

APPLICATION FOR
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ENTITLEMENT PROGRAM
— 2015 Program Year Funding—

ACTIVITY NAME: Multicultural Homeless Prevention Program

APPLICANT: _Saratoga County Economic Opportunity Council, Inc._

MAILING ADDRESS: _PO Box 169_-----

__Ballston Spa, NY----- Zip: __12020____

PHONE: _518-288-3206_ FAX: 518-288-3234____ EMAIL: a.paley@saratogaec.org

CONTACT PERSON: _Anita Paley----- TITLE: _Executive Director-----

APPLICANT (*select 1*): City Department X Private non-profit organization Other
Public Agency

-----237438457-----
(List Dept.) (List Federal ID #) (Specify)

__02 0675047____
(DUNS #)

NATIONAL OBJECTIVE (*select 1*):

"Benefit persons of Low/moderate income" "Address slum/blight Conditions" "Urgent CD
Need"

- | | | |
|---|---|-------------------|
| <input type="checkbox"/> L/M Income Area Benefit | "N/A" Slum/blighted Area | "N/A" Urgent Need |
| <input checked="" type="checkbox"/> L/M Income Limited Clientele Activities | <input type="checkbox"/> Slum/blighted Spot Basis | |
| <input type="checkbox"/> L/M Income Housing Activities | "N/A" Urban Renewal Completion | |
| <input type="checkbox"/> L/M Income Job Creation/Retention | | |

REQUESTED ENTITLEMENT FUNDING: \$__16,672____

Funding Leveraged from Other Sources: \$_115,638____

Total Activity Cost: \$_132,310____

Proposal Abstract – please provide a *brief* overview of your proposal including the number of persons that will be served with this grant in the space below:

Abstract

Saratoga County Economic Opportunity Council (EOC) was fortunate enough to be awarded CDBG funding in 2014 to continue multicultural programming focused on providing homelessness prevention for Limited English Proficient (LEP) children and adults in Saratoga County through the development of individual self-sufficiency plans, advocacy and increasing English Proficiency. From this experience, we were able to identify significant priorities to broaden the self-sufficiency continuum for this demographic.

In 2014, approximately 44% of individuals required assistance navigating both the public education system and health care system. Families struggle with being able to communicate with their child's school effectively as well as medical doctors. The goal of the 2015 proposed programming will be to continue to provide translation services and advocacy for those who in need of those services, the English proficiency of LEP families, and the academic achievement of their children. We estimate that we will be able to serve a total of 380 LEP individuals with this grant. These individuals will receive services which include ongoing case management, medical interpreting and health insurance enrollment, financial and civic literacy training, housing advocacy and assistance accessing other services that help improve quality of life.

The LEP based program is now in its ninth year of operation, through the support of the CDBG funding, the number of Latinos served in the City of Saratoga has grown a great deal. In 2013 and 2014, the LEP program demonstrated success as 3,908 advocacy calls were responded to. In 2014, 1960 units of service were provided to 846 unduplicated individuals over a year. Also, 427 unduplicated LEP students were served, equaling a total of 868 units of service **(1 unit = 1 advocacy appointment or 1 1.5hrs of ESL class).**

It is our belief, which is further supported by our established program outcomes from previous CDBG funding, that this CDBG funding will continue to greatly benefit those in the LEP demographic to avoid homelessness and attain self-sufficiency.



(Authorized Signature)

Anita Paley

(Typed or Printed Name)

Executive Director

(Title)

1/29/15

(Date)

I. Activity Description

Saratoga County Economic Opportunity Council (EOC) requests funding for the continuation of its multicultural programming, with a targeted focus on continuing to provide translation services and advocacy for those in need. This represents a continuation of ongoing work given increasingly acute needs within the community. EOC's bilingual interpreting/advocacy services, and English as a Second Language classes have become a fundamental service for integrating LEP families into the City of Saratoga Springs. It has also served as an important resource for service providers throughout the City who rely on the cultural and linguistic expertise of our EOC staff. The focus of the proposed programming will be on support services to Saratoga Springs' low-income limited English proficient families who are in need of ongoing case management, medical and educational interpreting, health insurance enrollment, financial and civic literacy training, housing advocacy, legal advocacy and assistance accessing other services to improve quality of life. Opportunities to serve this group will fall into the areas of financial literacy, advocacy, English as a Second Language classes, academic tutoring and bilingual interpretation.

The economic climate and its effect on low-income families have caused EOC to serve an increasing number of LEP families that have experienced the need for educational translation for both themselves and their children as well as medical translation. The proposed programming will work closely with families to obtain these services and help maintain as much stability for themselves and their children, by serving as a translator and liaison for families and the school district, their teachers, doctors and other services providers. The goal is to work with families in order to continue advancing on the path to self-sufficiency through a hand-in-hand approach that recognizes the need to work on educational, medical and financial issues while also focusing on long-term case management, which ultimately provides a key to breaking the cycle of generational poverty.

Community Need

In 2014, SCEOC responded to more than 2,908 requests for bilingual assistance. English as a Second Language programming was provided to more than 400 individuals. Needs are wide ranging from interpreting and connecting individuals with medical care to serving as liaisons between teachers in the Saratoga Springs School District. EOC routinely responds to calls for help from organizations and agencies, including Saratoga Hospital / Care, Saratoga County Public Health, Saratoga Community Health Center, Saratoga Department of Social Services, Planned Parenthood, Head Start, WIC, Saratoga Springs City School District, and Saratoga Housing Authority.

The need for these services is underscored by recent success of EOC's efforts to create a new model within its English as a Second Language class that focuses on a holistic approach to self-sufficiency. In partnership with Saratoga Springs High School Foreign Language Department and Skidmore College, volunteers provide academic tutoring to school age children and early literacy activities to toddlers and pre-school children, while parents receive English as a Second Language instruction. EOC staff provide wrap around support on education, housing, health, and financial needs. No other program in Saratoga Springs provides this kind of support and without it families and children who want more than anything to achieve will fall through the cracks.

The Benefits

The low-income LEP families benefitting from this programming are members of our community. They work in local businesses, live in our city, spend their income in our stores and their children go to our schools. We all benefit from having one more, two more, and ultimately many more families break the cycle of generational poverty. In a time when budgets, particularly in schools, are extremely tight, EOC will provide programming that maximizes the effectiveness of our schools and the ability of teachers to work with LEP students and their families. EOC's proposed approach will bring two key issues together, education and family development, in a way that neither social service agencies nor schools have been able to alone. EOC's history has proven that it can do this in a cost effective, efficient, and culturally and linguistically competent way.

Beyond this, there are innumerable benefits to having EOC's multicultural programming as part of the Saratoga Springs community. At the most basic level, channels of communication are open. Where silence or misunderstanding existed before, clear communication and mutual trust and understanding prevail. This leads to more effective provision of a range of human services, allows limited English proficient individuals in our community to become active participants in their well-being and in the process of improving the lives of themselves and their families. In cases where health is involved, the language services provided by EOC can facilitate emergent and preventative access to medical care, healthier babies, children, and adults. It is also estimated that medical interpreters reduce hospital stay. According to a study from University of Massachusetts Medical School, "Limited English patients in the study who did not receive professional interpretation stayed in the hospital an average of one-and-a-half days longer than those who did. Additionally, patients who did not have access to an interpreter were more likely to be readmitted within 30 days."

Similarly, open communication between parents and teachers supports the educational achievement of every child. The involvement of volunteers and the English as a Second Language program provides a space for individuals to improve their language proficiency and forge meaningful relationships with other members of our community.

While a wide range of agencies, organizations, and individuals utilize the services provided by EOC, any one may not have the need to warrant in-house interpreting/translation skills and would in this case require a provider to initiate the process of service provision. The model provided by EOC's multicultural programming makes language services available to the entire community. Assistance may be requested by a service provider, but more often is requested by a client. This promotes both cultural awareness among service providers and gives individual clients a more active role by initiating the process of seeking help. Since EOC began developing this programming in 2005, it can be said with confidence that there is, as a result, more cultural awareness, attempts to provide culturally competent care, and individuals and families accessing vital services.

Services and Performance Goals

During the 2015 CDBG year, we propose to use CDBG and significant leveraged funding to provide one or more of the following services to 380 LEP individuals

- Family literacy programming consisting of English as a Second Language, academic support tutoring and early literacy
- Serve as a liaison between Saratoga Springs School District and limited English proficient parents for ESL students in K-12
- Wrap around advocacy services consisting of interpreting and assistance to access health services, educational services and other resources that can improve the quality of life for limited English proficient individuals
- Spanish and Cultural Awareness training to human service providers
- Serve as an important resource for service providers throughout the City who rely on the cultural and linguistic expertise of our EOC staff.

Activity Timeframe

The proposed programming will begin promptly in July of 2015 and continue throughout the 2015 CDBG year.

(ATTACHMENT 1)

PROGRAM OPERATING BUDGET

(Entitlement Grant + Leveraged Funds = Total Activity Cost)

	ENTITLEMENT GRANT	Leveraged Funds*	Total Activity Cost	*Source of leveraged Funds and In-Kind Services
PERSONNEL				
Salaries	\$13,644	94,632	\$108,276	Community Service Block Grant, Workforce Development Grant, Fundraising, Volunteers
Fringe	\$3,028	21,006	\$24,034	
Other (consultants, etc.)				
<i>Subtotal</i>	\$16,672	\$115,638	\$132,310	

OVERHEAD				
Advertising/Marketi ng				
Program Supplies				
Rent & Utilities				
Other - list below				
<i>Subtotal</i>				

TOTAL COST	\$16,672	\$115,638	\$132,310
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OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133
MONITORING OF FEDERAL FINANCIAL ASSISTANCE TO SUBRECIPIENTS

ORGANIZATION: SARATOGA COUNTY ECONOMIC OPPORTUNITY COUNCIL, INC.

MAILING ADDRESS: PO BOX 169 BALLSTON SPA, NY 12020

FEDERAL ID #: 237438457 PHONE: 518-288-3206 FAX: 518-288-3234

DUNS #: 02 0675047

1. Please identify your fiscal year (mth/yr to mth/yr): Jan/15 to Dec/2015

Please identify below the funding received during your last fiscal year:

2. Community Development Block Grant Entitlement Funding (CDBG):

CDBG Activity Name: Multicultural Homeless Prevention Program

CDBG Funding Program Year: 2014 CDBG Funding Amount: \$7,918

3. Other Federal Financial Awards (cash & non-cash):

Table with 2 columns: GIVE NAME & CATALOG OF FEDERAL FINANCIAL ASSISTANCE (CFDA) # and AMOUNT OF AWARDS. Rows include Community Services Block Grant, Workforce Development Grant, Head Start/Early Head Start, Women, Infants and Children (WIC), and Low-Income Home Energy Assistance - Weatherization.

4. During your last fiscal year, has your organization expended more than \$500,000 in total federal financial awards (incl. CDBG & all other federal assistance)? YES * [X] NO

* If "yes", include a copy of your latest Single Audit Report with this completed and signed form as part of your application. If you answered "no", please complete, sign and return this form.

5. Are you aware of any financial audit violations, findings or questioned costs relating to any activity funded with federal financial assistance? YES * NO [X]

* If "yes", please describe:

Three horizontal dashed lines for describing financial audit violations.

6. Other Saratoga County Awards (cash & non-cash):

IDENTIFY PROGRAM NAME & YEAR OF AWARD

IDENTIFY AMOUNT OF Co. AWARDS

Authorized Signature

A handwritten signature in black ink, appearing to be 'SMG', written over a horizontal dashed line.

Date

1/29/15

Board of Directors
SCEOC Board Composition
 2/1/15 - 1/31/16

Public Sector (1/3)		Started	2 Year Term	Final Year	Skill/Role
Name	Public Role				
John Munter – Vice President Delegate for Assemblyman James Tedisco	NYS Assembly	2/12	1/31/16	1/31/2021	Construction Finance EOC/LCAP Hx.
Lt. Glenn Sheehy Delegate for Sheriff Michael Zurlo	Saratoga County Sheriff	2/14	1/31/16	1/31/2026	Community Safety
Tamie Ehinger Delegate for Supervisor Matthew Veitch	County Board of Supervisors – City of Saratoga Springs	2/08	1/31/16	1/31/2020	Public Relations Marketing Development Fundraising
Supervisor Paul Lunde	County Board of Supervisors – Town of Greenfield	9/14	2/01/2017	1/31/2026	Policy Finance Community
Pam Marro Delegate for Supervisor Richard Lucia	County Board of Supervisors – Village of Corinth	2/07	2/01/2017	1/31/2019	Local needs Volunteering Institutional Memory
Lisa Ribis Delegate for Commissioner John Franck	Accounts Commissioner – City of Saratoga Springs	2/06	2/01/2017	1/31/2018	
Private Sector (1/3)		Started	4 Year Term		
Name	Member/Official				
A.C. Riley – Secretary	Community Volunteer	2/11	2/01/2019	1/31/2023	Policy Board/Community Development Networking Saratoga Community knowledge
Nancy Bunting	Law Offices of Nancy Bunting (Family Law)	2/05	1/31/17	1/31/2017	Attorney Family Law* Institutional Memory
Marc Yrsha	Adirondack Trust Co.	2/13	1/31/17	1/31/2025	Banking
Mary DeRidder	Community Volunteer Retired Social Worker	10/13	1/31/17	1/31/2025	Human Services
Jeffrey Methven – President	VP, Ambulatory Services and Chief Human Resources Officer, Saratoga Care/Saratoga Hospital.	3/14	1/31/17	1/31/2026	HR Finance* Health Industry
Josie Pasciullo	Community Volunteer	3/14	2/01/2019	1/31/2026	Education Housing/Urban Development Grant writing

Board of Directors
SCEOC Board Composition
 2/1/15 - 1/31/16

Low income Sector (1/3)		Started	4 Year Term		
Low Income Individuals & Communities	Neighborhood				
Sheri Dushane	CDCCC, Early Childhood Education, NYS Early Learning	11/12	2/01/2019	1/31/2024	Education*
Luis Martinez	Saratoga Springs Latino Community	2/14	1/31/18	1/31/2026	Latino Community Member/Vol.
David Bennett – Treasurer	Pastor, Presbyterian Church, BSPA, NY	2/13	1/31/17	1/31/2025	Organizational Development
Judy DeLong	Retired Social Worker Senior Center, SS, NY	2/13	1/31/17	1/31/2025	Senior community voice, institutional memory
Susan Christopher	Saratoga Springs Housing, SS, NY	9/12	1/31/17	1/31/2024	Housing Authority voice, community volunteer
Julie Ramsey	Head Start Policy Council Rep.	12/13	1/31/17	1/31/2025	Head Start Policy Council* Chair

2015 Slate of Officers

- Jeffrey Methven – President
- John Munter – Vice President
- David Bennett – Treasurer
- A.C. Riley - Secretary



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
9/3/2014

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER McPhillips Insurance Agency 20 E Washington St Glens Falls NY 12801	CONTACT NAME: Carrie McIntosh PHONE (A/C, No, Ext): (518) 792-5841 E-MAIL ADDRESS: CarrieM@mcpins.com	FAX (A/C, No): (518) 793-3627
	INSURER(S) AFFORDING COVERAGE	
INSURED Saratoga County Economic Opportunity Council P O Box 169 Ballston Spa NY 12020	INSURER A: Selective Insurance Company of	NAIC # 13730
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** Master - Selective 14-15 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDITIONAL INSURER	SUBROGATION	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY			2069809	9/9/2014	9/9/2015	EACH OCCURRENCE \$ 1,000,000
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY	X	S				DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						MED EXP (Any one person) \$ 5,000
							PERSONAL & ADV INJURY \$ 1,000,000
							GENERAL AGGREGATE \$ 3,000,000
							PRODUCTS - COMP/OP AGG \$ 3,000,000
GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC							\$
A	AUTOMOBILE LIABILITY			2069809	9/9/2014	9/9/2015	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
	<input checked="" type="checkbox"/> ANY AUTO	S	S				BODILY INJURY (Per person) \$
	<input type="checkbox"/> ALL OWNED AUTOS						BODILY INJURY (Per accident) \$
	<input type="checkbox"/> HIRED AUTOS						PROPERTY DAMAGE (Per accident) \$
							PIP-Additional \$ 100,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB			2069809	9/9/2014	9/9/2015	EACH OCCURRENCE \$ 1,000,000
	<input type="checkbox"/> EXCESS LIAB	S	S				AGGREGATE \$ 1,000,000
	<input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000						\$
WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N			N/A			
A	Professional Liability			2069809	9/9/2014	9/9/2015	Occurrence 1,000,000 Aggregate 3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
 Certificate holder is additional insured

CERTIFICATE HOLDER Community Development Office City of Saratoga Springs 474 Broadway City Hall Saratoga Springs, NY 12866	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE P McPhillips/GUIMON <i>Paul R. McPhillips</i>

**SARATOGA COUNTY ECONOMIC
OPPORTUNITY COUNCIL, INC.**

FINANCIAL STATEMENTS AND REPORTS
REQUIRED UNDER THE SINGLE AUDIT ACT

December 31, 2013

SARATOGA COUNTY ECONOMIC OPPORTUNITY COUNCIL, INC.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Saratoga County Economic Opportunity Council, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Saratoga County Economic Opportunity Council, Inc., which comprise the statements of financial position as of December 31, 2013 and 2012, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Saratoga County Economic Opportunity Council, Inc. as of December 31, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* is presented for purposes of additional analysis, and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 17, 2014 on our consideration of Saratoga County Economic Opportunity Council, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Saratoga County Economic Opportunity Council, Inc.'s internal control over financial reporting and compliance.

UHY LLP

Albany, New York
September 17, 2014

SARATOGA COUNTY ECONOMIC OPPORTUNITY COUNCIL, INC.
STATEMENTS OF FINANCIAL POSITION
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash and cash equivalents	\$ 527,430	\$ 673,280
Accounts and grants receivable	381,113	592,510
Materials inventory	22,216	32,310
Prepaid expenses	<u>52,818</u>	<u>49,453</u>
Total current assets	983,577	1,347,553
Investments	46,020	41,211
Property, plant and equipment, net	<u>683,330</u>	<u>572,752</u>
Total assets	<u><u>\$ 1,712,927</u></u>	<u><u>\$ 1,961,516</u></u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 178,797	\$ 175,033
Accrued expenses	78,362	239,429
Deferred revenue	1,069	6,545
Long-term debt, current portion	<u>3,382</u>	<u>11,697</u>
Total current liabilities	261,610	432,704
Long-term debt, net of current portion	<u>256,673</u>	<u>339,240</u>
Total liabilities	<u>518,283</u>	<u>771,944</u>
NET ASSETS		
Unrestricted	958,982	907,521
Temporarily restricted	<u>235,662</u>	<u>282,051</u>
	<u>1,194,644</u>	<u>1,189,572</u>
Total liabilities and net assets	<u><u>\$ 1,712,927</u></u>	<u><u>\$ 1,961,516</u></u>

See notes to financial statements.

SARATOGA COUNTY ECONOMIC OPPORTUNITY COUNCIL, INC.
STATEMENTS OF ACTIVITIES
Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Unrestricted		
Revenues and other support:		
Federal funds	\$ 6,917,720	\$ 8,338,823
State funds	416,750	379,229
Grants in-kind and donated services	2,085,407	1,476,160
Contributions	126,648	68,800
Other revenue	103,095	43,861
Gain on sale of property, plant and equipment	189,936	-
Total unrestricted revenues	<u>9,839,556</u>	<u>10,306,873</u>
Net assets released from restriction - food programs	179,556	161,174
Net assets released from restriction - other programs	<u>30,613</u>	<u>375,378</u>
Total unrestricted revenues and other support	<u>10,049,725</u>	<u>10,843,425</u>
Expenses:		
Head Start	5,726,067	5,378,121
Weatherization Assistance Programs	1,252,025	2,346,038
Special Supplemental Food Programs for Women, Infants and Children	1,802,727	1,901,202
Community Services Block Grant Programs	358,277	373,187
Universal Pre-Kindergarten Program	312,650	325,326
Child and Adult Care Food Program	202,930	198,770
Food Programs	184,341	161,174
Management and general - non-federal funds	149,290	110,191
Wheels For Work Program	4,942	28,300
Community Development Block Grant Program	5,015	4,661
Total expenses	<u>9,998,264</u>	<u>10,826,970</u>
Change in unrestricted net assets	<u>51,461</u>	<u>16,455</u>
Temporarily restricted		
Grants and contracts	10,113	9,574
Contributions	133,779	208,465
Other income	19,888	283,288
Net assets released from restriction - food programs	(179,556)	(161,174)
Net assets released from restriction - other programs	<u>(30,613)</u>	<u>(375,378)</u>
Change in temporarily restricted net assets	<u>(46,389)</u>	<u>(35,225)</u>
Change in net assets	5,072	(18,770)
Net assets at beginning of year	<u>1,189,572</u>	<u>1,208,342</u>
Net assets at end of year	<u>\$ 1,194,644</u>	<u>\$ 1,189,572</u>

See notes to financial statements.

SARATOGA COUNTY ECONOMIC OPPORTUNITY COUNCIL, INC.
STATEMENTS OF CASH FLOWS
Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 5,072	\$ (18,770)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation expense	40,003	28,188
Gain on sale of property, plant and equipment	(189,936)	-
Unrealized gains on investments	(4,809)	(4,255)
Changes in:		
Accounts and grants receivable	211,397	1,235,934
Materials inventory	10,094	(856)
Prepaid expenses	(3,365)	(2,769)
Accounts payable	3,764	(1,515,516)
Accrued expenses	(161,067)	32,956
Deferred revenue	(5,476)	(204,721)
Net cash used in operating activities	<u>(94,323)</u>	<u>(449,809)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property, plant and equipment	700,000	-
Purchase of property, plant and equipment	<u>(660,645)</u>	<u>(38,506)</u>
Net cash provided by (used) in financing activities	<u>39,355</u>	<u>(38,506)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of debt borrowings	460,055	-
Principal payments on debt borrowings	<u>(550,937)</u>	<u>(11,218)</u>
Net cash used in financing activities	<u>(90,882)</u>	<u>(11,218)</u>
Net decrease in cash and cash equivalents	(145,850)	(499,533)
Cash and cash equivalents:		
Beginning	<u>673,280</u>	<u>1,172,813</u>
Ending	<u>\$ 527,430</u>	<u>\$ 673,280</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash payments for interest	<u>\$ 29,286</u>	<u>\$ 16,969</u>

SARATOGA COUNTY ECONOMIC OPPORTUNITY COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 1 — ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Organization

Saratoga County Economic Opportunity Council, Inc. (the "Council"), headquartered at 39 Bath Street, Ballston Spa, New York, was incorporated on November 12, 1965 under Section 201 of the Not-for-Profit Corporation Law of the State of New York. The Council was formed to perform charitable acts, attack poverty, and to open opportunities for education, training, and work.

Significant Accounting Policies

Financial reporting:

The Council presents its financial statements in accordance with U.S. generally accepted accounting principles for external financial reporting by not-for-profit organizations which require that resources be classified for accounting and reporting purposes into three net asset categories according to externally (donor) imposed restrictions: (1) unrestricted net assets, (2) temporarily restricted net assets and (3) permanently restricted net assets. As of December 31, 2013 and 2012, all of the Council's net assets are classified as either unrestricted or temporarily restricted (see Note 7).

Estimates:

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the use of estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Contributions:

Contributions are recognized as revenue in the year the promise is made and are recorded at fair value, which is computed as the estimated present value of expected future cash flows. Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted contributions depending on the existence and/or nature of any donor restrictions.

Cash and cash equivalents:

The Council considers all highly liquid investments, primarily certificates of deposit, with original maturities of three months or less to be cash equivalents. The Council places its cash with high quality credit institutions. At times, cash balances may be in excess of FDIC insurance limits.

Inventory:

Inventory consists of materials acquired with grant funds to be used in the Weatherization program. These materials are stated at the lower of cost or market determined by the first-in, first-out (FIFO) method.

Investments:

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

SARATOGA COUNTY ECONOMIC OPPORTUNITY COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 1 — ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

Significant Accounting Policies (Continued)

Investments: (Continued)

The Council follows U.S. generally accepted accounting principles for the reporting of financial assets. These principles provide a framework for measuring the fair value and guidance regarding a fair value hierarchy, which prioritizes information used to measure fair value and the effects of fair value measurements on the Statements of Activities, as well as enhanced disclosures determined by the level within the hierarchy of information used in the valuation.

The basis of fair value for the Council's equity securities is that investments listed on a national securities exchange are generally valued at the last sales price on the date of valuation or, if no sale occurred on such date, at the last bid price thereon.

Property and equipment:

Property and equipment, which is stated at cost, is depreciated using the straight-line method over various estimated useful lives of assets ranging from five to thirty nine years.

Deferred revenue:

Deferred revenue consists of contract funds received in advance of related expenses. Deferred revenue is recorded as revenue when the applicable expenses are incurred.

Recognition of revenue and expenses:

Revenue from federal and state funds is generally recognized only to the extent of grant expenditures. Expenses are recorded as incurred and charged to the applicable grant.

Donated services:

The Council generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Council with specific assistance programs and fund-raising activities.

Donated services are recognized as contributions in accordance with U.S. generally accepted accounting principles if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Council.

Donated services in the amounts of approximately \$2,055,000 and \$1,436,000 were recognized in 2013 and 2012, respectively, and are included in grants in-kind and donated services and the related expense category. Donated services relate principally to the Head Start Program.

Income taxes:

The Council is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

The Council follows guidance issued by the Financial Accounting Standards Board ("FASB") regarding accounting for uncertainty in income taxes. This guidance clarifies the accounting for income taxes by prescribing the minimum recognition threshold an income tax position is required to meet before being recognized in the financial statements and applies to all income tax positions.

SARATOGA COUNTY ECONOMIC OPPORTUNITY COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
 December 31, 2013 and 2012

NOTE 1 — ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

Significant Accounting Policies (Continued)

Income taxes: (Continued)

Each income tax position is assessed using a two step process. A determination is first made as to whether it is more likely than not that the income tax position will be sustained, based upon technical merits, upon examination by the taxing authorities. If the income tax position is expected to meet the more likely than not criteria, the benefit recorded in the financial statements equals the largest amount that is greater than 50% likely to be realized upon its ultimate settlement.

The primary income tax position taken by the Council for any years open under the various statutes of limitations are that the Council continues to be exempt from income taxes and does not have unrelated business income that would be subject to income taxes. The Council believes that there are no other tax positions taken or expected to be taken that would significantly increase or decrease unrecognized tax benefits within 12 months of the reporting date.

The adoption of this guidance did not impact the Council's financial position or results of operations. None of the Council's federal or state informational returns are currently under examination by the Internal Revenue Service ("IRS") or state authorities. However fiscal years 2010 and later remain subject to examination by the IRS and New York State.

Subsequent events:

For purposes of preparing this financial statement, the Council considered events through September 17, 2014.

NOTE 2 — ACCOUNTS AND GRANTS RECEIVABLE

Accounts and grants receivable consist of the following at December 31:

	<u>2013</u>	<u>2012</u>
Division of Housing and Community Renewal	\$ 35,831	\$ 95,250
Department of Health and Human Services	270,812	427,955
NYS Department of Health	52,779	56,872
Other	<u>21,691</u>	<u>12,433</u>
Total	<u>\$ 381,113</u>	<u>\$ 592,510</u>

SARATOGA COUNTY ECONOMIC OPPORTUNITY COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 3 — INVESTMENTS

Investments are reported at fair value. The level of fair value inputs used to measure investments is characterized in accordance with a fair value hierarchy. Where inputs for an investment fall in more than one level in the fair value hierarchy, the investment is classified in its entirety based on the lowest level input that is significant to that investment's fair value measurement. Management uses judgment and considers factors specific to the investment in determining the significance of an input to a fair value measurement. The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are unadjusted quoted market prices in active markets that are accessible at the measurement date for identical assets.
- Level 2 inputs are inputs (other than quoted prices included in Level 1) that are observable for the asset, either directly or indirectly.
- Level 3 inputs are unobservable and cannot be corroborated by observable market data.

All of the Council's investments at both December 31, 2013 and 2012 were classified utilizing Level 1 inputs.

Investments consist of the following at December 31:

	<u>2013</u>	<u>2012</u>
TD Banknorth, Inc. common stock, 471 shares in 2013 and 2012.	\$ 44,387	\$ 39,719
Apache Corporation common stock, 19 shares in 2013 and 2012.	<u>1,633</u>	<u>1,492</u>
Total	<u>\$ 46,020</u>	<u>\$ 41,211</u>

NOTE 4 — PROPERTY, PLANT AND EQUIPMENT, NET

Property, plant and equipment consists of the following at December 31:

	<u>2013</u>	<u>2012</u>
Land and buildings	\$ 699,151	\$ 856,318
Vehicles	30,849	30,849
Projects in process	<u>-</u>	<u>38,506</u>
	730,000	925,673
Less accumulated depreciation	<u>46,670</u>	<u>352,921</u>
	<u>\$ 683,330</u>	<u>\$ 572,752</u>

Depreciation expense was approximately \$40,000 and \$28,000 for the years ended December 31, 2013 and 2012, respectively.

In accordance with grant provisions, certain equipment purchases are recorded as an expense in the year of acquisition; therefore, there is not an equipment account or any related depreciation provision for those assets.

SARATOGA COUNTY ECONOMIC OPPORTUNITY COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 5 — LONG-TERM DEBT

Long-term debt is comprised of the following at December 31:

	<u>2013</u>	<u>2012</u>
Bridge loan, with interest of 4.25% due monthly, and principal due in April 2014. During 2014, the bridge loan was permanently refinanced into a note payable, due in monthly installments of \$1,170, including interest at 3.50% through April 2044, secured by all present and future contract rights, accounts receivable, and general intangibles arising in connection with the building and land at 39 Bath Street, Ballston Spa, New York.	\$ 260,055	\$ -
Mortgage payable, U.S. Department of Agriculture, due in monthly installments of \$2,347, including interest at 4.75% through November 2031, collateralized by building and land at 40 New Street, Saratoga Springs, New York. During 2013, the loan was repaid when related property was sold.	-	350,937
	<u>260,055</u>	<u>350,937</u>
Less current maturities	<u>3,382</u>	<u>11,697</u>
	<u>\$ 256,673</u>	<u>\$ 339,240</u>

The aggregate annual maturities of long-term debt at December 31, 2013 are as follows:

2014	\$ 3,382
2015	5,138
2016	5,321
2017	5,510
2018	5,706
Thereafter	<u>234,998</u>
Total	<u>\$ 260,055</u>

Interest expense was approximately \$29,000 and \$17,000 for the years ended December 31, 2013 and 2012, respectively.

NOTE 6 — LINE OF CREDIT

The Council has a revolving line of credit agreement with a local bank. The line provides for borrowings of up to \$75,000 for working capital purposes. The line is unsecured and provides for interest at the bank's base lending rate (4.25% at December 31, 2013). There were no outstanding borrowings under the line at December 31, 2013 and 2012, respectively.

SARATOGA COUNTY ECONOMIC OPPORTUNITY COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE 7 — NET ASSETS

Temporarily restricted net assets are available for the following purposes at December 31:

	<u>2013</u>	<u>2012</u>
Food programs	\$ 134,179	\$ 190,603
Other programs	<u>101,483</u>	<u>91,448</u>
Total	<u>\$ 235,662</u>	<u>\$ 282,051</u>

NOTE 8 — EMPLOYEE BENEFIT PLAN

The Council has a 401(k) plan which covers all employees who have attained age 21 and have completed one year of service. Employer contributions, which are discretionary, were approximately \$63,000 and \$74,000 for the years ended December 31, 2013 and 2012, respectively.

NOTE 9 — CONTINGENCIES

The Council receives grants which are subject to audit by agencies of the Federal and State governments. Such audits could result in disallowances and a request for the return of funds to the Federal and State governments. Management believes disallowances, if any, will be immaterial.

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

To the Board of Directors
Saratoga County Economic Opportunity Council, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Saratoga County Economic Opportunity Council, Inc., which comprise the statement of financial position as of December 31, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 17, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Saratoga County Economic Opportunity Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Saratoga County Economic Opportunity Council, Inc.'s internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

UHY LLP

Albany, New York
September 17, 2014

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133**

To the Board of Directors
Saratoga County Economic Opportunity Council, Inc.

Report on Compliance for Each Major Federal Program

We have audited Saratoga County Economic Opportunity Council, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Saratoga County Economic Opportunity Council, Inc.'s major federal programs for the year ended December 31, 2013. Saratoga County Economic Opportunity Council, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Saratoga County Economic Opportunity Council, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Saratoga County Economic Opportunity Council, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Saratoga County Economic Opportunity Council, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Saratoga County Economic Opportunity Council, Inc.'s complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

Management of Saratoga County Economic Opportunity Council, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Saratoga County Economic Opportunity Council, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Saratoga County Economic Opportunity Council, Inc.'s internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

UHY LLP

Albany, New York
September 17, 2014

SARATOGA COUNTY ECONOMIC OPPORTUNITY COUNCIL, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2013

<u>Federal Grantor Program Title</u>	<u>Pass-through Entity Identifying Number</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>2013 Expenditures</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Head Start (2012-2013)		93.600	\$ 1,397,325
Head Start (2013-2014)		93.600	2,299,055
<i>Passed Through New York State Department of State</i>			
Community Services Block Grant (2012-2013)	C001338, C1000104	93.569	202,587
Community Services Block Grant (2013-2014)	C1000316	93.569	99,969
<i>Passed Through New York State Division of Housing and Community Renewal</i>			
Low-Income Home Energy Assistance (2012-2013)	C091061	93.568	324,802
Low-Income Home Energy Assistance (2013-2014)	C091061	93.568	840,030
<i>Passed Through the City of Saratoga Springs, New York</i>			
Community Development Block Grant (2012-2013)		93.383	<u>5,015</u>
Total U.S. Department of Health and Human Services			<u>5,168,783</u>
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through New York State Department of Health</i>			
Special Supplemental Nutrition Program for Women, Infants and Children (2012-2013)	C025793	10.557	1,284,803
Special Supplemental Nutrition Program for Women, Infants and Children (2013-2014)	C025793	10.557	413,825
Child and Adult Care Food Program (2012-2013)	2588	10.558	77,839
Child and Adult Care Food Program (2013-2014)	2588	10.558	<u>125,091</u>
Total U.S. Department of Agriculture			<u>1,901,558</u>
DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through United Way</i>			
Emergency Food and Shelter National Board Program	6256-00-003	97.024	<u>2,360</u>
Total Department of Homeland Security			<u>2,360</u>
Total Expenditures of Federal Awards			<u>\$ 7,072,701</u>

The accompanying notes to the schedule of expenditures of federal awards should be read in conjunction with this schedule.

SARATOGA COUNTY ECONOMIC OPPORTUNITY COUNCIL, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2013

NOTE 1 — GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of Saratoga County Economic Opportunity Council, Inc. The Council's reporting entity is defined in Note 1 to the Council's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

NOTE 2 — BASIS OF ACCOUNTING

The accompanying schedule of federal awards is presented using the accrual basis of accounting.

NOTE 3 — RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award programs are reported in the Council's financial statements in each program's related group of expenditures.

SARATOGA COUNTY ECONOMIC OPPORTUNITY COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended December 31, 2013

Section I - Summary of Auditor's Results

FINANCIAL STATEMENTS

A. Type of auditor's report issued:	Unmodified
B. Internal Control Over Financial Reporting	
Material weaknesses:	No
Significant deficiencies identified that are not considered to be material weaknesses:	None reported
C. Noncompliance Material to Basic Financial Statements:	No

FEDERAL AWARDS

A. Internal Control Over Major Programs	
Material weaknesses:	No
Significant deficiencies identified that are not considered to be material weaknesses:	None reported
B. Type of auditor's report issued on compliance for major programs:	Unmodified
C. Audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133:	No
D. Major programs	<u>CFDA Number</u>
Head Start	93.600
Community Services Block Grant	93.569
E. Dollar threshold to determine between Type A and Type B programs:	\$300,000
F. Auditee qualified as low-risk auditee:	Yes

SARATOGA COUNTY ECONOMIC OPPORTUNITY COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended December 31, 2013

Section II – Financial Statement Findings

There are no findings to report in the current year.

Section III – Federal Award Findings and Questioned Costs

There are no findings to report in the current year.

SARATOGA COUNTY ECONOMIC OPPORTUNITY COUNCIL, INC.
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
Year Ended December 31, 2012

Section IV – Summary Schedule of Prior Audit Findings

2012-1 Weatherization Assistance For Low-Income Persons – CFDA No. 81.042 Grant No. C0902261 – ARRA Grant period – Year ended December 31, 2012

Condition: Cash advances received under the grant were placed in a separate, non-interest bearing account.

Action Taken or Status: The program has ended and ARRA funds have been extinguished by the Saratoga County Economic Opportunity Council, Inc. No further consideration is necessary.

GRANTEE PROFILE AND CERTIFICATION
COMMUNITY SERVICES BLOCK GRANT
2015 CSBG Contract

Contract #: C1000316

Name of Agency (Contractor):	<u>Saratoga County Economic Opportunity Council, Inc.</u>	
Address:	<u>PO Box 169, 39 Bath Street</u>	
City, State, Zip:	<u>Ballston Spa, NY 12020</u>	
Telephone and Fax Numbers:	<u>518-288-3206</u>	<u>518-288-3236</u>
	(telephone)	(fax)
Web Address:	<u>www.saratogaecoc.org</u>	
CEO/Executive Director:	<u>Anita Paley</u>	Title: <u>Executive Director</u>
E-mail Address:	<u>a.paley@saratogaecoc.org</u>	Telephone: <u>518-288-3206</u>
Board President/Chair:	<u>Almeda C. Riley</u>	Title: <u>Board President</u>
E-mail Address:	<u>riley5558@gmail.com</u>	Telephone: <u>518-288-3206</u>
Chief Fiscal Officer/Comptroller:	<u>Jo Anne Hume</u>	Title: <u>Deputy Dir/Dir Finance / HR</u>
E-mail Address:	<u>j.hume@saratogaecoc.org</u>	Telephone: <u>518-288-3206</u>

In accordance with the Estates, Powers and Trusts Law § 8-1.4 (s), the contractor certifies that it has timely filed with the NYS Attorney General's Charities Bureau all required periodic or annual written reports.

Charities Registration #: 03-75-49

Use of CSBG funds must comply with federal CSBG statute (42 U.S.C. 9901 et seq.) Section 675c.

Grantee Annual Budget	\$ <u>8,799,739</u>
CSBG Proposed Annual Budget	\$ <u>218,652</u>
Amount of CSBG Funds to be used for Direct Services to Low-Income Persons	\$ <u>189,209</u>
Amount of CSBG Funds to be used for Administrative Costs	\$ <u>29,443</u>
Amount of CSBG Funds to be used for Indirect Costs (must have an approved rate)	\$ _____
Percent of CSBG Funds to be used for Administrative Costs/Indirect Cost Rate	<u>13.5</u> %

If CSBG spending on administrative costs will exceed 15% of CSBG funds, please explain:

In accordance with federal CSBG statute (42 U.S.C. 9901 et seq.) Section 676, as amended, all eligible entities must use the Result-Oriented Management and Accountability (ROMA) Performance Measurement System. Describe how the agency implements ROMA as an agency-wide management framework and what steps are taken to provide on-going ROMA training to board members, management and front line staff.

The CSBG Program Specialist and Lillian McCarthy, Community Services Director gave ROMA training to the Board of Directors on April 24, 2012. Lillian McCarthy gave ROMA training to all SCEOC staff on July 17, 2012. ROMA is used to guide the development of the Work Plan, our planned activities and monitoring our outcomes.

GRANTEE PROFILE AND CERTIFICATION (continued)

COMMUNITY SERVICES BLOCK GRANT

2015 CSBG CONTRACT

Board Compliance: The board attests that the composition and function of the board of directors complies with federal CSBG statute (42 U.S.C. 9901 et seq.) Section 676B

Date the most recent bylaws were amended:
 Total number of members as stated in the bylaws:
 Total number currently seated, by sector:
 Total number of vacancies, by sector:

2/25/14			
18	Public	Low-income	Private
	6	6	6
	0	0	0

Community Needs Assessment complies with federal CSBG statute (42 U.S.C. 9901 et seq.) Section 676

Date of most recent Needs Assessment: July-13 Check if attached:
 Or previously submitted:

Date of most recent Strategic Plan: 2013-2015 Check if attached:
 Or previously submitted:

Date of most recent Mission Statement: April-13

Date of last agency-wide self assessment: June-13

In accordance with federal CSBG statute (42 U.S.C. 9901 et seq.) Section 678B, as amended, the State must conduct reviews to determine whether entities meet performance goals, administrative standards, financial management requirements and other requirements of the State. To assist DOS/DCS in meeting your needs, please list the major areas for which training and technical assistance will be needed.

1.	ROMA training for Staff and Board of Directors
2.	Fiscal training for Board of Directors
3.	Governance training for Board of Directors
4.	
5.	

CERTIFICATION

We certify that Saratoga County Economic Opportunity Council, Inc.
 (Agency Name)

has maintained eligibility to receive and expend funds awarded from the federal allocation of the Community Services Block Grant. The board of directors and staff have read the federal statute governing CSBG, (42 U.S.C. 9901 et seq.), as amended, and agree to comply with all applicable certifications and assurances, including, but not limited to, the composition and function of the board of directors, the use of funds, the submission of reports, and the limitations and restrictions. Further, we have reviewed the attached documents requesting CSBG funding for 2014 and have determined that all documents are complete and accurate.

Grantee Authorized Signatures

Almeda C. Riley
 Board President/Chair Signature
 Almeda C. Riley
 Printed Name

President, Board of Directors
 Official Title
7/22/14
 Date

Anita Paley
 CEO/Executive Director Signature
 Anita Paley
 Printed Name

Executive Director
 Official Title
7/28/14
 Date

GRANTEE PROFILE AND CERTIFICATION
COMMUNITY SERVICES BLOCK GRANT
2015 CSBG Workforce Development Discretionary Grant

Contract #: C1000104

Name of Agency (Contractor):	<u>Saratoga County Economic Opportunity Council, Inc.</u>	
Address:	<u>PO Box 169, 39 Bath Street</u>	
City, State, Zip:	<u>Ballston Spa, NY 12020</u>	
Telephone and Fax Numbers:	<u>518-288-3206</u>	<u>518-288-3236</u>
	(telephone)	(fax)
Web Address:	<u>www.saratogaec.org</u>	
CEO/Executive Director:	<u>Anita Paley</u>	Title: <u>Executive Director</u>
E-mail Address:	<u>a.paley@saratogaec.org</u>	Telephone: <u>518-288-3206</u>
Board President/Chair:	<u>Almeda C. Riley</u>	Title: <u>Board President</u>
E-mail Address:	<u>riley5558@gmail.com</u>	Telephone: <u>518-288-3206</u>
Chief Fiscal Officer/Comptroller:	<u>Jo Anne Hume</u>	Title: <u>Deputy Dir/Dir Finance / HR</u>
E-mail Address:	<u>j.hume@saratogaec.org</u>	Telephone: <u>518-288-3206</u>

In accordance with the Estates, Powers and Trusts Law § 8-1.4 (c), the contractor certifies that it has timely filed with the NYS Attorney General's Charities Bureau all required periodic or annual written reports.

Charities Registration #: 03-75-49

Use of CSBG funds must comply with federal CSBG statute (42 U.S.C. 9901 et seq) Section 675c.

Grantee Annual Budget	\$	<u>8,799,739</u>
CSBG Proposed Annual Budget	\$	<u>93,788</u>
Amount of CSBG Funds to be used for Direct Services to Low-Income Persons	\$	<u>83,061</u>
Amount of CSBG Funds to be used for Administrative Costs	\$	<u>10,727</u>
Amount of CSBG Funds to be used for Indirect Costs (must have an approved rate)	\$	
Percent of CSBG Funds to be used for Administrative Costs/Indirect Cost Rate		<u>11.4 %</u>

If CSBG spending on administrative costs will exceed 15% of CSBG funds, please explain:

In accordance with federal CSBG statute (42 U.S.C. 9901 et seq) Section 676, as amended, all eligible entities must use the Result-Oriented Management and Accountability (ROMA) Performance Measurement System. Describe how the agency implements ROMA as an agency-wide management framework and what steps are taken to provide ongoing ROMA training to board members, management and front line staff.

The CSBG Program Specialist and Lillian McCarthy, Community Services Director gave ROMA training to the Board of Directors on April 24, 2012. Lillian McCarthy gave ROMA training to all SCEOC staff on July 17, 2012. ROMA is used to guide the development of the Work Plan, our planned activities and monitoring our outcomes.

GRANTEE PROFILE AND CERTIFICATION (continued)
COMMUNITY SERVICES BLOCK GRANT
2015 CSBG Workforce Development Discretionary Grant

Board Compliance: The board attests that the composition and function of the board of directors complies with federal CSBG statute (42 U.S.C. 9901 et seq.) Section 676B.

Date the most recent bylaws were amended:
 Total number of members as stated in the bylaws:
 Total number currently seated, by sector:
 Total number of vacancies, per sector:

2/25/14			
18	Public	Low-income	Private
	6	6	6
	0	0	0

Community Needs Assessment complies with federal CSBG statute (42 U.S.C. 9901 et seq.) Section 676:

Date of most recent Needs Assessment: July-13 Check if attached: x
 Or previously submitted:

Date of most recent Strategic Plan: 2013-2015 Check if attached: x
 Or previously submitted:

Date of most recent Mission Statement: April-13

Date of last agency-wide self assessment: June-13

In accordance with federal CSBG statute (42 U.S.C. 9901 et seq.) Section 678B, as amended, the State must conduct reviews to determine whether entities meet performance goals, administrative standards, financial management requirements and other requirements of the State. To assist DOS-DCS in meeting your needs, please list the major areas for which training and technical assistance will be needed:

1.	ROMA training for Staff and Board of Directors
2.	Fiscal training for Board of Directors
3.	Governance training for Board of Directors
4.	
5.	

CERTIFICATION

We certify that Saratoga County Economic Opportunity Council, Inc.
 (Agency Name)

has maintained eligibility to receive and expend funds awarded from the federal allocation of the Community Services Block Grant. The board of directors and staff have read the federal statute governing CSBG, (42 U.S.C. 9901 et seq.), as amended, and agree to comply with all applicable certifications and assurances, including, but not limited to, the composition and function of the board of directors, the use of funds, the submission of reports, and the limitations and restrictions. Further, we have reviewed the attached application requesting CSBG for FFY 2014 and have determined that all documents are complete and accurate.

Grantee Authorized Signatures

Almeda C. Riley
 Board President/Chair Signature
 Almeda C. Riley
 Printed Name

Anita Paley
 CEO/Executive Director Signature
 Anita Paley
 Printed Name

President, Board of Directors
 Official Title
7/22/14
 Date

Executive Director
 Official Title
8/04/2014
 Date