
Walton	5,269	3,096	2,173	5.9%
Washington	1,230	3,283	924	8.9%

Children under the age of five living in Poverty by County (U.S. Census)

Holmes - 4.9%

Walton – 5.9%

Washington – 8.9%

Percentage of Children living in Poverty ages 0-5 (CHARTS)

Westville	4.0%
Caryville	8.9%
Ponce de Leon	8.7%
Bonifay	8.3%
ChIPLEY	4.4%
Vernon	4.1%
DeFuniak Springs	8.7%
Paxton	5.9%
Freeport	9.0%

According to the Florida Department of Health Poverty is a social determinant of health. Families and children with income below the poverty level may have difficulty meeting basic needs such as housing, food, clothing, and transportation.

Family Structure

The U.S. Census Bureau reports the following data that shows that many births were with married couples.

Holmes County Births

Married – 111 Not Married – 80 Total 191

Walton County Births

Married – 633 Not Married – 386 Unknown – 2 Total 1,021

Washington County Births

Married – 126 Not Married – 100 Total 226

The increase of married couples is significant change from the statistics in past assessments as they continue to show many single couples. Although the number of not married parents continues to be high there seems to be a shift toward marriage.

The proportion of births in the 30 – 34 age group has increased from 20.6% in 1990 to 30.8% in 2024.

Overall, there is a reported decline in the number of births in the United States. This is a long-term and historic drop in fertility showing a 1% decline from 2024 – 2025. This is a 23% decrease since 2007. Some of the factors are:

- Economic Pressure – high cost of housing, food, and transportation.
- Delayed Marriage – getting financially stable before marriage
- Workforce Participation – working to gain financial stability.
- Policy and Access – high cost of childcare, unavailable maternity leave policies.

Economic Well-Being

Labor and Unemployment

County	Businesses	Employment	Average weekly salary
--------	------------	------------	-----------------------

Holmes	401	3,609	\$814
Walton	4,332	35,235	\$1,078
Washington	559	6,425	\$873

Resource: US Bureau of Labor Statistics February 2025 data

Unemployment Statistics

County	Feb 2026	Jan. 2026	Dec. 2025	Jan. 2025
Holmes	5.3	5.6	4.9	4.2
Walton	4.7	4.9	4.4	3.5
Washington	6.1	6.3	5.7	4.6

Source: Department of Labor Statistics

The current hourly minimum wage in Florida is \$14.00. It will rise to \$15.00 per hour on September 30, 2026.

The Bureau of Labor Statistics projects the Fastest **growing** industries will be:

- Healthcare and Social Services based on aging population and rising chronic conditions such as cancer, heart disease, and diabetes.
- Professional, scientific and tech services
- Information Sector- to assist with added data services
- Utilities and Construction

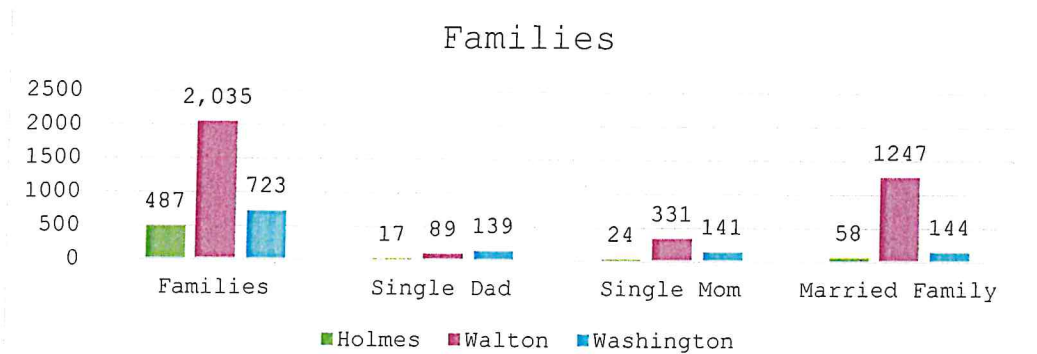
Industries projected to **decline**:

- Retail – effects of automation
- Mining and Manufacturing



Income & Poverty

The U.S. Census reports that the income the past 12 months that remain under poverty level:



The Married Families in this chart have children under age five.

Families in Poverty

The Florida Department of Health Community Dashboard indicates that the families 100% below poverty level by census tract (2000-2004) is West of Chipley North and East of Caryville.

52% of housing units rent at \$1000 or more a month. Single family homes start in upper \$200,000 while median household incomes for about 1/3 of residents are below \$50,000 creating a barrier to homeownership. (US Census).

	# Families	Housing Units	Poverty Level
Caryville	1,457	1,715	21.9%
Chipley	3,164	3,693	10.8%
Ponce de Leon	219	285	11.9%
Bonifay	1,186	1,464	22.1%
Westville	111	133	12.1%
DeFuniak Springs	2,371	2,624	20.2%

US Census

Estimated poverty rates for families with children varies and the U.S. Census shows the following persons living in poverty: Holmes 19.6%, Washington 19.4%, and Walton 11.1%.

Families with children -age 0-4 - below the poverty line.



The Florida Health Department reports the number of children under age 5 below the poverty line as follows:

Holmes – 14.5%

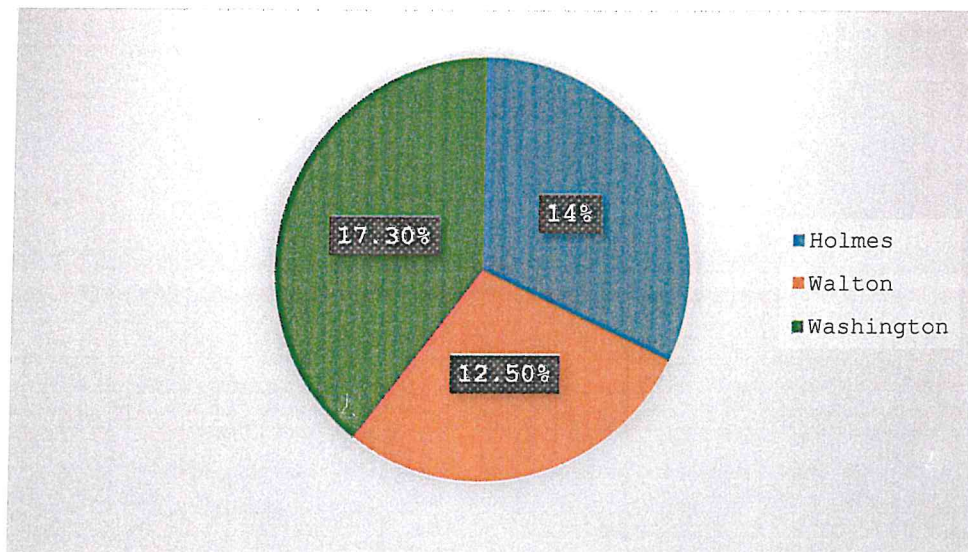
Washington – 24.9%

Walton – 22.0%

There is a slow decrease in the number of children age 0-4 living in poverty. The decrease considers two factors: the increase in economic stability and the decrease in the number of children under the age of five residing in the area.



Percentage % of Families in Poverty



Holmes County: 14.0 in 2025 Washington County: 17.3% in 2025 Walton County: 12.5% in 2025.

Holmes County continues to have the largest number of families living in poverty but also remains the county with the fewest children under the age of five.

Percentage of Economically Disadvantaged Families enrolled in Public School by County for 2025-2026 as reported by the Florida Department of Education.

Holmes	64.7%
Washington	83.9%
Walton	46.8%

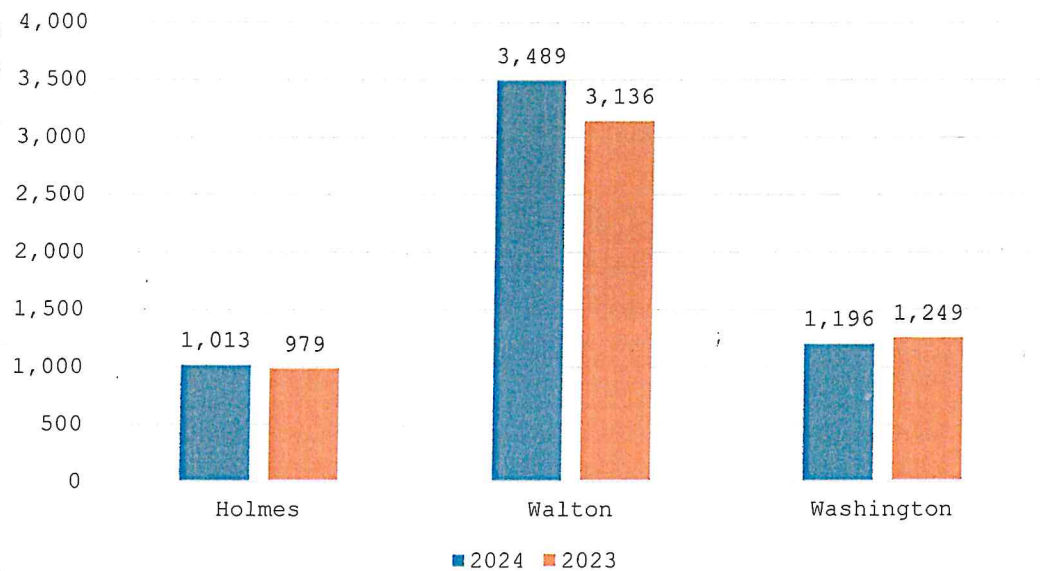
This is an overall **decrease** in the number of disadvantaged children and families reported of the last several years.

Families on SNAP

The average Supplemental Nutrition Assistance Program (SNAP) benefit per person is about \$188.00 or \$6.17 per day. A family of three with a \$500.00 a month Net income would receive about \$635.00 a month in SNAP benefits.

Beginning April 20, 2026 new guidelines to receive SNAP benefits are being implemented:

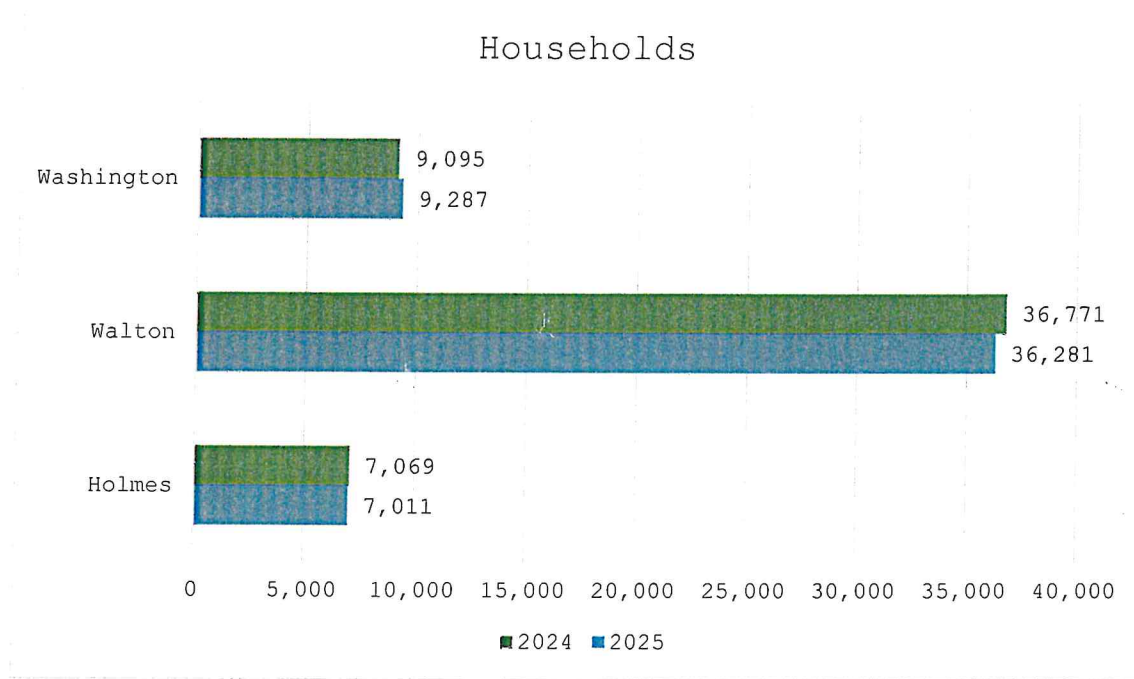
- Able-bodied persons ages 18 – 59 must show 80 hours a month of school, training, or employment.
- SNAP benefits can no longer be used for:
 - Soda
 - Energy Drinks
 - Candy
 - Ultra-Processed Desserts such as: cakes, cookies, or snack cakes.



The Florida Department of Health reports the households receiving food stamps (SNAP) is:

Holmes – 1,013 – 14% Washington – 1,196 – 12.9% Walton – 3,489 – 13.5%

Housing



Number of households by county: Holmes – 7,011, Washington – 9,287, Walton – 36,281

SoWal.com reports that 52% of housing units are rented at \$1000.00 or more per month. Single family homes start in the upper \$2000.00 range while median household incomes for about 1/3 of the residents are below \$50,000.00 creating a barrier to homeownership.

Low-income housing is limited in all three counties. The HUD (Housing and Urban Development) states that waiting lists for low-income rentals have a large waiting list due to demand and limited properties. The wait time for assistance varies but the website suggests that people searching for assistance to apply to several housing programs such as Section 8 housing for help.

Habitat for Humanity in Walton County has built 12 homes in Mossy Head and is breaking ground for 9 homes on Vann Street on May 8th. Source: Habitat for Humanity

Homelessness

The University of Florida 2025 Rental Market Survey Study found that family homelessness rose 28% since 2022 with nearly 30,000 individuals in state without stable housing. This includes 6,000 unaccompanied youth. The increase in family homelessness is directly related to the soaring cost of rent, and the shortage of affordable housing that is pushing more residents into shelters, motels, and the streets.

The Homeless Coalition groups the counties as they collectively work to gather data and provide services.

Okaloosa/Walton reported 391 homeless in 2024 – 267 in 2025

Holmes/Jackson/Washington reported 499 homeless in 2024 – 373 in 2025

The Annual Council on Homelessness reported that in 2025 Unsheltered homeless decreased in 2025 but sheltered homeless increased slightly by 2.46% suggesting Floridians are gaining access to emergency and transitional shelter options.

Access to stable and affordable housing remains one of Florida's most pressing challenges.

A local social service agency that assists the homeless receives calls daily from people who are living in cars, tents, or elsewhere. Families with children are usually housed at a local motel while others are with friends or family.

Several private people in Walton County help the homeless with essentials and one feeds the homeless in several locations once a week. The person serving food noted they feed 30-50 people a week. None of the contacts mentioned would provide the number of homeless that are provided services in order to protect the individuals as there are several homeless camps that would be disrupted if locations are disclosed.

A true homeless count has not been completed since before COVID as agencies ask the homeless to report in and staff no longer go out to reach the isolated camps.

The Florida Department of Education reports homeless for the 2025-2026 school year:

County/School	Homeless
Holmes County	1.0%
Walton	1.5%
Washington	4.6%
Ponce de Leon	1.0%
Bonifay	1.5%
Kate Smith	4.2%
Vernon	1.0%
West DeFuniak	2.0%
Maude Saunders	5.4%
Mossy Head	1.0%



Disabilities

The Florida Department of Education reports they enrolled the following disabled students into their Public-School Pre-K program in 2025-2026.

Holmes County – 29

Walton – 46

Washington – 20

Early Steps serves disabled children ages 0-3.

County	Referrals	Served
Holmes	60	18
Walton	49	82
Washington	58	21

The Public School Early Learning programs have certain criteria but enroll children ages 3-5 with the following disabilities:

- ❖ Speech Impairment
- ❖ Language Impairment
- ❖ Hearing Impairment
- ❖ Visually Impaired
- ❖ Traumatic Brain Injury
- ❖ Emotional/Behavioral Disorder
- ❖ Autism
- ❖ Developmental Delay

Early Childhood Birth to Five Education

Public School VPK Enrollment for the 2025-2026 school year:

County	VPK Complete	Non- Complete
Holmes	41	50
Washington	39	21
Walton	63	38

Public School Pre-K Enrollment:

County	2025/2026	2024/2025
Holmes	99	101
Washington	146	153
Walton	441	385

There is a slight **decrease** in the Public-School Pre-K programs for two counties. Several of the church settings of childcare are now offering VPK for students as well as several childcare facilities.

Source: Florida

Board of Education

Child Care

The following are the licensed childcare centers for all three counties served by TCHS/EHS

Center	Capacity	Accept Infants	County
Kidzville	57	Yes	Holmes
Small World	78	Yes	Holmes
Education Station 1	121	Yes	Holmes
Education Station 2	75	No	Holmes
Meme & Pa	47	No	Holmes
Learning Academy	80	Yes	Washington
Imagination Station	127	Yes	Washington
Kids World	159	Yes	Washington
Grace & Glory	20	No	Washington
EW's Tiny Kingdom	45	Yes	Walton
Toy Box	51	No	Walton
His Kids	42	No	Walton
1 st Christian Academy	62	No	Walton
Roehm Child Care	44	Yes	Walton
Child Care Network	168	Yes	Walton
Lakeside Learners	12	No	Walton
Montessori	45	Yes	Walton
Grow in Grace	52	No	Walton
WISE	100	No	Walton

Child Care in **Bold** are new to the area.
Families

Resource: Department of Children &

Child Abuse & Neglect

The Department of Children & Families no longer make data easily available to the public, instead they provide report information to Health Departments and official offices. The Governor's report did mention that 83.6% of reports involve the same child multiple times.

Walton County has a higher rate of child maltreatment reports and foster care removals than the State average.

Overall, there has been a decrease in the number of reports for children aged 5-11.

Report numbers were not available for Washington County, but Holmes County had 58 reports and Walton had 172 reports.

The highest percentage of reports were for Neglect in Holmes and Walton Counties. Substance Abuse was the common factor in neglect cases.

Walton County also had a 33% reporting Inadequate Housing but there was no mention of this for either Holmes or Washington Counties.

Out of Home Placement

Florida report indicates that in 2024 the following ages were placed in foster care for these factors:

- Neglect 61.2%
- < one year old 7.1%
- 1 year old 8.6%
- 2 year old 7.3%
- 3 years old 6.7%
- 4 years old 5.9%
- 5 years old 5.8%

Out-of-Home Placement by Race:

White 39.2% Black 35.9% Hispanic 16.9%

Health & Wellness

Data was obtained through 2025 Florida Health Department Assessments:

The leading cause of death in all three counties continues to be heart disease.

Holmes County

Domestic Violence Offenses were 82

The reports state that overall Holmes County is healthy but mentioned concerns about substance abuse in the county.

Walton County

Domestic Violence Offenses were 1,060.

Priorities are:

1. Expand access to health services
2. Address social & mental health issues.
3. Improve housing & living conditions-support affordable housing
4. Strengthen Economic stability- expand affordable food access.

Washington

Domestic Violence Offense were 92.

16.7% of residents are uninsured.

There are only about 32 providers per 100,000 residents.

Birth Outcomes

Government Facts. Org. reports that the United States is experiencing a long-term and historic in fertility showing a 1% decline from 2024-2025. This has been a 23%

decrease since 2007. Factors such as economic pressure, workforce participation, delayed marriage, policy and access (maternity leave), and lack of affordable childcare are contributing factors in lower birth rates.

Births

County	<u>2024</u>	<u>2023</u>	2022	2021
Holmes	191	183	188	216
Washington	226	258	271	241
Walton	1,021	960	974	913

Data Provided by: FL. Dept. of Health

Holmes County Births

Married 80

Not Married 111

Walton County Births

Married 633

Not Married 386

Washington County Births

Married 126

Not Married 100

Food & Nutrition

The increase of food prices has incorporated the use of food pantries, mobile food distributions, and community pantries.

There was no updated data on food insecurity in the counties served, but with the changes in SNAP regulations, increased pricing of groceries there will continue to be food insecurity in all three counties.

Woman, Infant, and Children (WIC)

WIC is a supplement program serving infants to children aged 5- pregnant women, and breastfeeding women who had a baby in the past 12 months.

WIC enrollment by county:

2024 Participants in WIC:

Holmes – 91

Walton – 796

Washington – 119

Government shut down and funding affects WIC participation.

Transportation

There is no public transportation in the three rural counties served by TCHS/EHS. Tri-County Community Council does have several modes of transportation available for a

nominal fee and does assist in the transportation of children at Walton and Westville Head Start. Most families travel at least 30 minutes for employment and do not carpool.

Transportation continues to be an issue for the parents in the rural areas served. This is an on-going issue that does not seem to be easily resolved due to the number of staff that is needed to ensure the safety and well-being of children and staff. The most in need are served through pick-up sites but one more route in Walton County would allow for service to others.

There is no change or update on transportation in rural areas served.



References

Florida Department of Health

Florida Department of Children and Families

Florida Department of Education

Florida Department of Labor

U.S. Census Bureau

Housing and Urban Development

FRED - Federal Reserve Economic Data

Florida Department of Law Enforcement

SoWal. Com

Council on Homelessness

Habitat for Humanity

Self-Assessment Program Improvement Plan
Head Start/Early Head Start 2025-2026

Improvement Needed	How the area will be strengthened	Who's Responsible	Target Date	Progress
Program Management and Quality Improvement - Communication				
Some staff feel they're unable to approach their supervisor with concerns and do not feel adequately supported.	Provide targeted leadership training for supervisors, particularly center directors, to strengthen their understanding of their leadership role and enhance their ability to effectively support their staff.	Director	July 7, 2026	
Public information is not displayed in a clearly visible or easily accessible location.	A designated staff member will visit each site to review the placement of parent and staff information boards, ensuring they are positioned in a clear, highly visible area for everyone to easily access.	Director	June/July 2026	
Communication between centers is inconsistent.	Implement a streamlined communication process to ensure all staff receive consistent and timely information.	Director, Director's Assistant & Program Coordinators	During the summer 2026	
Data Gaps – Staff feeling like they do not have time for the paperwork.	Paperwork requirements will be reviewed to help eliminate duplication of duties. Review the monitoring plan and create a document	Director & Program Coordinators	During summer of 2026 and ongoing	

If paperwork is required to be online in Child Plus, iPad with internet is needed.	that will aid in looking for any gaps. Check on internet for the iPad.			
Human Resources Management – Staff Turnover				
Staff Turnover – Level of Behaviors	Explore the implementation of Conscious Discipline, a framework that supports staff in reflecting on their role and developing self-regulation skills. This approach can enhance their ability to effectively manage behaviors and apply practical strategies in their daily work.	Director & Education Team	2026-2027 School year and re-evaluate	
Staff leaving	Additionally, implement exit interviews to better understand why staff are leaving and identify opportunities that may have encouraged them to stay.	Director and all supervisors	2026-2027 School Year	
Additional training days are needed to support ongoing staff development and strengthen skills.	Training days will be incorporated into the calendar to support ongoing professional development.	Education Team	2026-2027 School year	

	Additionally, provide leadership training for supervisors, particularly center directors, to strengthen their leadership skills and enhance their ability to effectively support their teams.	Director	July 2026	
Education and Child Development Program Services				
Teacher not understanding differentiation within the curriculum.	Education team will focus on improving the teachers understanding of embedded differentiation within the curriculum.	Education Team	Ongoing	
A fidelity tool should be developed to ensure alignment with the curriculum and to support consistent and effective implementation.	The education team will be develop a fidelity tool that will align with the curriculum for infants and toddlers.		June/July 2026	
A teacher reflection survey should be developed to gather feedback on instructional practices and support ongoing professional growth.	The education team will develop a teacher reflection survey to support ongoing professional growth.		June/July 2026	
A teacher-led approach will be used, if adopted, to review and reflect on child outcomes data, encouraging active engagement in analyzing	Practice-based coaching will incorporate the survey to inform and guide targeted coaching and mentoring efforts.		September/October 2026	
	The approach will be introduced during pre-service training. If adopted by teaching staff, it will be implemented at quarterly		2026-2027 Pre-service	
			Implementation will be quarterly beginning in August 2026	

progress and informing instructional practices..	checkpoints to support ongoing review and reflection.			
Health Services				
Children are frequently experiencing illness.	Communicating with parents about the importance of keeping their children home when they are ill—especially if contagious—and seeking appropriate medical care.	Health Services/Disability Coordinator, Center Directors, Family Service Advocates	Ongoing especially during months of typical sicknesses	
When children attend school while sick, it impacts staff well-being, often resulting in staff absences or situations where staff may feel pressured to work while sick as well.	Maintain a strong focus on assisting children with proper handwashing practices and ensuring classrooms and centers are regularly sanitized.	Health Services/Disability Coordinator, Center Directors, Teachers	Ongoing	
Health and Community Partnerships – Strengthen relationships with social and emotional service providers to better support children, staff, and families.	Identify and establish partnerships with providers who specialize in supporting the social and emotional needs of children ages 0–5. Current resources are limited and additional support is needed.	Director, Program Coordinators, Center Directors	Ongoing	
Transportation				
We are currently assessing transportation needs for the Head Start program.	Distribute a family survey to determine whether they would be able to transport their children to school if transportation services were not available.	Director, Program Coordinators, Center Directors, Family Services Advocates	2026-2027 School Year	

ERSEA				
Waitlist – Expand recruitment strategies.	Increase outreach through targeted messaging, community events, and parent referrals to raise awareness and encourage enrollment. Use of simple messaging focusing on the benefits of HS/EHS.	Family Service Advocate & Family Service Coordinator & All staff	Ongoing	
Enrollment - Despite improvement, turnover remains high;	Strengthen retention by increasing family engagement, consistent communication, and individualized support services. Address barriers to participation (transportation, scheduling, family needs) and enhancing the overall program experience.	Family Service Advocate & Family Service Coordinator	Begin at enrollment and continue throughout the 2026-2027 school year	
Chronic Absences – Notable rates of severe absenteeism were observed among both first- and second-year students over the two-year period.	Severe absenteeism will be addressed by meeting with families to create tailored attendance plans, which will be monitored closely for effectiveness.	Family Service Advocate and Center Staff Family Service Coordinator will oversee	Ongoing in 2026-2027 school year	
Family and Community Engagement				
The is limited space for meetings at a couple sites.	Search for another place to hold the parent meetings.	Center Director & Family Service Advocate		

Increase meaningful parent engagement in program activities.	Monthly “Family Nights” that combine hands-on learning activities (literacy, STEM, or art) with opportunities for parents to interact with teachers and other families in a relaxed setting. Parent Workshops: Offer short, practical workshops on topics like child development, behavior strategies, and school readiness, scheduled at varied times to improve participation.	Center Director & Family Service Advocate	Ongoing in 2026-2027 school year	
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Monitoring Summary
(Feb. - April. 2025/2026)

Area/Items Monitored	Outcome
PDMI/Progress on Program Goals, Self-assessment Improvement Plan, Volunteer Files, Fall Hazard Inspection, PIR Data, Governance Training, Routine CR Observation Log	Only one finding the floor needs repaired a temporary fix was to put tape down until we are able to patch or repair when school is out.
Family Service/Enrollment/Dropped,	No Findings
Education/Winter Checkpoints, Routine Classroom Observations, Curriculum Fidelity, Home Visits, Education Files	There were seven out of 12 that had findings in the education files. The only monitoring of five that had findings. Some findings were corrected while were not able to be corrected. Two of the five classrooms with findings have not been completely corrected. Education Coordinator is tracking.
Mental Health & Disability	No monitoring required.
Health/Roll Calls, Bus Escorts, Accident/Incident Reports, Health Items in Child Plus, Daily Health Checks	There were eight monitorings and only one had findings. Findings were corrected the next month.
Center Directors/Health & Safety Checks, First Aids, Classroom Observations, Lesson Plans, Active Supervision	No findings on the monitorings that were completed. There five not done at all EHS and Westville are missing Classroom Observations that the center director is supposed to complete.

2026 – 2027 Policy Council's Annual Calendar

Month	Meeting
August 2026	Grant Approval, Annual Report, End-of-year child outcomes report, Policy Council Annual Calendar, Routine Business
September 2026	Seat new members, PIR, Policy Council Handbook/By-laws, Routine Business
October 2026	Seat new members, Elect Officers, Routine Business
November 2026	End of fiscal year, Routine Business
December 2026	Not Scheduled
January 2027	Routine Business, Monitoring Summary
February 2027	Audit, Routine Business, Annual Shared Governance Training
March 2027	Routine Business, Impasse/Internal Resolution , Policies Updates
April 2027	Routine Business, Policies Updates
May 2027	Mid-year child outcomes report, Routine Business, Policies Updates
June 2027	Impasse/Internal Resolution , Self-Assessment, Community Assessment and/or update, Routine Business, Budget Input, Monitoring Summary
July 2027	Not Scheduled

Note: Not all inclusive. Subject to change as grant application and other business arises.

Tri-County Community Council, Inc.
Head Start/Early Head Start

Part: 1302 Program Operations

Subpart: D- Health Program Services

Section: 1302.44 Child Nutrition

Subject: Center Monthly Birthday Celebration

Policy:

It is the policy of Tri-County Community Council, Inc. Head Start/Early Head Start to provide children with nutritious meals. Each center will have the opportunity to celebrate the children's birthdays once a month at snack time, in accordance with CACFP policies.

Per the CREDITING HANDBOOK FOR THE Child and Adult Care Food Program Grain Based Desserts Pg. 90 "FNS recognizes that centers and day care homes may want to occasionally serve grain-based desserts, such as for celebrations or other special occasions. As a reminder, centers and day care homes continue to have the flexibility to serve grain-based desserts as an additional food item that does not contribute to the meal components required for reimbursement. However, food items that do not contribute to the CACFP meal pattern are not allowable costs and must be purchased using non-program funds."

Procedure:

Each center may celebrate the children's birthdays once a month at snack time.

The birthday cake will be served in addition to the posted snack.

All snack items from the posted menu must be served.

The center Cook staff will bake a cake or cupcakes to serve with the day's snack.

The cake must be cooked in the Head Start center's kitchen.

The ingredients will be purchased from Head Start funds.

No CACFP funds or inventory may be used.



Tri-County Community Council Head Start/Early Head Start

Policy Council Meeting
August 10, 2026

Call to order, Welcome

Roll Call

Seat New Members (if needed)

Approval of Minutes from June 1, 2026

Reports

Center Committees

Director's Report (July & August)

Financial Reports

SF-425 Semi Annual Federal Financial Report

941 for 2026: Employee Quarterly Federal Tax Return

Old Business

New Business

FYI/Discussion

Monthly Training Topic – Pre-service topics Child Abuse & Neglect,

Code of Ethical Conduct, Child Safety/Eligibility

2026-2027 Ongoing Monitoring Plan

2026-2027 Grant/Budget/In-kind

De Minimis (Cost Allocate)

2026-2027 Staff Training Plan

2026-2027 Policy Council & Board Training Plan

2025-2026 In-kind Waiver Request

2026-2027 Policy Council's Annual Calendar

September Meeting

Approvals

Classroom Observations Policy

Accounting & Financial Policies & Procedures Manual

2026-2027 HS/EHS Menus

2026-2027 Ongoing Monitoring Plan

2026-2027 Grant/Budget/In-kind

2026-2027 Cost Allocation (no change)

2026-2027 Staff Training Plan

2026-2027 Policy Council & Board Training Plan

2025-2026 In-kind Waiver Request

2026-2027 Policy Council's Annual Calendar

Approval

Approval

Approval

Approval

Approval

Approval

Approval

Approval

Approval

Approval

Hires

Amber Braddy – Teacher Assistant Westville

Approval

Amber Braddy – Teacher Westville

Approval

Ashley Hone - EHS Teacher

Approval

Mahala Rushing –EHS Teacher in Training

Approval

Michelle Myers – ERSEA/Family Service Coordinator

Approval

Dakota Starkey – Teacher assistant Walton

Approval

Kaden Fuetes – Teacher Assistant Walton

Approval

Madalyn Barnes – Floater Westville

Approval

Adjourn

TRI-COUNTY COMMUNITY COUNCIL, INC.
HEAD START/EARLY HEAD START
POLICY COUNCIL MEETING
2499 CYPRESS STREET
WESTVILLE, FL. 32464

June 1, 2026

Present:
Bridgette Capps
Shannon Medina
Rochelle Howard
Leana Andrews
Jabrona Lee

Absent:
Kayla Williams
Patty Baxley
Mykenzi Straw
Jennifer Underwood

Staff:
Kim Gillis
Nicole Thomas

Guests:

Nicole Thomas called the meeting to order at 12:03 PM. Nicole Thomas called roll with only two members present. Members agreed to conduct meeting with any approvals pending a quorum joining or via poll after the meeting.

CENTER COMMITTEE REPORTS

Nicole Thomas gave the reports for all centers as follows:

Walton reported the last parent meeting was on May 20. May 8 was the annual prom at the Walton County Fairgrounds. May 13 and 14 classes went on field trips to the Emerald Coast Zoo. A water day celebration was held on May 29 and Graduation held that night at the Civic Center.

Westville reported that the most recent parent meeting was on April 3. A father field day was held on May 12. The 3-year old classroom had a field trip to Emerald Coast Zoo on May 15. There was a moving up ceremony and graduation on May 26 and Muffins with Mom on May 8. The parent committee gave the suggestion of holding more activities and field trips next year.

EHS reported the most recent parent meeting was on May 27 and the center held a Muffins with Mom event on May 8. Parent committee suggested a water day for the end of the year event on the last day of school. It was also suggested that a parent/child activity take place for July 4. A father's day activity was also discussed at the parent meeting and parents would like something interactive that the fathers could do with their child to celebrate father's day.

Chipley reported that the last parent meeting was held on May 5. The last day of school was May 22 and they are looking forward to the summer break and preparations for the next school term. They had a great graduation held on May 15 at First Presbyterian Church of Chipley. All the children were in attendance to participate and did wonderful. The staff and children enjoyed the monthly art/craft activity with the Women's Club of Chipley on May 1.

Three additional members joined during the Center Reports, bringing the total number to five, thus establishing a quorum.

DIRECTORS REPORT

Kim went over the monthly data reported on the Directors Report, pointing out that there was a drop at the Chipley center that was not filled because the child dropped within the last 30 days of school. She reported the waitlist for the Holmes and Washington sites are struggling. Attendance numbers were reviewed and Kim pointed out classrooms at the Westville site had to be closed for cleaning due to reported illnesses. We will be looking at completing an in-kind waiver since we have only collected 15% of the amount needed. USDA amounts were in the good for the month of April. There are currently 2 staff vacancies.

FINANCIAL REPORTS

Kim discussed the current budget status for both Head Start and Early Head Start. There are a few areas on each budget that are overspent so far. The in-kind amounts that are still needing to be collected were shared and since it is a substantial amount, a waiver will be requested since we are over half way through the budget year. The Visa, Walmart, and Wex statements were shared and purchases explained.

The Form 5500 was shared with the group and Kim advised that this annual report shows the benefits plan for disability insurance paid as a benefit for employees.

OLD BUSINESS

NEW BUSINESS

FYI/DISCUSSION

Training Topic: Monitoring

Kim used the February – April summary report to review how each program content area has a list of items to review on the monitoring plan. The items are reviewed at certain intervals with the purpose of ensuring the program stays in compliance with performance standards. The monitoring plan is reviewed annually.

Community Assessment

The update of the community assessment was completed recently and shared with the group prior to the meeting. Kim referred to pages 6-7 for the summary data from the update. Holmes County showed a decrease in the amount of disadvantaged families. Page 26 addressed the homelessness factor and the difficulty residents are facing with finding affordable housing in our area. Page 27 gives a breakdown of the percentage of homeless families with school age children in each of the public schools in our area. The updated information will be used to address service gaps and determine what the strongest community needs are to pinpoint where our focus should be.

Self-Assessment

Kim went over the first few improvements needed in the Program Management area regarding communication that were identified through the self-assessment. Kim asked the group

to review the document which lists the improvements needed for all areas, as well as the practices to implement to strengthen the areas, responsible persons, and due dates.

Monitoring Summary

The monitoring summary for Quarter 3 (February-April) was shared with the council. Kim went over the specific findings that were addressed as a result of the monitoring conducted. Most findings were able to be corrected timely. We are still working on a way to address the findings with staff who did not correct the findings they were responsible for and ensuring accountability for all staff.

Budget Needs

The community assessment shows there may be children in places we do not currently provide transportation for. If it is determined that transportation routes need to change, this will affect the funding amount delegated to that area. We are also needing to look at how to recruit and spread the word of our program to the homeless families in the area.

Recruitment Ideas

As reported earlier, two of our centers have very low waitlists. Kim asked the council members to help us get the word out about our program and the need for applicants for the Chipley and Westville centers. She also asked for input on where to conduct recruiting and how, such as posting flyers, holding events, etc. and asked that they share their ideas, should they think of anything.

Annual Calendar

A couple of changes were made to last year's calendar. The calendar will be up for approval at the next meeting in August, so Kim asked that the members look it over and give her any suggestions they may have.

PC Training Needs/Wants

A copy of the training plan was also provided and will follow the same schedule that we followed this year. Kim asked that if there is any specific training they would like for us to cover next year, that they let her know. No suggestions were made. Kim pointed out that the only change next year will be that the program coordinators will start providing the training on their content areas.

August 2026 Meeting

Since our annual staff training falls on the day originally designated for policy council, the group discussed the options for holding next month's meeting on a different day. The group decided to postpone the August meeting until the second Monday of the month, making the next meeting August 10, 2026.

APPROVALS

Approval of minutes from the May 2026 meeting:

Motion: Bridgette Capps Seconded: Leana Andrews Motion carried.

Center Birthday Celebrations Policy:

Motion: Bridgette Capps Seconded: Leana Andrews Motion carried.

ANNOUNCEMENTS

The next policy council meeting will be held on August 10, 2026.

ADJOURNMENT

The meeting was adjourned at 12:46 PM.

As recorded by Nicole Thomas

SECRETARY

DATE

HEAD START/EARLY HEAD START REPORT TO POLICY COUNCIL AND BOARD OF DIRECTORS

DATE July 1, 2026

MONTH: June 2026

ENROLLMENT

ITEM	CHIPLEY	WALTON	WESTVILLE	HS TOTAL	EHS		EHS TOTAL
					West	DFS	
Funded	17	71	37	125	16	24	40
Actual in Center/Home- Base	Out for Summer				16	24	40

ERSEA

ITEM	CHIPLEY	WALTON	WESTVILLE	EHS	
				Westville	Walton
Waiting List	1	6	8	2 25-26 6 26-27	5 25-26 26 26-27
Eligible		3	3	2 6	5 20
Over income	1	3	5	0 0	0 6
Vacancies	n/a			1 in May & 1 in June	2 transferred to Westville
How Long				23 days	In process
Attendance				76%	81%
Overall Monthly Attendance for School Year	n/a			78%	

DISABILITY

ITEM	CHIPLEY	WALTON	WESTVILLE	EHS	TOTAL		Percentage	
					HS	EHS	HS	EHS
Diagnosed with an IEP/IFSP and receiving services	3	5	8	4	16	4 (2 has an IEP)	13%	15%
Dropped children with an IEP/IFSP/ IEP/IFSP closed	2	1	0	2	3	2	15% Enrolled & dropped	20% Enrolled & dropped
Concerns/In waiting/further evaluation/referral process/staffing	0	0	0	0	0	0	0	0
Referral Follow- up parent has not followed through	0	0	0	0	0	0	0	0

MENTAL HEALTH REFERRALS AND VISITS

CHIPLEY		WALTON		WESTVILLE		EHS	
Referral/s	Visits	Referral/s	Visits	Referral/s	Visits	Referrals	Visits
0	0	0	0	0	0	0	0

IN-KIND TOTALS

ADMIN.	CHIPLEY	WALTON	WESTVILLE	EHS DFS	EHS Westville	TOTAL	Percentage
Required non-federal share for HS/EHS \$690,042 In-kind for - HS - \$426,111; EHS - \$263,931							
\$2,970.31	\$11,193.22	\$37,155.20	\$14,680.51	\$25,185.92	\$14,439.63	\$65,999.24 HS \$39,625.55	15%/15%

USDA

ITEM	CHIPLEY	WALTON	WESTVILLE	EHS		TOTAL
				Westville	Walton	
May Meals						
Breakfast	195	1202	746		368	2511
Lunch	192	1152	707		365	2416
Snack	161	1068	672		353	2254
Total Meals	548	3422	2125		1086	7181
May Cost/Expense						
ITEM	CHIPLEY	WALTON	WESTVILLE	EHS		TOTAL
				Westville	DFS	
Reimbursement	\$1,624.32	\$9,953.16	\$6,149.71		\$3,140.38	\$20,867.57
Expenses	4,569.68	16,778.65	9,903.44	4,430.14	5,362.00	41,043.91
Difference	-\$2,945.36	-\$6,825.49	-\$8,183.87		-\$2,221.62	-\$20,176.34

STAFF STATUS

ITEM	ADMIN.	Chipley	WALTON	WESTVILLE	EHS		TOTAL
					West	Wal	
Reported	9	4	13	9	5	7	49
Hired	0	0	0	0	0	0	0
Transfer	0	0	0	0	0	0	0
Resigned/Let Go	0	0	0	0	0	1	0
Floater	2	0	0	0	0	0	2
Parent in Training	0	0	0	0	0	0	0
Substitute/Temporary	0	2	0	0	0	0	2
Total	11	6	15	9	5	8	53
Vacant Position	0	0	2	0	0	0	2

COMMENTS

HEAD START/EARLY HEAD START REPORT TO POLICY COUNCIL AND BOARD OF DIRECTORS

DATE August 1, 2026

MONTH: July 2026

ENROLLMENT

ITEM	CHIPLEY	WALTON	WESTVILLE	HS TOTAL	EHS		EHS TOTAL
					West	DFS	
Funded	17	71	37	125	16	24	40
Actual in Center/Home- Base	Out for Summer				16	24	40

ERSEA

ITEM	CHIPLEY	WALTON	WESTVILLE	EHS	
				Westville	Walton
Waiting List	Out for Summer			7	16
Eligible				3	10
Over income				4	6
Vacancies				0	3
How Long				n/a	Aged out
Attendance				75%	60%
Overall Monthly Attendance for School Year				66%	

DISABILITY

ITEM	CHIPLEY	WALTON	WESTVILLE	EHS	TOTAL		Percentage	
					HS	EHS	HS	EHS
Diagnosed with an IEP/IFSP and receiving services	3	5	8	4	16	4 (2 has an IEP)	13%	15%
Dropped children with an IEP/IFSP/ IEP/IFSP closed	2	1	0	2	3	2	15% Enrolled & dropped	20% Enrolled & dropped
Concerns/In waiting/further evaluation/referral process/staffing	0	0	0	0	0	0	0	0
Referral Follow- up parent has not followed through	0	0	0	0	0	0	0	0

MENTAL HEALTH REFERRALS AND VISITS

CHIPLEY		WALTON		WESTVILLE		EHS	
Referral/s	Visits	Referral/s	Visits	Referral/s	Visits	Referrals	Visits
0	0	0	0	0	0	0	0

IN-KIND TOTALS

ADMIN.	CHIPLEY	WALTON	WESTVILLE	EHS DFS	EHS Westville	TOTAL	Percentage
Required non-federal share for HS/EHS \$690,042 In-kind for - HS - \$426,111; EHS - \$263,931							
\$2,970.31	\$11,193.22	\$37,155.20	\$14,680.51	\$25,185.92	\$14,439.63	\$65,999.24 HS \$39,625.55	15%/15%

USDA

USDA

ITEM	CHIPLEY	WALTON	WESTVILLE	EHS		TOTAL
				Westville	Walton	
May Meals						
Breakfast			248		367	615
Lunch			248		371	619
Snack			247		353	600
Total Meals			743		1091	1834
May Cost/Expense						
ITEM	CHIPLEY	WALTON	WESTVILLE	EHS		TOTAL
				Westville	DFS	
Reimbursement			\$2,142.64		\$3,167.35	\$5,309.92
Expenses	\$42.00	\$1,967.11	2,196.19	4,359.47	4,393.12	12,958.29
Difference	-\$42.00	-\$1,967.11	-\$4,413.02		-\$1,225.77	-\$7,647.90

STAFF STATUS

ITEM	ADMIN.	Chipley	WALTON	WESTVILLE	EHS		TOTAL
					West	Wal	
Reported	8	4	13	9	5	7	46
Hired	1	0	2	0	0	2	5
Transfer	0	0	0	1	0	0	1
Resigned/Let Go	1	0	0	0	1	1	3
Floater	0	0	1	1	0	1	3
Parent in Training	0	0	0	0	0	0	0
Substitute/Temporary	0	2	0	0	0	0	2
Total	9	6	16	10	5	10	56
Vacant Position	0	0	0	1	0	0	1

COMMENTS

Tri-County Community Council, Inc.
Head Start/Early Head Start

Part: 1302 Program Operations

Subpart: J-Program Management and Quality Improvement

Section: 1302.102 Program Goals, Continuous Improvement & Reporting

Subject: Classroom Observations

Policy:

Center Directors must conduct monthly classroom observations according to the Center Director Classroom Observation schedule for each site for each classroom to monitor and support the quality of teaching and learning environments. Beginning February 2025, designated members of the administrative staff will conduct classroom observations, ensuring that each classroom is observed at least twice a year~~quarterly~~, with additional observations for classrooms that are showing concerns. Types of observations may include Routine Observations, CLASS Assessments, Creative Curriculum Fidelity Observations, Coaching Observations, Mentoring Observations and Mental Health Observations. This policy aims to comply with Head Start Performance Standards and to foster continuous improvement and program quality.

Procedure:

Routine Observations

1. In-person observations may be announced or unannounced. Announced observations will be communicated to the classroom staff at least 24 hours prior to the observation date to allow staff to prepare and potentially gather additional materials to support the observation.
2. Remote observations may be conducted utilizing video technology via a password protected security camera system. This may include live video streams or pre-recorded footage. Remote observations may be announced or unannounced at the discretion of the observer.
3. Admin Staff will ensure at least ~~two~~one routine observations ~~are~~is completed for each classroom ~~annually~~per quarter. The Director will monitor the observations in Child Plus according to the Monitoring Plan to ensure each class is observed. Routine observations will last at least 30 minutes to 2 hours to ensure enough time to capture a true sample of the classroom activities.
4. The observer will use the Classroom Observation Report form to document the results of the observation and record the observation into Child Plus using the Classroom Observation Log.

Center Director Observations

1. Centers Directors must observe at least one~~each~~ classroom per month, according to the Center Director Observation Schedule~~at least once a month~~, using the Center Director Classroom Observation form.

Tri-County Community Council, Inc.
Head Start/Early Head Start

2. Observations can be announced or unannounced, in person or through video footage, at the discretion of the Center Director. Observations must last at least 30 minutes to 2 hours to ensure enough time to capture a true sample of the classroom activities.
3. Classroom Observations must capture the following key areas, including but not limited to: teacher/child interactions, classroom management, instructional support, and physical environment.
4. Center Directors must provide constructive feedback listing strengths and areas for improvement and use specific examples from the observation to illustrate points. The feedback session must be completed within one week of the observation. The Center Director must have the classroom staff observed sign off on the observation form.
5. Center Directors must submit the completed Center Director Classroom Observation forms to the Director by the last day of each month.

CLASS Observations

1. CLASS Observations are conducted at least twice per year by a certified member of the Education team.
2. CLASS observations are conducted using a structured framework that involves observing and scoring teacher-child interactions in each of the three domains.

Creative Curriculum Fidelity Observations

1. Members of the Education team will conduct curriculum fidelity observations at least twice per year.
2. Observers will document how well teachers implement the Creative Curriculum, focusing on curriculum delivery, planning, and interacting with children.

Coaching Observations

1. Depending on the goal for each Coachee, the Coach and Coachee will collaborate to schedule a Focused Observation.
2. Results from the observation will be discussed in a Reflection and Feedback session to identify new action steps, revise current action steps or successfully close the established goal.

Mentoring/On-boarding Observations

1. During the first six months of employment, the Education Specialist will complete classroom observations with new staff who regularly work in a classroom and file them in the Classroom Observation Notebook.
2. Mentoring Observations will be completed for new hires who regularly work in a classroom after 30 days, 3 months and 6 months of employment.

Mental Health Observations

1. When concerns arise, the Family/Mental Health Coordinator may observe in the classroom to identify any classroom and/or individual who may need additional support.

Tri-County Community Council, Inc.
Head Start/Early Head Start

Training for Observers

1. Observers will be trained in how to use the observation tools, focus areas to concentrate on, and how to recognize and address personal biases that may affect the observation process.
2. CLASS Observers will be certified according to the CLASS Reliability policy.

Post Observation Process

1. Upon completion of any observation, the observer will provide verbal or written feedback to the classroom staff, highlighting strengths and areas for improvement. If any follow-up actions are needed, they will also be addressed. Feedback must be provided within one week of the observation.
2. The Education Team will use the results of all observations to recommend and schedule professional development opportunities or additional support for classroom staff to enhance teaching practices.
3. All observations, including notes and feedback, will be documented and stored securely within the program's management system.
4. Teachers and staff are encouraged to engage in reflective practice by reviewing observation reports and taking part in follow-up discussions or training sessions.
5. The Head Start Director will monitor the classroom observation log each month to ensure that all classrooms are being observed, and improvement measures are being implemented for any areas of concern that are noted in the observations.

Non-Compliance and Consequences

1. If significant concerns arise during an observation, such as non-compliance with Head Start standards or violations of policies and procedures, disciplinary action will be taken following the Employee Discipline and Investigation Process policy.

Tri-County Head Start and Early Head Start, Cycle Week# 1, Week of 2026-27
Refer to the Child Care Food Program Meal Pattern for Children (Attachment 1) when planning portion sizes for age groups specified in this contract. Milk must be served with every breakfast, lunch, and supper meal. Milk must be served with snack when indicated. Children one year of age must be served unflavored whole milk. Children two through five years old must be served either unflavored low fat (1 percent) or unflavored fat free (skim) milk. Ages 1-5 based on meal pattern portion sizes for ages 3-5

Week One		Monday	Tuesday	Wednesday	Thursday	Friday
B R E A K F A S T	Milk Ages 1-5: six oz.;	Milk	Milk	Milk	Milk	Milk
	Meat/Meat Alternate	Scrambled Eggs		Sausage Gravy		
	Vegetable/Fruit/Juice Ages 1-18: ½ c	Diced Pears	Blueberries	Tater Tots	Strawberries	Diced Peaches
	Grains Ages 1-5: ½ slice/serving See Meat Pattern for cereal svz sizes	WG Toast w/ jelly	WG Multi-Grain Cereals	Biscuit	WG French Toast, WG Waffle, or WG Pancake**	WG Oatmeal
	Milk Ages 1-5: six oz.;	Milk	Milk	Milk	Milk	Milk
	Meat/Meat Alternate Ages 1-5: 1 ½ oz.	*Chicken Nuggets**	Hamburger Fixins+	*Chicken Alfredo#	Beef and Gravy#	*Spaghetti w/Meat Sauce #
	Vegetable Ages 1-5: ¼ c.	Broccoli (a)	Baked Beans Dill Pickles+	Green Beans	Mashed Potatoes	Romaine Salad(a) or Green Peas(a)
	Fruit or Vegetable Ages 1-18: ¼ c	Tropical Fruit	Mandarin Oranges(a)	Seasonal Fresh Fruit **	Oranges Slices	Pineapple Tidbits
	Grains Ages 1-5: ½ oz.	Cheese Grits	Bun	Egg Noodle	Roll	(in entrée)
	Milk Ages 1-5: six oz.;					Milk
S N A C K	Meat/Meat Alternate Ages 1-5: ½ oz.		Nacho Cheese 1 1/2oz		1/2oz Ham OR 1 slice Cheese	
	Vegetable Ages 1-5: ¼ c.					
	Fruit or Vegetable Ages 1-18: ½ c	Applesauce		100% Apple Juice		
	Grains Ages 1-5: ½ oz.	Animal Crackers	Tortilla Chips 1/2oz Or Flour Tortilla	WG Cinnamon Toast or WG Cinnamon Chex	Saltines	*Fruit Muffin **

IMPORTANT NOTES: ***Foods must be cut up for children 1-2 years of age, ½ inch size.*** *Denotes requires a Child Nutrition (CN) Label, Product Formulation Statement (PFS), or standardized recipe. **Fill in selection prior to meal service. Water is available at all meals. (Note: water is NOT a creditable food item). # Insure that the minimum serving of each mandatory meal component is met (Ex. 1 ½ oz Meat, ¼ cup pasta or rice, and/or ¼ cup vegetables), + denotes Extra

Tri-County Head Start and Early Head Start, Cycle Week# 2, Week of (2026-27)
Refer to the Child Care Food Program Meal Pattern for Children (Attachment 1) when planning portion sizes for age groups specified in this contract. Milk must be served with every breakfast, lunch, and supper meal. Milk must be served with snack when indicated. Children one year of age must be served unflavored whole milk. Children two through five years old must be served either unflavored low fat (1 percent), 1% Lactose free milk (w/ Modified Meal form) or unflavored fat free (skim) milk. : Ages 1-5 based on meal pattern portion sizes for ages 3-5.

Week Two		Monday	Tuesday	Wednesday	Thursday	Friday
B R E A K F A S T	Milk Ages 1-5: six oz.;	Milk	Milk	Milk	Milk	Milk
	Meat/Meat Alternate	Scrambled Eggs		Sausage Gravy		
	Vegetable/Fruit/Juice Ages 1-18: ½ c	Diced Pears	Strawberries	Tater Tots	Ham	Bananas
	Grains Ages 1-5: ½ slice/serving See Meat Pattern for cereal svg sizes	Grits	WG French Toast, Waffle, or Pancake** w/Lite Syrup	Biscuit	Biscuit	WG Multi-Grain Cheerios
	Milk Ages 1-5: six oz.;	Milk	Milk	Milk	Milk	Milk
	Meat/Meat Alternate Ages 1-5: 1 ½ oz.	* Cheese Pizza + 1oz Mozzarella cheese	* BBQ Chopped Pulled Pork or Chicken Sandwich	Baked Ham	Grilled Cheese or Ham & Cheese	* Meatballs
L U N C H	Vegetable Ages 1-5: ½ c.	Green Peas(a)	* Tater Tots Catsup	Baked Beans	* Tomato Soup(a) 1c Or Sweet Potato Tots	Green Beans
	Fruit or Vegetable Ages 1-18: ½ c	Fresh Apple Slices	Mandarin Oranges(a)	Pineapple Tidbits	Seasonal Fresh Fruit **	Mashed Potatoes
	Grains Ages 1-5: ½ oz.	In entrée	Bun	Roll	WG Bread	Garlic Bread
	Milk Ages 1-5: six oz.;					
	Meat/Meat Alternate Ages 1-5: ½ oz.	1/2 Ham & Cheese Sandwich	1oz Light Vanilla Yogurt			Milk
	Vegetable Ages 1-5: ½ c.	Dill Pickle+				
S N A C K	Fruit or Vegetable Ages 1-18: ½ c		½ C Blueberries	Applesauce	Banana Berry Blend	
	Grains Ages 1-5: ½ oz.	WG Bread	WG Cheerios 1oz or 3/4c	WGCinnamon Toast or Cinnamon Chex	Pancake	* Zucchini or Banana Bread**

IMPORTANT NOTES: **Foods must be cut up for children 1-2 years of age, ½ inch size** *Denotes requires a Child Nutrition (CN) Label, Product Formulation Statement (PFS), or standardized recipe. **Fill in selection prior to meal service. Water is available at all meals. (Note: water is NOT a creditable food item). # Insure that the minimum serving of each mandatory meal component is met (Ex. 1 ½ oz Meat, ¼ cup pasta or rice, and/or ¼ cup vegetables), + denotes Extra

Tri-County Head Start and Early Head Start, Cycle Week# 3, Week of (2026-27)
Refer to the Child Care Food Program Meal Pattern for Children (Attachment 1) when planning portion sizes for age groups specified in this contract. Milk must be served with every breakfast, lunch, and supper meal. Milk must be served with snack when indicated. Children one year of age must be served unflavored whole milk. Children two through five years old must be served either unflavored low fat (1 percent) or unflavored fat free (skim) milk. Ages 1-5 based on meal pattern portion sizes for ages 3-5.

Week Three		Monday	Tuesday	Wednesday	Thursday	Friday
B R E A K F A S T	Milk Ages 1-5: six oz.;	Milk	Milk	Milk	Milk	Milk
	Meat/Meat Alternate	Scrambled Eggs		Sausage Gravy		
	Vegetable/Fruit/Juice Ages 1-18: ½ c	Tater Tots	Diced Peaches	Blueberries	Strawberries	Banana
	Grains Ages 1-5: ¼ slice/serving See Meat Pattern for cereal sizes	Grits	WG Multi-Grain Cheerios	Biscuit	WG French Toast Sticks, Waffle, or Pancake** w/Lite Syrup	WG Cinnamon Chex
	Milk Ages 1-5: six oz.;	Milk	Milk	Milk	Milk	Milk
	Meat/Meat Alternate Ages 1-5: 1 ½ oz.	*Chicken Nuggets or Tenders**	*Beef Stroganoff #	* Toasted Ham and Cheese ½ Sandwich	* Fish Sticks	*Spaghetti w/Meat Sauce #
	Vegetable Ages 1-5: ¼ c.	Cauliflower and Cheese(a)	Broccoli(a)	*Vegetable Soup	Baked Beans	Corn
	Fruit or Vegetable Ages 1-18: ¼ c	Fresh Apples Slices	Tropical Fruit	Seasonal Fresh Fruit**	Pineapple Tidbits	Mandarin Oranges(a)
	Grains Ages 1-5: ½ oz.	Garlic Bread	In entrée	WG Bread	Cheese Grits	In entrée
	Milk Ages 1-5: six oz.;					Milk
L U N C H	Meat/Meat Alternate Ages 1-5: ½ oz.		1oz Cheese			
	Vegetable Ages 1-5: ¼ c.					
	Fruit or Vegetable Ages 1-18: ¼ c	Strawberries		100% Apple Juice	Applesauce	
	Grains Ages 1-5: ½ oz.	WG Pancake	Cheese & Salsa Quesadilla	Cheese Crackers	WG Cinnamon Toast or WG Cinnamon Chex	*Fruit Muffin, **
S N A C K	Milk Ages 1-5: six oz.;					
	Meat/Meat Alternate Ages 1-5: ½ oz.					
	Vegetable Ages 1-5: ¼ c.					
	Fruit or Vegetable Ages 1-18: ¼ c					
	Grains Ages 1-5: ½ oz.					

IMPORTANT NOTES: **Foods must be cut up for children 1-2 years of age, ½ inch size** *Denotes requires a Child Nutrition (CN) Label, Product Formulation Statement (PFS), or standardized recipe. **Fill in selection prior to meal service. Water is available at all meals. (Note: water is NOT a creditable food item). # Insure that the minimum serving of each mandatory meal component is met (Ex. 1 ½ oz Meat, ¼ cup pasta or rice, and/or ¼ cup vegetables), + denotes Extra

Tri-County Head Start and Early Head Start, Cycle Week# 4, Week of (2026-27)
Refer to the Child Care Food Program Meal Pattern for Children (Attachment 1) when planning portion sizes for age groups specified in this contract. Milk must be served with every breakfast, lunch, and supper meal. Milk must be served with snack when indicated. Children one year of age must be served unflavored whole milk. Children two through five years old must be served either unflavored low fat (1 percent) or unflavored fat free (skim) milk. Ages 1-5 based on meal pattern portion sizes for ages 3-5.

Week Four		Monday	Tuesday	Wednesday	Thursday	Friday
B R E A K F A S T	Milk Ages 1-5: six oz.;	Milk	Milk	Milk	Milk	Milk
	Meat/Meat Alternate	Scrambled Eggs		Sausage Gravy	*Sausage Patty	
	Vegetable/Fruit/Juice Ages 1-18: ½ c	Diced Peaches	Blueberries	Tater Tots	Banana Berry Blend	Banana
	Grains Ages 1-5: ½ slice/serving See Meat Pattern for cereal svg sizes	Grits+ WG Toast w/ jelly	WG French Toast Sticks, Waffle, or Pancake** w/Lite Syrup	Biscuit	Biscuit	WG Multi-Grain Cheerios
	Milk Ages 1-5: six oz.;	Milk	Milk	Milk	Milk	Milk
	Meat/Meat Alternate Ages 1-5: 1 ½ oz.	*Cheese Pizza + 1oz Mozzarella cheese	Hamburger +fixings	*Italian Pasta Bake# Meat/Cheese	*Chicken and Gravy#	Meat & Cheese Taco toppings+
	Vegetable Ages 1-5: ½ c.	Green Peas(a)	Baked Beans Dill Pickle+	Romaine Salad(a) or Broccoli(a)	Mashed Potatoes	Pinto Beans
	Fruit or Vegetable Ages: 1-18: ½ c	Diced Pears	Mandarin Oranges(a)	Tropical Fruit	Seasonal Fresh Fruit **	Thin Sliced Apples Yogurt Dip+
	Grains Ages 1-5: ½ oz.	In entree	Bun	In entrée	Roll	Flour Tortilla
	Milk Ages 1-5: six oz.;					Milk
L U N C H	Meat/Meat Alternate Ages 1-5: ½ oz.	*Nacho Cheese 1 1/2oz				
	Vegetable Ages 1-5: ½ c.					
	Fruit or Vegetable Ages: 1-18: ½ c		100% Apple Juice	Thin Sliced Apples	Applesauce	
	Grains Ages 1-5: ½ oz.	Tortilla Chips 1/2oz Or Flour Tortilla	WG Graham Crackers	WG Cinnamon Chex	*WG Waffle Stick	*Muffin **
S N A C K						

IMPORTANT NOTES: **Foods must be cut up for children 1-2 years of age, ½ inch size** *Denotes requires a Child Nutrition (CN) Label, Product Formulation Statement (PFS), or standardized recipe. **Fill in selection prior to meal service. Water is available at all meals. (Note: water is NOT a creditable food item). # Insure that the minimum serving of each mandatory meal component is met (Ex. 1 ½ oz Meat, ¼ cup pasta or rice, and/or ¼ cup vegetables), + denotes Extra

Tri-County Head Start and Early Head Start, Cycle Week# 5, Week of (2026-27)
Refer to the Child Care Food Program Meal Pattern for Children (Attachment 1) when planning portion sizes for age groups specified in this contract. Milk must be served with every breakfast, lunch, and supper meal. Milk must be served with snack when indicated. Children one year of age must be served unflavored whole milk. Children two through five years old must be served either unflavored low fat (1 percent) or unflavored fat free (skim) milk. Ages 1-5 based on meal pattern portion sizes for ages 3-5.

Week Five		Monday	Tuesday	Wednesday	Thursday	Friday
B R E A K F A S T	Milk Ages 1-5: six oz.;	Milk	Milk	Milk	Milk	Milk
	Meat/Meat Alternate	Scrambled Eggs		Sausage Gravy		
	Vegetable/Fruit/Juice Ages 1-18: ½ c	Tropical Fruit	Blueberries	Tater Tots	Diced Peaches	Banana
	Grains Ages 1-5: ½ slice/serving See Meat Pattern for cereal svg sizes	Cheese Grits	WG Multi-Grain Cheerios	Biscuit	WG French Toast Sticks, Waffle, or Pancake** w/Lite Syrup	WG Frosted Mini Wheats
	Milk Ages 1-5: six oz.;	Milk	Milk	Milk	Milk	Milk
	Meat/Meat Alternate Ages 1-5: 1 ½ oz.	*Chicken Tenders or Nuggets**	Beef and Gravy#	Grilled Cheese 1.5oz OR Ham&Cheese 1.5oz	*BBQ Chopped Pulled Pork OR Chicken Sandwich**	*Spaghetti w/Meat Sauce #
	Vegetable Ages 1-5: ½ c.	Cauliflower and Cheese(a)	Mashed Potatoes	*Tomato Soup 1c(a) or Mixed Vegetables	Sweet Potato Fries(a) OR French Fries**	Green Peas(a)
	Fruit or Vegetable Ages 1-18: ½ c	Mandarin Oranges(a)	Sliced Fresh Apples w/Dip	Diced Pears	Banana Berry Blend	Fresh Orange Slices
	Grains Ages 1-5: ½ oz.	Bread Stick	Roll	WG Bread	Bun	In entree
	Milk Ages 1-5: six oz.;					Milk
S N A C K	Meat/Meat Alternate Ages 1-5: ½ oz.	1oz Yogurt+			Ranch Dip	
	Vegetable Ages 1-5: ½ c.				1/2c combined Celery, Carrot, Broccoli	
	Fruit or Vegetable Ages 1-18: ½ c	½C Blueberries	Mixed Fruit (NO Grapes)	Strawberries		
	Grains Ages 1-5: ½ oz.	WG Cheerios 1oz or 3/4C	Animal Crackers	Pancake	Cheese Crackers	*Banana or Zucchini Bread**

IMPORTANT NOTES: **Foods must be cut up for children 1-2 years of age, ½ inch size** *Denotes requires a Child Nutrition (CN) Label, Product Formulation Statement (PFS), or standardized recipe. **Fill in selection prior to meal service. Water is available at all meals. (Note: water is NOT a creditable food item). # Insure that the minimum serving of each mandatory meal component is met (Ex. 1 ½ oz Meat, ¼ cup pasta or rice, and/or ¼ cup vegetables),+ denotes an extra

Tri-County Head Start and Early Head Start, Cycle Week# 6, Week of (2026-27)
Refer to the Child Care Food Program Meal Pattern for Children (Attachment 1) when planning portion sizes for age groups specified in this contract. Milk must be served with every breakfast, lunch, and supper meal. Milk must be served with snack when indicated. Children one year of age must be served unflavored whole milk. Children two through five years old must be served either unflavored low fat (1 percent) or unflavored fat free (skim) milk. Ages 1-5 based on meal pattern portion sizes for ages 3-5.

Week Six		Monday	Tuesday	Wednesday	Thursday	Friday
B R E A K F A S T	Milk Ages 1-5: six oz.;	Milk	Milk	Milk	Milk	Milk
	Meat/Meat Alternate	Scrambled Eggs	Sausage Patty or Link**		Sausage Gravy	
	Vegetable/Fruit/Juice Ages 1-18: ½ c	Diced Peaches	Pineapple Tidbits	Banana Berry Blend	Tater Tots	Banana
	Grains Ages 1-5: ½ slice/serving See Meal Pattern for cereal svg sizes	Grits	Biscuit	WG French Toast, WG Waffle, WG Pancake** w/Lite Syrup	Biscuit	WG Multi-Grain Cheerios
	Milk Ages 1-5: six oz.;	Milk	Milk	Milk	Milk	Milk
	Meat/Meat Alternate Ages 1-5: 1 ½ oz.	*Cheese Pizza + 1oz Mozzarella cheese	*Sloppy Joe	*Taco Soup or Chili#	*Teriyaki Meatballs	Baked Ham
	Vegetable Ages 1-5: ½ c.	Broccoli(a)	Fries or Tater Tots	Corn &/or Beans In soup	Carrots(a)	Collard Greens(a)
L U N C H	Fruit or Vegetable Ages 1-18: ½ c	Tropical Fruit	Mandarin Oranges(a)	Seasonal Fresh Fruit **	Pineapple Tidbits	Sweet Potatoes(a)
	Grains Ages 1-5: ½ oz.	In entrée	Bun	Cornbread	WG Fried Brown Rice	Mac and Cheese
	Milk Ages 1-5: six oz.;	Milk				Milk
	Meat/Meat Alternate Ages 1-5: ½ oz.					
S N A C K	Vegetable Ages 1-5: ½ c.					
	Fruit or Vegetable Ages 1-18: ½ c		Strawberries	100% Grape Juice	Fresh Apple Thin Slices	
	Grains Ages 1-5: ½ oz.	WG 1/2 PB&J	WG Pancake	Animal Crackers	Cheese Crackers	*Fruit Muffin**

IMPORTANT NOTES: ***Foods must be cut up for children 1-2 years of age, ½ inch size*** *Denotes requires a Child Nutrition (CN) Label, Product Formulation Statement (PFS), or standardized recipe. **Fill in selection prior to meal service. Water is available at all meals. (Note: water is NOT a creditable food item). # Insure that the minimum serving of each mandatory meal component is met (Ex. 1 ½ oz Meat, ¾ cup pasta or rice, and/or ¼ cup vegetables), + denotes Extra

Tri-County Head Start/Early Head Start Ongoing Monitoring Plan 2026-2027

Purpose of Monitoring

Ongoing monitoring is conducted or assigned by management staff to ensure compliance with Head Start Performance Standards, Tri-County Policies and Procedures, licensing regulations and to support continuous improvement.

Monitoring Areas:

Service Area	Items to Review:	
Education	Bus/Pedestrian Training for Children TSG Checkpoints Child Education Permissions	Curriculum Fidelity CLASS
ERSEA & Family/Community Engagement	Family Files Enrollments/Drops Needs Assessments	Routine Classroom Observations Family Outcomes
Health & Safety and Transportation	Health & Safety Facilities Inspections First Aid Kits Daily Health Checks Transitional Periodic Roll Call Forms Accident Reports Health Data Input into Child Plus Health Actions/Concerns Follow-Up	Immunizations & Physicals Bus Escort Logs Bus Driver Files Bus Driver Road Performance Routine Classroom Observations CCFP Site Reviews Slip/Fall Hazard Inspections
Program Management/ Quality Improvement, Program Governance & Human Resources	Personnel Files & Volunteer Files Staff Education Requirements Staff Training Plan (PD Schedule) PIR Data Required Postings	Progress On Program Goals Monitoring Summary Review Self-Assessment Improvement Plan Routine Classroom Observations Governance Training Plan

Monitoring Frequency

Each program coordinator develops a Monthly Monitoring Schedule listing, at a minimum, the items listed above to be reviewed and the month(s) in which the monitoring will be conducted.

Method of Monitoring

Monitoring can be conducted on-site through in-person observations and review of documents or off-site through desk monitoring of data input and security footage observations.

Use of Information

Action plans will be developed for any identified areas of improvement, with clear timelines and accountability measures. Follow-up reviews will be conducted to ensure corrective actions have been implemented effectively. At the end of each quarter the management staff submit a monitoring summary for their service area to the Director, which will identify any findings or trends. The information is shared with the policy council and governing body at least twice a year and is used to guide continuous improvement efforts.

Tri-County Head Start
Ongoing Monitoring Plan

Program Governance, Program Management & Human Resources

2026-2027

Month	Monitoring	Method/Report #	Form/Tool Used
As needed			
	New Hire Background Clearance	Admin Tracking	Monitoring Form
August			
	Personnel Files & Volunteer Files	On-site File Review	Child Plus & Monitoring Form
	Staff Education Requirements	Meet w/ Staff	Monitoring Form
	Required Postings are Visible	On-site Walk Thru	Monitoring Form
September			
	Self-Assessment Improvement Plan	Plan Review	Monitoring Form
October			
	Routine CR Observation Log	Child Plus Log	Monitoring Form
	Staff Training Plan	Plan Review	Monitoring Form
	Routine Classroom Observations	In-person/Video	Routine CR Observation Form
November			
	PIR Data	Report 9900	Monitoring Form
December			
	Monitoring the Monitoring Plan	Summary Review	Monitoring Form
	Governance Training Plan	Plan Review	Monitoring Form
January			
	Staff Education Requirements	Meet w/ Staff	Monitoring Form
	Staff Training Plan	Plan Review	Monitoring Form
	Routine CR Observation Log	Child Plus Log	Monitoring Form
February			
	Progress on Program Goals	Plan Review	Monitoring Form
	Self-Assessment Improvement Plan	Plan Review	Monitoring Form
	Volunteer Files	On-site File Review	Monitoring Form
	Routine Classroom Observations	In-person/Video	Routine CR Observation Form
March			
	PIR Data	Report 9900	Monitoring Form
April			
	Governance Training Plan	Plan Review	Monitoring Form
	Routine CR Observation Log	Child Plus Log	Monitoring Form
May			
	Staff Training Plan	Plan Review	Monitoring Form
	Monitoring the Monitoring Plan	Summary Review	Monitoring Form
	Staff Education Requirements (end of month)	Meet w/ Staff	Monitoring Form
June			
	PIR Data	Report 9900	Monitoring Form
July			
	Routine CR Observation Log	Child Plus Log	Monitoring Form

Tri-County Head Start
Ongoing Monitoring Plan
Education
2026-2027

Month	Monitoring	Method/Report #	Form/Tool Used
August			
	Bus & Pedestrian Safety	In-person Observation	Bus & Pedestrian Safety Monitoring Form
	Education Permissions	Desktop via Child Plus	Monitoring Form
September			
	CLASS	In-person Observation	CLASS Observation Tool
October			
	Fall Checkpoint	Desktop via TSG	Monitoring Form
November			
	Curriculum Fidelity	In-person Observation	Fidelity Tool for Administrators
December			
January			
	CLASS	In-person Observation	CLASS Observation Tool
February			
	Winter Checkpoint	Desktop via TSG	Monitoring Form
March			
	Curriculum Fidelity	In-person Observation	Fidelity Tool for Administrators
April			
May			
	HS Spring Checkpoint	Desktop via TSG	Monitoring Form
June			
July			
	EHS Spring Checkpoint	Desktop	Monitoring Form

Tri-County Head Start
Ongoing Monitoring Plan
Family Service & ERSEA
2026-2027

Month	Monitoring	Method/Report #	Form/Tool Used
August			
September			
	Family Files	On-site File Review	Child Plus Internal Monitoring or Monitoring Form
	Needs Assessment in Child Plus	Desktop via Child Plus	Child Plus Internal Monitoring or Monitoring Form
October			
	Family Outcomes Completed	Desktop via Child Plus	Child Plus Internal Monitoring or Monitoring Form
	Routine Classroom Observations	In-person/Video	Routine CR Observation Form
November			
December			
January			
	Family Files (new children)	On-site File Review	Child Plus Internal Monitoring or Monitoring Form
February			
	Routine Classroom Observations	In-person/Video	Routine CR Observation Form
March			
April			
May			
	Family Files (HS Returning Children)	On-site File Review	Child Plus Internal Monitoring or Monitoring Form
	Family Outcomes Completed	Child Plus	Child Plus Internal Monitoring or Monitoring Form
June			
July			
	Family Files (EHS Transfer Children)	On-site File Review	Child Plus Internal Monitoring or Monitoring Form

Tri-County Head Start
Ongoing Monitoring Plan
Health/Safety & Transportation
2026-2027

Month	Monitoring	Method/Report #	Form/Tool Used
Monthly			
	Roll Call Forms Match	On-site Form Review	Monitoring Form
3x a year			
	CCFP Meal Reviews	On-Site	CCFP Site Review Form
August			
	Health Permissions	Child Plus	Monitoring Form
September			
	Family Files- Health Documents	On-site File Review	Monitoring Form
	Health & Safety Facilities Inspections	On-site Walk Thru	H&S Inspection Checklist
	Bus Driver Files	On-Site File Review	Monitoring Form
	Health Items in Child Plus	Report 3035	Monitoring Form
	Fall Hazard Inspection	On Site Walk Thru	Inspection Form
October			
	Routine Classroom Observations	In-Person or Video	Routine CR Observation Form
	Bus Escort Logs	On-site	Monitoring Form
	Health Action Follow up	Report 3050	Monitoring Form
	Immunizations & Physicals	Report 3320	Monitoring Form
	Accident/Incident Reports	Report 1082	Monitoring Form
November			
	Health Items in Child Plus	Report 3035	Monitoring Form
	Daily Health Checks	On-site	Monitoring Form
December			
	Bus Driver Road Performance	In-person	Bus Driver Road Performance
	Fall Hazard Inspection	On Site Walk Thru	Inspection Form
January			
	Health & Safety Facilities Inspections	On-site Walk Thru	H&S Inspection Checklist
February			
	Bus Escort Logs	On-site	Monitoring Form
	Health Items in Child Plus	Report 3035	Monitoring Form
	Accident/Incident Reports	Report 1082	Monitoring Form
	Routine Classroom Observations	In-person/Video	Routine CR Observation Form
March			
	Daily Health Checks	On-site	Monitoring Form
	Fall Hazard Inspection	On Site Walk Thru	Inspection Form
April			
May			
	Health Actions Follow Up	Report 3050	Monitoring Form
June			
	Fall Hazard Inspection	On Site Walk Thru	Inspection Form
July			

Tri-County Head Start
Ongoing Monitoring Plan
Center Director

2026-2027

Month	Monitoring	Method/Report #	Form/Tool Used
Weekly			
	Lesson Plans	Monthly Report to Director	Child Plus CD Monthly Report
	Visual Active Supervision	Monthly Report to Director	Child Plus CD Monthly Report
Per Observation Schedule			
	Center Director Classroom Observations	In-Peron/Video	Center Director Classroom Observation Form
August			
	First Aid Kits	On-site	Child Plus Internal Monitoring
September			
October			
	Health & Safety Checks	On-site	Child Plus Internal Monitoring
November			
December			
January			
	Health & Safety Checks	On-site	Child Plus Internal Monitoring
	First Aid Kits	On-site	Child Plus Internal Monitoring
February			
March			
April			
	Health & Safety Checks	On-site	Child Plus Internal Monitoring
	First Aid Kits	On-site	Child Plus Internal Monitoring
May			
June			
July			
	Health & Safety Checks	On-site	Child Plus Internal Monitoring

Tri-County Head Start
Ongoing Monitoring Plan
2026-2027 Classroom Observation Schedule

Admin Staff Classroom Observations			
Month:	Type:	Center/Classrooms	Observed By:
September	CLASS	All	Education Team
October	Routine	ChIPLEY & EHS-all Westville-all Walton-all	Kim Ruth Michelle
November	Curriculum Fidelity	All	Education Team
January	CLASS	All	Education Team
February	Routine	ChIPLEY & EHS-all Westville Walton	Ruth Michelle Kim
March	Curriculum Fidelity	All	Education Team

ChIPLEY Center Director Observations	
Month	Classroom #
September	1
October	1
November	1
December	1
January	1
February	1
March	1
April	1

Walton Center Director Observations	
Month	Classroom #
September	1
October	2
November	3
December	4
January	1
February	2
March	3
April	4

EHS-Defuniak Center Director Observations	
Month	Classroom #
September	1
October	2
November	3
December	1
January	2
February	3
March	1
April	2
May	3

Westville Center Director Observations	
Month	Classroom #
September	1
October	2
November	3
December	4
January	1
February	2
March	3
April	4
May	2
June	3

Cost Allocation Plan

The Cost Allocation Plan shall be reviewed at least annually.

Tri-County Community Council, Inc. Head Start/Early Head Start receives funds to operate Head Start (HS) and Early Head Start (EHS). All personnel hired directly for Head Start or Early Head Start will charge their hours to the program for which they were hired. The financial policies and procedures manual includes a cost allocation plan for the administrative office. This allocation plan will address the Head Start and Early Head Start program in which office staff and the director work in. The purpose of this allocation plan is to document in writing the methods procedures and rationale used to determine the cost percentages for time spent in both programs. There are 165 children – 125 HS and 40 EHS. Of the 165, thirty-seven HS children and sixteen EHS children are at the Westville center. The Westville center will have some positions that are cost allocated.

Head Start/Early Head Start

The allocation will be based on the number of children for the cost that Head Start and Early Head Start share such as office staff and other costs. The calculation for Head Start/Early Head Start office for HS is 76% and EHS is 24% and the calculation for the Westville Head Start Center staff is HS 70% EHS 30%.

Personnel

Personnel Activity Reports (PAR) shall reflect HS is 76%; EHS is 24% hours worked in the program; HS/EHS office staff PARs shall reflect allocation of hours or actual hours if staff had specific duties that took the whole day for HS or EHS.

The Early Head Start classroom in the Westville Head Start center has staff working in Early Head Start and Head Start, and the following staff are - center director, cook assistant, and center assistant. the allocation is - HS 70% EHS 30%.

Supplies

Copy paper, pens, pencils, paper clips, folders, notebooks, etc. (see percentages above)

Utilities

Charges for utilities shall be allocated to the percentages noted above.

The following chart lists out the various cost allocations for HS/EHS.

Allocation for Head Start/Early Head Start Shared Personnel & Other Costs

Personnel (Office)	Office Supplies Purchased for the HS/EHS	Other (Office)	IT (Office)
Allocation basis Office HS – 76%; EHS – 24% Westville Center - HS – 70%; EHS 30%	Allocation basis Office HS – 76%; EHS – 24% Westville Center - HS – 70%; EHS 30%	Allocation basis Office HS – 76%; EHS – 24% Westville Center - HS – 70%; EHS 30%	Allocation basis Office HS – 76%; EHS – 24% Westville Center - HS – 70%; EHS 30%
Office - Program Coordinators, Director, Director Assistant, Administrative Assistant, Education Specialist, and Coach Specialist. Westville Center – Center Director, Center Assistant, Cook, Cook Assistant The above personnel will Allocate their time according to the above allocation amounts.	Copy Paper, Staples/Paper Clips/Pens, etc., computer if needed, Laminating Paper, Ink cartridges/printing, Cleaning/Toiletries Supplies	Utilities, Maintenance to Office, pest control, membership dues for, NHSA, FHSA, Region IV Association, etc.	Computer, IT staff & consultant expenses

**Tri-County Community Council, Inc. Head Start/Early Head Start
2026-2027 T/TA Plan
Head Start**

Part 1: Required Training				
Training	Staff	Topic/Provider	Destination/Timeline	Estimated Cost
Child Abuse & Neglect/August,	All Staff	Recognition and reporting of child abuse and neglect. DCF and/or Education Team	In person (August) and zoom (April) and as needed when new employee is hired after pre-service.	\$0
Active Supervision		Ensuring staff know and implement the six strategies in all daily routines and classroom management. Education Team	In person (August) and zoom in (November) and information sent out periodically through the school year.	
Emergency Procedures		Ensure staff are familiar with all emergency procedures and can implement them. Health Services/Disability Coordinator	In person (August) and if changes are made.	
Medication Administration		Staff know how to manage the most common medicine for infant to preschool age children. Any uncommon medicine will be trained for the particular classroom/center needing it. Health Department & Health Services/Disability Coordinator	In person (August) and as needed if changes arise.	
First Aid & CPR	As needed	Ensure staff	In-person (as needed) Training is provided for new staff and/or staff that needs to renew their 1 st aid and CPR cards. Estimate 4 HS (\$47 per person)	\$188 HS
Safe Sleep (for infant/toddlers), Prevention of sudden infant death syndrome, prevention of	EHS Staff			

shaken baby syndrome.					
The goals and underlying philosophy of the program.	All Staff and Consultants and regular volunteers	Staff understanding the core goals/whole child approach. A holistic support system.	In person (August) and as needed for new staff, consultants, and regular volunteers	\$0	
Positive strategies to understand and support children's social and emotional development	Teaching Staff and Floaters	Staff understand child development and build strong relationships as well as use positive behavior strategies. Education Team and Conscious Discipline	In person (July/August)	\$0	
Prevention and control of infectious diseases, and prevention and response to emergencies due to food allergies.	All staff	Ensure staff understand the prevention of how to control infectious diseases as well as respond to emergencies due to food allergies. Health Department & Health Services/Disability Coordinator	In person (August) and as needed if anything arises	\$0	
Building and premise safety and handling and storage of hazardous materials and appropriate way to dispose of it.	All staff	How to ensure our premise is safe in all areas of the centers – inside and out. Health Services/Disability Coordinator	In person (August)	\$0	
Transportation procedures and children transported on the bus safely.	HS Escorts and Drivers	Drivers and escorts will have knowledge and a good understanding of the safety for the children that are being transported. (Bus drivers will receive a monitoring on their road performance by Head Start Staff). TCCC Coordinator Transportation	In person (August) (Road preformation monitoring in November/December)	\$0	

Part 2: Required State and Local Training			
Introductory Child Care Training	All new staff	Staff will demonstrate competency in providing quality care for children.	In person and online opportunities as needed for new staff
Chapter 65C-22(2)(a-c)		NWFS/Chipola College, Early Education Care, Child Care Services and/or online	\$0
Director Credential	New Center Director	A new center director would be required to obtain a director credential in order to manage a center.	Online
Chapter 65C-22(7)(a)		NWFS/Chipola College	\$0

Part 3: Head Start/Early Head Start Training			
Conscious Discipline –	All staff	Building Safety Through Composure and Assertiveness	In person (January 2027)
	Teachers from the 4 selected classrooms	Coaching up to 4 classrooms	In person (January 2027 & March 2027)
	Teachers from the 4 selected classrooms	Coaching	Virtual (April 2027)
	Coaching Session	Leadership Team	Virtual (June 2027)
Teaching Strategies	Teaching Staff (HS)	Professional Development Membership – Various Early Childhood trainings available to staff. Also offers CDA courses.	Virtual (all year 2026-2027)
Courses that are needed in pursuing job	HS Staff & 2 Education Staff	We have an agreement with the T.E.A.C.H. Scholarship Program that they will pay 80% tuition for staff that	2026-2027 Spring, Summer, Fall Semesters

requirements/job enhancement .		has received the T.E.A.C.H. scholarship. Our program agrees to pay 10% of the staff's tuition. There are approx. three HS staff, the education coordinator, and education specialist receiving the scholarships		
Teachstone - CLASS Certification	Education Coordinator, Education Specialist, & Coach Specialist	Maintain their preschool CLASS certification \$150 for each certification and there are three staff	When needed (once a year)	\$450 HS
Office of Head Start IPD	All Staff	Customizable learning path for all staff to meet their professional goals.	School Year 2026-2027	\$0

HS Training \$15,940

**Tri-County Community Council, Inc. Head Start/Early Head Start
2026-2027 T/TA Plan
Early Head Start**

Part 1: Required Training				
Training	Staff	Topic/Provider	Destination/Timeline	Estimated Cost
Child Abuse & Neglect/August,	All Staff	Recognition and reporting of child abuse and neglect.	In person (August) and zoom (April) and as needed when new employee is hired after pre-service.	\$0
Active Supervision		DCF and/or Education Team	In person (August) and zoom in (November) and information sent out periodically through the school year.	
Emergency Procedures		Ensuring staff know and implement the six strategies in all daily routines and classroom management. Education Team	In person (August) and if changes are made.	
Medication Administration		Ensure staff are familiar with all emergency procedures and can implement them. Health Services/Disability Coordinator	In person (August) and as needed if changes arise.	
First Aid & CPR	As needed	Staff know how to manage the most common medicine for infant to preschool age children. Any uncommon medicine will be trained for the particular classroom/center needing it. Health Department & Health Services/Disability Coordinator	In-person (as needed) Training is provided for new staff and/or staff that needs to renew their 1 st aid and CPR cards. Estimate 3 EHS (\$47 per person)	\$141 EHS
Safe Sleep (for infant/toddlers), Prevention of sudden infant death syndrome, prevention of	EHS Staff	Ensure staff		

shaken baby syndrome.					
The goals and underlying philosophy of the program.	All Staff and Consultants and regular volunteers	Staff understanding the core goals/whole child approach. A holistic support system.	In person (August) and as needed for new staff, consultants, and regular volunteers	\$0	
Positive strategies to understand and support children's social and emotional development	Teaching Staff and Floaters	Staff understand child development and build strong relationships as well as use positive behavior strategies. Education Team and Conscious Discipline	In person (July/August)	\$0	
Prevention and control of infectious diseases, and prevention and response to emergencies due to food allergies.	All staff	Ensure staff understand the prevention of how to control infectious diseases as well as respond to emergencies due to food allergies. Health Department & Health Services/Disability Coordinator	In person (August) and as needed if anything arises	\$0	
Building and premise safety and handling and storage of hazardous materials and appropriate way to dispose of it.	All staff	How to ensure our premise is safe in all areas of the centers – inside and out. Health Services/Disability Coordinator	In person (August)	\$0	
Transportation procedures and children transported on the bus safely.	HS Escorts and Drivers	Drivers and escorts will have knowledge and a good understanding of the safety for the children that are being transported. (Bus drivers will receive a monitoring on their road performance by Head Start Staff). TCCC Coordinator Transportation	In person (August) (Road preformation monitoring in November/December)	\$0	

Part 2: Required State and Local Training			
Introductory Child Care Training	All new staff	Staff will demonstrate competency in providing quality care for children.	In person and online opportunities as needed for new staff
Chapter 65C-22(2)(a-c)		NWFS/Chipola College, Early Education Care, Child Care Services and/or online	\$0
Director Credential	New Center Director	A new center director would be required to obtain a director credential in order to manage a center.	Online
Chapter 65C-22(7)(a)		NWFS/Chipola College	\$0
Part 3: Head Start/Early Head Start Training			
Conscious Discipline –	All staff	Building Safety Through Composure and Assertiveness	In person (January 2027)
	Teachers from the 4 selected classrooms	Coaching up to 4 classrooms	In person (January 2027 & March 2027)
	Teachers from the 4 selected classrooms	Coaching	Virtual (April 2027)
	Coaching Session	Leadership Team	Virtual (June 2027)
Teaching Strategies	Teaching Staff (EHS)	Professional Development Membership – Various Early Childhood trainings available to staff. Also offers CDA courses	Virtual (all year 2026-2027)
			\$5,580 \$1,339 EHS \$8,320 \$1,997 EHS \$2,280 \$547 EHS \$570 \$137 EHS \$1,885

Teaching Strategies	Teaching Staff	Creative Curriculum Training including Teaching to Fidelity for new teaching staff.	In person (March or July 2027)	\$3,985
CCEI	EHS Staff	Various courses in Early Childhood are available.	School Year 2026-2027	\$499
Courses that are needed in pursuing job requirements/job enhancement .	EHS Staff & 2 Education Staff	We have an agreement with the T.E.A.C.H. Scholarship Program that they will pay 80% tuition for staff that has received the T.E.A.C.H. scholarship. Our program agrees to pay 10% of the staff's tuition. There approx. six EHS staff, the education specialist, and education coordinator, receiving the scholarships. \$100 times each semester totals \$300 per staff.	2026-2027 Spring, Summer, Fall Semesters	\$1,944 EHS
Teachstone - CLASS Certification	Education Coordinator, Education Specialist, & Coach Specialist	Maintain their CLASS certification in Infant and Toddler. \$150 for each certification and there are two for each one \$150. (one infant and one toddler) (three staff)	When needed (once a year)	\$900 EHS
Office of Head Start IPD	All Staff	Customizable learning path for all staff to meet their professional goals.	School Year 2026-2027	\$0

EHS Training \$16,417

Policy Council Training Plan

2026-2027

Policy Council			
Month	Training Provided	Expected Outcome	Trainer/Cost
January	Eligibility	The members will know the ERSEA process and understand the importance of it.	Director/Coordinator \$0
February	Shared Governance	The members will know their role and responsibilities for serving on the Policy Council.	Consultant \$1,000
March	Finance/Budget Development/ In-kind	The members will understand and be able to make informed decisions during budget development. The members will know the requirements for what is collected and how it is calculated. Also the members will know what is allocable, allowable, and reasonable in-kind.	Director & Chief Finance Officer \$0
April	School Readiness	The members will possess a good understanding of School Readiness and how it affects the whole program	Director \$0
May	Transitions/Grant Input	The members will understand the process of how transitions work for the children and families.	Director \$0
June	Monitoring Reports	The policy council members will understand the requirement, the importance of their participation, and the development of grant/budget.	
July		The members will understand the monitoring reports and what they mean. The members will be able to make informed input on making needed and desired improvements.	Director \$0
August	Pre-service topics Child Abuse & Neglect, Code of Ethical Conduct, Child Safety/Eligibility	No meeting	
September	PIR & Active Supervision	The members will know the ERSEA process and understand the importance of it. The members will have a basic understanding of our pre-service training and the requirement involved.	Director \$0
October	Directors Report /Self-Assessment	The members will be able to read and understand the Program Indicator Report (PIR)The members will learn the six strategies used in Active Supervision and keeping children safe.	Director \$0
November	Disability Requirement	The members will know why each area of the director's report is important information for them to monitor monthly. The members will be able to read and understand the Program Indicator Report (PIR).	Director \$0
December		The members will understand the 10% disability requirement and input ways/suggestions to make sure that all our communities are aware that our program serves children with disabilities.	Director \$0
		No meeting	

Board of Directors Training Plan
2026-2027

Board of Directors			
Month	Training Provided	Expected Outcome	Trainer/Cost
January	School Readiness & Eligibility	The members will possess a good understanding of School Readiness and how it affects the whole program. The members will know the ERSEA process and understand the importance of it.	Director \$0
February	Shared Governance	The board members will know their role and responsibilities for serving on the Policy Council.	Consultant \$1,000
March	Finance/Budget Development/In-kind	The members will understand and be able to make informed decisions during budget development. The members will know the requirements for what is collected and how it is calculated. Also the members will know what is allocable, allowable, and reasonable in-kind.	Director & Chief Finance Officer \$0
April		No meeting	
May	Transitions/Grant Input	The members will understand the process of how transitions work for the children and families. The policy council members will understand the requirement, the importance of their participation, and the development of grant/budget	Director \$0
June		No Meeting	
July		No meeting	
August	Directors Report & Eligibility /Pre-service topics Child Abuse & Neglect, Code of Ethical Conduct, Child Safety	The members will know why each area of the director's report is important information for them to monitor monthly. The members will know the ERSEA process and understand the importance of it. The members will have a basic understanding of our pre-service training and the requirement involved.	Director \$0
September		No meeting	
October	PIR & Self-Assessment & Active Supervision	The members will be able to read and understand the Program Indicator Report (PIR). The members will learn the six strategies used in Active Supervision and keeping children safe.	Director \$0
November	Monitoring Reports & Disability Requirement	The members will understand the monitoring reports and what they mean. The members will be able to make informed input on making needed and desired improvements. The members will understand the 10% disability requirement and input ways/suggestions to make sure that all our communities are aware that our program serves children with disabilities.	Director \$0
December		No meeting	

2026 – 2027 Policy Council's Annual Calendar

Month	Meeting
August 2026	Grant Approval, Annual Report, End-of-year child outcomes report, Policy Council Annual Calendar, Routine Business
September 2026	Seat new members, PIR, Policy Council Handbook/By-laws, Routine Business
October 2026	Seat new members, Elect Officers, Routine Business
November 2026	End of fiscal year, Routine Business
December 2026	Not Scheduled
January 2027	Routine Business, Monitoring Summary
February 2027	Audit, Routine Business, Annual Shared Governance Training
March 2027	Routine Business, Impasse/Internal Resolution , Policies Updates
April 2027	Routine Business, Policies Updates
May 2027	Mid-year child outcomes report, Routine Business, Policies Updates
June 2027	Impasse/Internal Resolution , Self-Assessment, Community Assessment and/or update, Routine Business, Budget Input, Monitoring Summary
July 2027	Not Scheduled

Note: Not all inclusive. Subject to change as grant application and other business arises.