



BOARD OF DIRECTORS MEETING
B Resort and Spa
1905 Hotel Plaza Blvd. | Lake Buena Vista, FL
February 25, 2023 | 12:30 P.M.
AGENDA

Quorum: Attendance meets quorum with ten (10) voting members present.

WHAT	PAGES	HOW	WHO
1. Call to Order Moment of Silence Mission Statement Roll Call	2	Present	Chairperson Secretary
2. Public Comments (Limit two (2) minutes each)			
3. Committee Recommendations/Action/Ratification Items <ul style="list-style-type: none"> • FY 2023 Community Action Plan (Action) • FY 2022 Audited Financial Statements (Action) • Notice of Award of Additional 2021-2023 EHEAP Funds - Polk (Ratify) 	3-47 4-16 17-41 42-47	Present/ Approve	Chairperson Committee CEO
4. Other Information	48-57	Present/ Information	Chairperson
5. Other Business		Present/ Approve	Chairperson CEO
6. Adjournment		Present	Chairperson

The ALPI’s Mission Statement: The mission of The ALPI is to collaborate with community partners and deliver human service programs that empower the economically disadvantaged and others to be self-sufficient.

Community Action Promise: Community Action changes people’s lives, embodies the spirit of hope, improves communities and makes America a better place to live.



Roll Call



The Agricultural and Labor Program, Inc. 2022 Board of Directors Attendance Y-T-D Summary

Name	Jan 2022 Closeout	Feb Orientation & Board Meeting	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan 2023 Closeout
1. Rashonda Coskey	P	P/P		P		P			P		P		P
2. Stacy Campbell-Domineck	P	P/P		P		P			E		P		P
3. Marjorie Gaskin	P	P/P		P		P			P		P		P
4. William Holt	P	P/P		P		P			P		P		P
5. Josephine Howard	P	P/P		P		P			P		P		P
6. Emily Hunter	P	E/E		P		P			P		P		A
7. Annette Jones	P	P/P		P		P			P		P		P
8. N'Kosi Jones	P	P/P		P		P			P		P		P
9. Tracy Maloy											P		P
10. Chester McNorton	P	P/P		P		P			P		E		P
11. Dr. Donna Mills		P/P		P		P			P		P		P
12. Melvin Philpot	P	P/E		P		E			P		P		P
13. Annie Robinson	A	P/P		P		P			P				N/A
14. Yolanda Robinson	P	P/P		P		E			P		P		P
15. Tonmiel Rodriguez	P	P/P		P		P			P		E		A
16. David Rucker	A	P/P		P		P			P		P		A
17. Gena Spivey	P	P/P		P		P			P		P		P
18. Berniece Taylor	P	P/P		P		P			P		P		P
19. Ruby Willix	P	P/P		P		P			P		P		P
20. Vacant													
21. Vacant													
22. Vacant													
Grace Miller Board Emeritus (Non-Voting)													
Total Present	15	17/16		18		16			17		16		15

P = Present | E = Excused | A = Absent | [Patterned Box] = No Meeting Held





Action/Ratification Items





FY2023 Community Action Plan



Community Services Block Grant (CSBG)

Community Action Plan

Submission Date:

FFY:

Agency Contact Person Regarding the Community Action Plan:

Name:	Arlene Dobison
Title:	Chief Executive Officer
Phone:	(863) 956-3491, Ext. 206
Email:	Adobison@alpi.org

Certification of Community Action Plan and Assurances

The undersigned hereby certify that this agency complies with the Assurances and Requirements of this FFY 2021 Community Action Plan (CAP) and the information in this CAP is correct and has been authorized by the governing body of this organization.

Board Chairperson (signature)

Date

Executive Director (signature)

Date

Certification of ROMA Trainer or Implementer

The undersigned hereby certifies that this organization's Community Action plan and strategic plan document the continuous use of the full Results Oriented Management and Accountability (ROMA) cycle or comparable system (assessment, planning, implementation, achievement of results, and evaluation).

NCRT/NCRI

Date





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Agency Information

Agency Name:	The Agricultural and Labor Program, Inc.	
Address:	300 Lynchburg Rd., Lake Alfred, FL 33850	
Phone:	(863) 956-3491	
Website:	www.alpi.org	
ED/CEO:	Arlene Dobison, Chief Executive Officer	
Board Chair:	William Holt	
Type of Agency:	Local Government	
	Farmworker	
	Nonprofit	X

Geographic Service Area

The The Agricultural and Labor Program, Inc. operates an anti-poverty program in accordance with the Community Services Block Grant Act through funds allocated by the Executive Director of the Florida Department of Economic Opportunity and the U.S. Department of Health and Human Services.

List all Counties Served through CSBG:

Polk County
Highlands County
Glades County
Hendry County

Provide the location for all service centers, including the main office, below OR attach a listing of all service centers at **Attachment** _see below _.

Location Service Centers:

Polk County Offices:

Corporate Office
300 Lynchburg Rd.
Lake Alfred, FL 33850
(863) 956-3491

CareerSource Polk
309 Ingraham Ave.
Lakeland, FL 33801
(863) 686-1221 Ext. 244

New Horizon
502 New Horizon Loop
Auburndale, FL 33823
(863) 268-8205



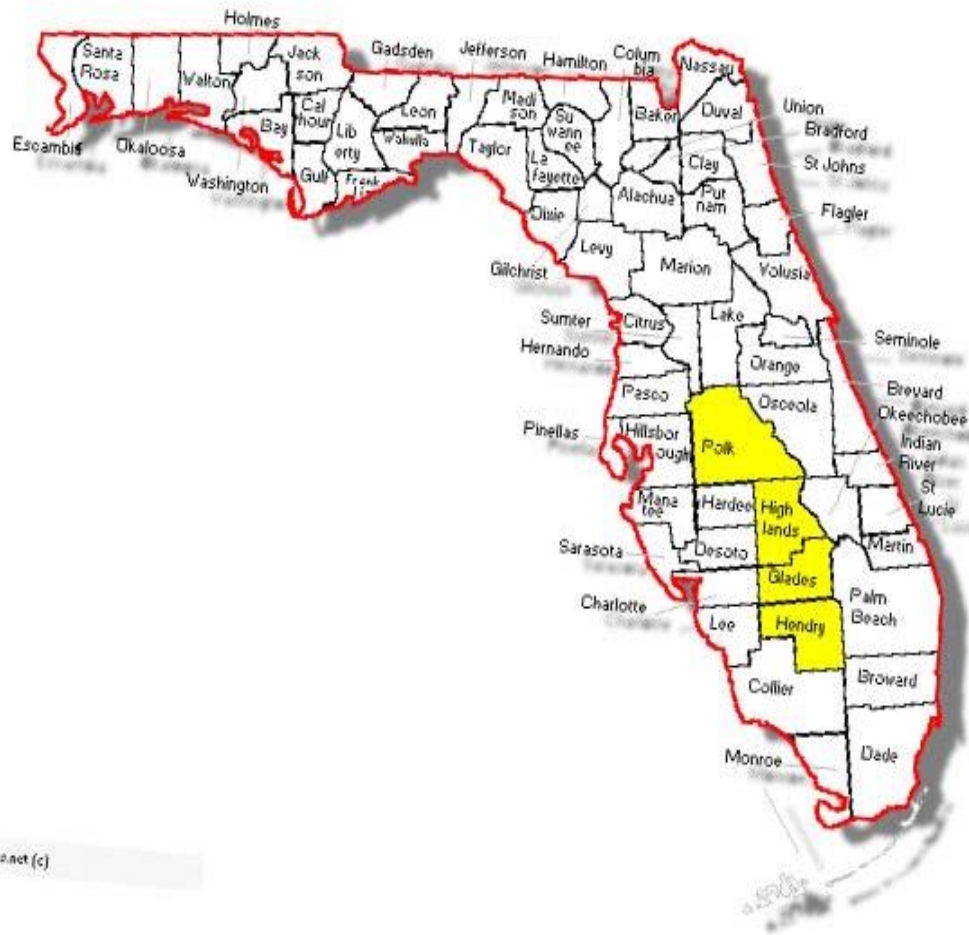


Highlands County Office:
 Avon Park Housing Authority
 1306 S. Tulane Avenue
 Avon Park, FL 33825
 (863) 657-0503

Glades & Hendry Counties Office:
 Community Development Department
 198 6th Street
 Moore Haven, FL 33471
 (863) 946-0298

Geographic Service Area map

Attach a map of the Agency's service area at Attachment _see below_



Source: dlymaps.net (c)





Vision Statement

The Vision Statement describes a desired future based on your agency’s values. The vision is broader than what any one agency can achieve; the agency collaborates with others in pursuit of the vision.

Date approved by Tripartite Board (most recent): July 2020

(For reference, refer to Organizational Standards Category 4: Organizational Leadership.)

Type your agency’s Vision Statement below.

“To be the premier poverty fighting Community Action Agency in America.”

Mission Statement

The Mission Statement describes the agency’s reason for existence and may state its role in achieving its vision.

Date last reviewed and approved by Tripartite Board (most recent): July 2020

(For reference, refer to Organizational Standard 4.1.)

Type your agency’s Mission Statement below.

“To collaborate with community partners and deliver human service programs that empower the economically disadvantaged and others to be self-sufficient.”

Community Needs Assessment (CNA)

(For reference, refer to Organizational Standards 1.1, 1.2, 2.2, and Category 3: Community Assessment.)

Date of the most recently completed CNA: November 13, 2018

Timeframe: July 2018 through June 2021

(enter the timeframe the CNA covers)

Date approved by Tripartite Board (most recent): November, 2018

(For reference, refer to Organizational Standard 3.5)

The narrative description provided for the needs assessment serves as the basis for the agency’s goals, problem statements, and program delivery strategies of the CSBG/National Performance Indicators. The needs assessment should describe local poverty-related needs and prioritize eligible activities to be funded by CSBG.

Agency needs assessments shall identify the processes used to collect the most applicable information. In particular, describe how the agency ensures that the needs assessment reflects the current priorities of





ATTACHMENT A – ALPI Workplan 2022-2023



**2022 CSBG BUDGET FORMS
CSBG WORKPLAN**

Subrecipient: The Agricultural and Labor Program, Inc. (ALPI) Agreement #: SBG22- NFA041185

Reporting Period: October 1, 2022 - September 1, 2023

Module 2, Section A: CSBG Expenditures by CSBG Eligible Entity

A2 CSBG Expenditures Domains	Estimated CSBG Funds
A2a Employment	\$43,748.00
A2b Education and Cognitive Development	\$83,000.00
A2c Income, Infrastructure, and Asset Building	\$0.00
A2d Housing	\$122,500.00
A2e Health and Social/Behavioral Development (includes nutrition)	\$1,500.00
A2f Civic Engagement and Community Involvement	\$0.00
A2g Services Supporting Multiple Domains	\$530,711.00
A2h Linkages (e.g. partnerships that support multiple domains)	\$55,000.00
A2i Agency Capacity Building (detailed below in Table A.4)	\$20,000.00
A2j Other (e.g. emergency management/disaster relief)	\$0.00
A2k Total CSBG Expenditures	\$856,459.00

A3 Of the CSBG funds reported above, report the estimated amount to be used for Administration.	\$149,696.00
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A4 Details on Agency Capacity Building Activities Funded by CSBG:	
<i>Please identify which activities that will be funded by CSBG under Agency Capacity in Table B (above). Please check all that apply ("X").</i>	
Community Needs Assessment	X
Strategic Planning	X
Data Management & Reporting	X
Training & Technical Assistance	X
*Other (Please specify others below):	
*	
*	
*	

Module 2, Section B: CSBG Eligible Entity Capacity Building

B2 Hours of Agency Capacity Building (e.g. training, planning, assessment):	Estimated Hours
B2a Hours of Board Members in capacity building activities	0
B2b Hours of Agency Staff in capacity building activities	0

B3 Volunteer Hours of Agency Capacity Building (e.g. program support, service delivery, fundraising):	Estimated Hours
B3a Total number of volunteer hours donated to the agency	0
B3a 1 Of the above, the total number of volunteer hours donated by individuals with low-incomes	0

B4 The number of staff who hold certifications that increase agency capacity to achieve family and community outcomes, as measured by one or more of the following:	Number
B4a Number of Nationally Certified ROMA Trainers	2
B4b Number of Nationally Certified ROMA Implementers	1
B4c Number of Certified Community Action Professionals (CCAP)	4
B4d Number of Staff with a child development certification	0
B4e Number of Staff with a family development certification	3
B4f Number of Pathways Reviewers	0
B4g Number of Staff with Home Energy Professional Certifications	0
B4g 1 Number of Energy Auditors	0
B4g 2 Number of Retrofit Installer Technicians	0
B4g 3 Number of Crew Leaders	0
B4g 4 Number of Quality Control Inspectors (QCI)	0
B4h Number of LEED Risk Certified assessors	0
B4i Number of Building Performance Institute (BPI) certified professionals	0
B4j Number of Classroom Assessment Scoring System (CLASS) certified professionals	3
B4k Number of Certified Housing Quality Standards (HQS) Inspectors	0
B4l Number of American Institute of Certified Planners (AICP)	0
B4m *Other (Please specify others below):	





* Lastinger Early Learning Certified Coach	1
* Family Development Instructor	1

B5 Number of organizations, both public and private, that the CSBG Eligible Entity actively works with to expand resources and opportunities in order to achieve family and community outcomes:	Unduplicated Number of Organizations
B5a Non-Profit	19
B5b Faith Based	14
B5c Local Government	14
B5d State Government	12
B5e Federal Government	2
B5f For-Profit Business or Corporation	250
B5g Consortiums/Collaborations	4
B5h School Districts	3
B5i Institutions of Post-Secondary Education/Training	4
B5j Financial/Banking Institutions	4
B5k Health Service Organizations	11
B5l Statewide Associations or Collaborations	2

Module 2, Section C: Allocated Resources per CSBG Eligible Entity

C2 Amount of CSBG funds allocated to reporting entity	\$1,006,155.00
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C3 Federal Resources Allocated (Other than CSBG)	Non-CSBG Funds
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C3a Weatherization (DOE) (include oil overcharge \$\$)	\$0.00
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C3b Health and Human Services (HHS)	
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C3b 1 LIHEAP - Fuel Assistance (include oil overcharge \$\$)	\$13,242,020.00
C3b 2 LIHEAP - Weatherization (include oil overcharge \$\$)	\$0.00
C3b 3 Head Start	\$11,288,347.00
C3b 4 Early Head Start	\$0.00
C3b 5 Older Americans Act	\$0.00
C3b 6 Social Services Block Grant (SSBG)	\$0.00
C3b 7 Medicare/Medicaid	\$0.00
C3b 8 Assets for Independence (AFI)	\$0.00
C3b 9 Temporary Assistance for Needy Families (TANF)	\$0.00
C3b 10 Child Care Development Block Grant (CCDBG)	\$0.00
C3b 11 Community Economic Development (CED)	\$0.00
C3b 12 Other HHS Resources	
C3b 12.i Emergency Home Energy Assistance Program (EHEAP) thru SCC	CFDA# \$320,943.00
C3b 12.ii Polk County Emergency Rental Assistance Program (ERAP)	CFDA# \$3,300,000.00
C3b 12.iii	CFDA# \$0.00
C3b 12.iv	CFDA# \$0.00
C3b 13 Total Other HHS Resources	\$3,620,943.00

C3c Department of Agriculture (USDA)	
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C3c 1 Special Supplemental Nutrition for Women, Infants, and Children (WIC)	\$0.00
C3c 2 All USDA Non-Food programs (e.g. rural development)	\$0.00
C3c 3 All other USDA Food programs	\$0.00

C3d Department of Housing and Urban Development (HUD)	
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C3d 1 Community Development Block Grant (CDBG) - Federal, State, and Local	\$0.00
C3d 2 Section 8	\$0.00
C3d 3 Section 202	\$0.00
C3d 4 Home Tenant-Based Rental Assistance (HOME TBRA)	\$0.00
C3d 5 HOPE for Homeowners Program (H4H)	\$0.00
C3d 6 Emergency Solutions Grant (ESG)	\$0.00
C3d 7 Continuum of Care (CoC)	\$0.00
C3d 8 All other HUD programs, including homeless programs	\$0.00

C3e Department of Agriculture (USDA)	
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C3e 1 Workforce Innovation and Opportunity Act (WIOA) *previously WIA	\$0.00
C3e 2 Other DOL Employment and Training programs	\$0.00
C3e 3 All other DOL programs	\$0.00

C3f Corporation for National and Community Service (CNCS) programs	\$0.00
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C3g Federal Emergency Management Agency (FEMA)	\$0.00
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C3h	Department of Transportation				\$0.00
C3i	Department of Education				\$0.00
C3j	Department of Justice				\$0.00
C3k	Department of Treasury				\$0.00
C3l	Other Federal Resources				
	C3l.i	Florida DOE Farmworker - Emergency Assistance	CFDA#		\$50,000.00
	C3l.ii	Florida Nonprofit Housing	CFDA#		\$31,350.00
	C3l.iii		CFDA#		\$0.00
	C3l.iv		CFDA#		\$0.00
C3m	Total Other Federal Resources				\$81,350.00
C3n	Total: Non-CSBG Federal Resources Allocated				\$28,232,660.00
C4	State Resources Allocated				State Funds
C4a	State appropriated funds used for the same purpose as Federal CSBG funds				\$0.00
C4b	State Housing and Homeless programs (include housing tax credits)				\$0.00
C4c	State Nutrition programs				\$967,460.00
C4d	State Early Childhood Programs (e.g. Head Start, Day Care)				\$796,782.00
C4e	State Energy programs				\$0.00
C4f	State Health programs				\$0.00
C4g	State Youth Development programs				\$0.00
C4h	State Employment and Training programs				\$0.00
C4i	State Senior programs				\$0.00
C4j	State Transportation programs				\$0.00
C4k	State Education programs				\$0.00
C4l	State Community, Rural and Economic Development programs				\$0.00
C4m	State Family Development programs				\$0.00
C4n	Other State Resources				
	C4n.i				\$0.00
	C4n.ii				\$0.00
	C4n.iii				\$0.00
	C4n.iv				\$0.00
C4o	Total Other State Resources				\$0.00
C4p	Total: State Resources Allocated				\$1,764,242.00
C4q	<i>If any of these resources were also reported under Item C.3n. (Federal Resources), please estimate the amount.</i>				\$0.00
C5	Local Resources Allocated				Local Funds
C5a	Amount of unrestricted funds appropriated by local government				\$0.00
C5b	Amount of restricted funds appropriated by local government				\$0.00
C5c	Value of Contract Services				\$0.00
C5d	Value of in-kind goods/services received from local government				\$0.00
C5e	Total: Local Resources Allocated				\$0.00
C5f	<i>If any of these resources were also reported under Item C.3n. or C.4p. (Federal or State Resources), please estimate the amount.</i>				\$0.00
C6	Private Sector Resources Allocated				Estimated Local Funds
C6a	Funds from foundations, corporations, United Way, other nonprofits				\$0.00
C6b	Other donated funds				\$35,000.00
C6c	Value of other donated items, food, clothing, furniture, etc.				\$0.00
C6d	Value of in-kind services received from businesses				\$0.00
C6e	Payments by clients for services				\$65,250.00
C6f	Payments by private entities for goods or services for low income clients or communities				\$27,950.00
C6g	Total: Private Sector Resources Allocated				\$128,200.00
C6h	<i>If any of these resources were also reported under Item C.3n., C.4p. or C.5e. (Federal, State or Local Resources), please estimate the amount.</i>				\$0.00
C7	Total Non-CSBG Resources Allocated: (Federal, State, Local & Private)				\$30,125,102.00
C8	Total Resources in CSBG Eligible Entity (including CSBG)				\$31,131,257.00



**2022 CSBG BUDGET FORMS
CSBG WORKPLAN**

Subrecipient: The Agricultural and Labor Program, Inc. (ALPI)

Agreement #: SBG22-NFA041185

Reporting Period: October 1, 2022 - September 1, 2023

Module 4, Section A: Individual and Family National Performance Indicators (FNPIs)

Goal 1: Individuals and Families with low incomes are stable and achieve economic security.

----- Employment Indicators -----

FNPI 1	Employment	Target (#)
FNPI 1a	The number of unemployed youth who obtained employment to gain skills or income.	2
FNPI 1b	The number of unemployed adults who obtained employment (<u>up to a living wage</u>).	40
FNPI 1c	The number of unemployed adults who obtained and maintained employment for at least 90 days (<u>up to a living wage</u>).	30
FNPI 1d	The number of unemployed adults who obtained and maintained employment for at least 180 days (<u>up to a living wage</u>).	20
FNPI 1e	The number of unemployed adults who obtained employment (<u>with a living wage or higher</u>).	10
FNPI 1f	The number of unemployed adults who obtained and maintained employment for at least 90 days (<u>with a living wage or higher</u>).	8
FNPI 1g	The number of unemployed adults who obtained and maintained employment for at least 180 days (<u>with a living wage or higher</u>).	5

FNPI 1	Employment	Target (#)
FNPI 1h	The number of employed participants in a career-advancement related program who <u>entered or transitioned</u> into a position that provided increased income and/or benefits.	12
FNPI 1h 1	Of the above, the number of employed participants who increased income from employment through <u>wage or salary amount increase</u> .	12
FNPI 1h 2	Of the above, the number of employed participants who increased income from employment through <u>hours worked increase</u> .	3
FNPI 1h 3	Of the above, the number of employed participants who <u>increased benefits</u> related to employment.	0

FNPI 1z	Other Employment Outcome Indicator	Target (#)
FNPI 1z 1	The number of individuals or households	0

General Comments:

----- Education and Cognitive Development Indicators -----

FNPI 2	Education and Cognitive Development	Target (#)
FNPI 2a	The number of children (0 to 5) who demonstrated improved emergent literacy skills.	450
FNPI 2b	The number of children (0 to 5) who demonstrated skills for school readiness.	450
FNPI 2c	The number of children and youth who demonstrated improved positive approaches toward learning, including improved attention skills. (auto total).	1,050
FNPI 2c 1	Early Childhood Education (ages 0-5)	950
FNPI 2c 2	1st grade-8th grade	100
FNPI 2c 3	9th grade-12th grade	0
FNPI 2d	The number of children and youth who are achieving at basic grade level (academic, social, and other school success skills). (auto total)	635
FNPI 2d 1	Early Childhood Education (ages 0-5)	500
FNPI 2d 2	1st grade-8th grade	135
FNPI 2d 3	9th grade-12th grade	0





FNPI 2e	The number of parents/caregivers who improved their home environments.	500
FNPI 2f	The number of adults who demonstrated improved basic education.	125
FNPI 2g	The number of individuals who obtained a high school diploma and/or obtained an equivalency certificate or diploma.	20
FNPI 2h	The number of individuals who obtained a recognized credential, certificate, or degree relating to the achievement of educational or vocational skills.	35
FNPI 2i	The number of individuals who obtained an Associate's degree.	1
FNPI 2j	The number of individuals who obtained a Bachelor's degree.	2
FNPI 2z Other Education and Cognitive Development Outcome Indicator		Target (#)
FNPI 2z 1	The number of individuals or households	0

General Comments:

----- Income and Asset Building Indicators -----

FNPI 3 Income and Asset Building Indicators		Target (#)
FNPI 3a	The number of individuals who achieved and maintained capacity to meet basic needs for 90 days .	0
FNPI 3b	The number of individuals who achieved and maintained capacity to meet basic needs for 180 days .	0
FNPI 3c	The number of individuals who opened a savings account or IDA .	0
FNPI 3d	The number of individuals who increased their savings .	0
FNPI 3e	The number of individuals who used their savings to purchase an asset .	0
FNPI 3e 1 Of the above, the number of individuals who purchased a home .		0
FNPI 3f	The number of individuals who improved their credit scores .	0
FNPI 3g	The number of individuals who increased their net worth .	0
FNPI 3h	The number of individuals engaged with the Community Action Agency who report improved financial well-being .	0
FNPI 3z Other Income and Asset Building Outcome Indicator		Target (#)
FNPI 3z 1	The number of individuals or households	0

General Comments:

----- Housing Indicators -----

FNPI 4 Housing		Target (#)
FNPI 4a	The number of household members experiencing homelessness who obtained safe temporary shelter .	5
FNPI 4b	The number of household members who obtained safe and affordable housing .	75
FNPI 4c	The number of household members who maintained safe and affordable housing for 90 days .	60
FNPI 4d	The number of household members who maintained safe and affordable housing for 180 days .	40





FNPI 4e	The number of household members who avoided eviction .	250
FNPI 4f	The number of household members who avoided foreclosure .	20
FNPI 4g	The number of household members who experienced improved health and safety due to improvements within their home (e.g. reduction or elimination of lead, radon, carbon dioxide and/or fire hazards or electrical issues, etc).	0
FNPI 4h	The number of household members with improved energy efficiency and/or energy burden reduction in their homes.	0

FNPI 4z	Other Housing Outcome Indicator	Target (#)
FNPI 4z 1	The number of individuals or households	0

General Comments:

----- **Health and Social/Behavioral Development Indicators** -----

FNPI 5	Health and Social/Behavioral Development	Target (#)
FNPI 5a	The number of individuals who demonstrated increased nutrition skills (e.g. cooking, shopping, and growing food).	0
FNPI 5b	The number of individuals who demonstrated improved physical health and well-being.	0
FNPI 5c	The number of individuals who demonstrated improved mental and behavioral health and well-being .	0
FNPI 5d	The number of individuals who improved skills related to the adult role of parents/ caregivers.	0
FNPI 5e	The number of parents/caregivers who demonstrated increased sensitivity and responsiveness in their interactions with their children.	300
FNPI 5f	The number of seniors (65+) who maintained an independent living situation.	10
FNPI 5g	The number of individuals with disabilities who maintained an independent living situation.	10
FNPI 5h	The number of individuals with chronic illness who maintained an independent living situation.	0
FNPI 5i	The number of individuals with no recidivating event for six months.	0
FNPI 5i 1	Youth (ages 14-17)	0
FNPI 5i 2	Adults (ages 18+)	0

FNPI 5z	Other Health and Social/Behavioral Development Outcome Indicator	Target (#)
FNPI 5z 1	The number of individuals or households	0

General Comments:

----- **Civic Engagement and Community Involvement Indicators** -----

FNPI 6	Civic Engagement and Community Involvement Indicators	Target (#)
FNPI 6a	The number of Community Action program participants who increased skills, knowledge, and abilities to enable them to work with Community Action to improve conditions in the community.	0
FNPI 6a 1	Of the above, the number of Community Action program participants who improved their leadership skills .	0
FNPI 6a 2	Of the above, the number of Community Action program participants who improved their social networks .	0
FNPI 6a 3	Of the above, the number of Community Action program participants who gained other skills, knowledge and abilities to enhance their ability to engage .	0





FNPI 6z Other Civic Engagement and Community Involvement Outcome Indicator		Target (#)
FNPI 6z1	The number of individuals or households	0

General Comments:

----- **Outcomes Across Multiple Domains** -----

FNPI 7 Outcomes Across Multiple Domains		Target (#)
FNPI 7a	The number of individuals who achieved one or more outcomes as identified by the National Performance Indicators in various domains.	50

FNPI 7z Other Outcome Indicator		Target (#)
FNPI 7z1	The number of individuals or households	0

General Comments:





FY 2022 Audited Financial Statements

DRAFT
02/01/23

The Agricultural and Labor Program, Incorporated

Financial and Compliance Report
June 30, 2022





DRAFT
02/01/23

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DRAFT
02/01/23

Independent Auditor's Report

Board of Directors
The Agricultural and Labor Program, Incorporated

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of The Agricultural and Labor Program, Incorporated (the Organization), which comprise the statements of financial position as of June 30, 2022 and 2021, the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2022 and 2021, 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.





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In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Other Matters – Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. 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 [REDACTED], 2023, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Orlando, Florida
[REDACTED], 2023





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The Agricultural and Labor Program, Incorporated

**Statements of Financial Position
June 30, 2022 and 2021**

	2022	2021
Assets		
Current assets:		
Cash	\$ 1,353,863	\$ 997,819
Accounts receivable	2,585,525	1,978,572
Prepaid expenses	127,337	95,293
Total current assets	4,066,725	3,071,684
Property and equipment, net	1,228,609	1,258,529
Refundable deposits	10,448	10,448
Total assets	\$ 5,305,782	\$ 4,340,661
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 1,454,672	\$ 822,533
Accrued expenses	482,853	768,171
Current portion of note payable	-	16,913
Refundable advances	148,119	12,900
Total current liabilities	2,085,644	1,620,517
Commitments and contingencies (Notes 7 and 10)		
Net assets without donor restrictions	3,220,138	2,720,144
Total liabilities and net assets	\$ 5,305,782	\$ 4,340,661

See notes to financial statements.





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The Agricultural and Labor Program, Incorporated

Statements of Activities
Years Ended June 30, 2022 and 2021

	2022	2021
Support and revenue:		
U.S. Department of Health and Human Services	\$ 10,395,760	\$ 9,630,946
Early Learning Coalitions:		
Voluntary Prekindergarten Education Program (VPK)	344,878	440,016
Childcare	309,420	201,177
State of Florida, Departments of:		
Economic Opportunity	10,880,884	9,490,501
Education and Health	662,794	556,195
Polk County	3,000,000	-
In-kind contributions	644,228	711,143
Other support and revenue	444,042	1,046,627
Total support and revenue	26,682,006	22,076,605
Expenses:		
Program services:		
Head Start	9,995,344	9,479,297
Energy	12,829,911	8,150,899
Social services	985,450	2,033,231
Child development	591,292	406,170
Food	687,526	488,795
Total program services	25,089,523	20,558,392
Supporting services:		
Management and general	1,092,489	1,143,648
Total expenses	26,182,012	21,702,040
Change in net assets	499,994	374,565
Net assets:		
Beginning	2,720,144	2,345,579
Ending	\$ 3,220,138	\$ 2,720,144

See notes to financial statements.





The Agricultural and Labor Program, Incorporated

**Statement of Functional Expenses
 Year Ended June 30, 2022**

	Program Services					Supporting Services		Total Expenses
	Head Start	Energy	Social Services	Child Development	Food	Total Program Services	Management and General	
Salaries	\$ 4,480,412	\$ 849,995	\$ 347,132	\$ 343,733	\$ 132,807	\$ 6,154,079	\$ 624,741	\$ 6,778,820
Fringe benefits	1,161,542	223,304	115,890	92,139	55,673	1,648,548	162,494	1,811,042
Total salaries and related expenses	5,641,954	1,073,299	463,022	435,872	188,480	7,802,627	787,235	8,589,862
Grants, subsidies and contributions	2,059	11,137,597	240,576	-	-	11,380,232	23,859	11,404,091
In-kind expenses	644,228	-	-	-	-	644,228	-	644,228
Contractual services	234,026	37,456	17,715	15,741	-	304,938	38,661	343,599
Rent and utilities	504,443	51,095	20,174	9,208	-	584,920	42,218	627,138
Subcontractors	1,235,434	71,160	33,713	10,507	-	1,350,814	-	1,350,814
Materials and supplies	825,017	57,434	23,167	51,553	153	957,324	62,844	1,020,168
Other	135,827	23,801	31,832	45,395	1,108	237,963	95,403	333,366
Food	678	-	-	2,423	486,144	489,245	-	489,245
Communications	451,157	363,564	127,827	172	-	942,720	10,048	952,768
Depreciation	293,269	10,741	15,672	20,421	9,209	349,312	5,275	354,587
Travel	27,252	3,764	11,752	-	2,432	45,200	26,946	72,146
Total expenses	\$ 9,995,344	\$ 12,829,911	\$ 985,450	\$ 591,292	\$ 687,526	\$ 25,089,523	\$ 1,092,489	\$ 26,182,012

See notes to financial statements.





The Agricultural and Labor Program, Incorporated

Statement of Functional Expenses
Year Ended June 30, 2021

	Program Services					Supporting Services		Total Expenses
	Head Start	Energy	Social Services	Child Development	Food	Total Program Services	Management and General	
Salaries	\$ 4,777,026	\$ 727,350	\$ 508,891	\$ 298,638	\$ 74,901	\$ 6,386,806	\$ 648,984	\$ 7,035,790
Fringe benefits	1,172,983	179,049	124,917	69,845	18,430	1,565,224	160,181	1,725,405
Total salaries and related expenses	5,950,009	906,399	633,808	368,483	93,331	7,952,030	809,165	8,761,195
Grants, subsidies and contributions	1,438	6,671,675	1,060,563	-	-	7,733,676	41,798	7,775,474
In-kind expenses	711,143	-	-	-	-	711,143	-	711,143
Contractual services	181,923	23,069	13,977	3,212	-	222,181	53,633	275,814
Rent and utilities	400,913	52,060	26,988	3,412	7,121	490,494	67,317	557,811
Subcontractors	791,292	166,470	45,723	-	-	1,003,485	-	1,003,485
Materials and supplies	735,400	26,215	11,888	-	-	773,503	73,584	847,087
Other	68,062	3,965	22,032	9,232	5,163	108,454	57,882	166,336
Food	7,871	-	-	797	371,892	380,560	-	380,560
Communications	362,494	281,704	194,561	568	-	839,327	32,344	871,671
Depreciation	259,828	10,666	15,353	20,421	8,667	314,935	4,684	319,619
Travel	8,924	8,676	8,338	45	2,621	28,604	3,241	31,845
Total expenses	\$ 9,479,297	\$ 8,150,899	\$ 2,033,231	\$ 406,170	\$ 488,795	\$ 20,558,392	\$ 1,143,648	\$ 21,702,040

See notes to financial statements.





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The Agricultural and Labor Program, Incorporated

Statements of Cash Flows
Years Ended June 30, 2022 and 2021

	2022	2021
Cash flows from operating activities:		
Change in net assets	\$ 499,994	\$ 374,565
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	354,587	319,619
Loss on disposal of property and equipment	69,473	-
Changes in operating assets and liabilities:		
(Increase) decrease in assets:		
Accounts receivable	(606,953)	(15,268)
Prepaid expenses	(32,044)	321,967
Increase (decrease) in liabilities:		
Accounts payable	632,139	(881,370)
Accrued expenses	(285,318)	190,747
Refundable advances	135,219	(969,852)
Net cash provided by (used in) operating activities	767,097	(659,592)
Cash flows from investing activities:		
Purchases of property and equipment	(394,140)	(392,393)
Net cash used in investing activities	(394,140)	(392,393)
Cash flows from financing activities:		
Payments on note payable	(16,913)	(32,569)
Net cash used in financing activities	(16,913)	(32,569)
Net increase (decrease) in cash	356,044	(1,084,554)
Cash:		
Beginning	997,819	2,082,373
Ending	\$ 1,353,863	\$ 997,819
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	\$ 251	\$ 1,759

See notes to financial statements.





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The Agricultural and Labor Program, Incorporated

Notes to Financial Statements

Note 1. Nature of Organization and Significant Accounting Policies

Nature of organization: The Agricultural and Labor Program, Incorporated (ALPI or the Organization) is a nonprofit corporation organized to provide assistance and services to migrant and seasonal farm-workers, the rural poor and disenfranchised persons located in 27 counties, principally in southern and central Florida. Incorporated in 1976, ALPI represents the combination of four previously existing Community Development Boards, which were part of the Agricultural Labor Project of Coca-Cola Foods (Minute Maid).

A summary of ALPI's significant accounting policies follows:

Basis of accounting: The accompanying financial statements have been prepared on the accrual basis of accounting.

Basis of presentation: A nonprofit organization is required to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions. Accordingly, net assets of ALPI and changes therein are classified and reported as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed stipulations but may be designated for specific purposes by action of the Board of Directors.

Net assets with donor restrictions: Net assets subject to donor-imposed stipulations that may or will be met either by actions of ALPI, passage of time or permanently maintained by ALPI. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. ALPI has no net assets with donor restrictions.

Accounts receivable: Accounts receivable are stated at net realizable value. ALPI uses the allowance method to determine uncollectible accounts receivable. The allowance is established based upon management's analysis of specific accounts and other economic factors. In the opinion of management, no allowance for uncollectible accounts receivable was considered necessary at June 30, 2022 and 2021.

Property and equipment: Property and equipment are capitalized at cost when purchased, or at fair value at the date of gift, if contributed. Depreciation of property and equipment is provided for using the straight-line method of accounting over the estimated useful lives of the assets. Property and equipment purchased with grant awards are considered to be owned by ALPI while used in the program or future authorized programs. However, certain awarding agencies, primarily federal agencies, retain a reversionary interest in the property and equipment for specified time periods, requiring the return of the assets or proceeds of sale of the assets in proportion to the percentage of grant funds used upon termination of the grant contract. The cost of assets retired or sold, together with the related accumulated depreciation, is removed from the accounts and any gains or losses from disposition are credited or charged to income. Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred. Amortization of leasehold improvements is provided on the straight-line method of accounting over the remaining term of the lease or the useful life of the improvement, whichever is shorter.





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The Agricultural and Labor Program, Incorporated

Notes to Financial Statements

Note 1. Nature of Organization and Significant Accounting Policies (Continued)

Impairment of long-lived assets: The carrying value of property and equipment is reviewed for impairment whenever events or changes in circumstances indicate such value may not be recoverable. Recoverability of assets or asset groups to be held and used is measured by a comparison of the carrying amount of an asset or asset group to future net cash flows expected to be generated by the asset or asset group. If such assets or asset groups are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets or asset groups exceeds the fair value of the assets or asset groups. Assets or asset groups to be disposed of are reported at the lower of the carrying amount or fair value less cost to sell. No impairment of its long-lived assets or asset groups has been recognized during the years ended June 30, 2022 and 2021.

Support and revenue: ALPI is principally funded by grants and contracts from federal, state and local governmental agencies. Grants and contracts are considered exchange transactions if each party receives and sacrifices commensurate value. Funds from these exchange transactions are not considered contributions and are deemed to be earned and reported as revenue at a point in time as performance obligations are met based on when services are provided, and ALPI does not believe it is required to provide additional services. Funds received in advance and not yet earned are recorded as deferred revenue. ALPI does not have any exchange transactions during the years ended June 30, 2022 and 2021.

Grants and contracts not considered exchange transactions are recognized as revenue when the funds are utilized by ALPI to carry out the activity stipulated by the grant or contract, thereby satisfying imposed barriers and/or rights of return. The grants and contracts can be terminated by the grantor or refunding can be required under certain circumstances coupled with other performance and/or control barriers. For these reasons, these grant and contract agreements are considered conditional. Accounts receivable from non-exchange transactions are recorded to the extent costs have been incurred but not yet reimbursed by these agencies and amounted to \$2,558,588 and \$1,977,571 at June 30, 2022 and 2021, respectively. Conversely, funds received in advance and not yet earned are recorded as refundable advances and amounted to \$148,119 and \$12,900 at June 30, 2022 and 2021, respectively.

Contributions and donor-imposed restrictions: Unconditional promises to give are recognized as contributions in the period received at their fair value. Conditional contributions or intentions to give, that is those with both a measurable performance or other barrier and a right of return or release, are not recognized until they become unconditional, that is, at the time when the conditions on which they depend on are substantially met. Contributions other than cash are recorded at their estimated fair value on the date received.

Unconditional contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions support depending on the existence or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions are met in the year in which the contributions are recognized. When a donor-imposed restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified into net assets without donor restrictions and are reported in the accompanying statements of activities as net assets released from restrictions.

Contributed materials and facilities are reflected in the accompanying financial statements at their estimated fair value at date of receipt. Contributed services are recognized and recorded at their estimated fair value only to the extent they create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. ALPI records contributed materials, facilities and services as in-kind support and expenses in the accompanying statements of activities and statements of functional expenses.





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The Agricultural and Labor Program, Incorporated

Notes to Financial Statements

Note 1. Nature of Organization and Significant Accounting Policies (Continued)

Income taxes: ALPI is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC) and from state income taxes under similar provisions of the Florida Statutes. Accordingly, no provision for federal and state income taxes has been recorded in the accompanying financial statements. In addition, management assessed whether there were any uncertain tax positions, which may give rise to income tax liabilities and determined that there were no such matters requiring recognition in the accompanying financial statements. ALPI files income tax returns in the U.S. federal jurisdiction. Generally, ALPI is no longer subject to U.S. federal income tax examinations by tax authorities for years before June 30, 2019.

Functional allocation of expenses: The cost of providing the various programs and other activities has been detailed in the statements of functional expenses and summarized on a functional basis in the statements of activities. Salaries and other expenses that are associated with a specific program are charged directly to that program. Salaries and other expenses that benefit more than one program are allocated to the various programs based on the relative benefit provided. Occupancy costs are allocated to the various programs based on square footage occupied by each program. ALPI does not actively engage in fundraising activities; therefore, no fundraising expenses are included in the accompanying financial statements.

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

Concentrations of credit risk: ALPI's financial instruments that are exposed to concentrations of credit risk consist of cash placed with federally insured financial institutions. Such accounts may at times exceed federally insured limits. ALPI has not experienced any losses on such accounts.

Concentrations: ALPI's primary funding sources are federal and state grants and awards.

Recent accounting pronouncements adopted: In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This ASU is intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit entities. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. The ASU also requires enhanced disclosure, including disaggregation of nonfinancial assets recognized by category and qualitative information about each category. The amendments in this ASU will be applied on a retrospective basis and are effective for annual reporting periods beginning after June 15, 2021. On July 1, 2021, ALPI adopted ASU 2020-07.





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The Agricultural and Labor Program, Incorporated

Notes to Financial Statements

Note 1. Nature of Organization and Significant Accounting Policies (Continued)

Recent accounting pronouncements: In February 2016, the FASB issued its new lease accounting guidance in ASU 2016-02, *Leases (Topic 842)*. Under the new guidance, lessees will be required to recognize the following for all leases (with the exception of short-term leases) at the commencement date: (a) a lease liability, which is a lessee's obligation to make lease payments arising from a lease, measured on a discounted basis, and (b) a right-of-use asset, which is an asset that represents the lessee's right to use, or control the use of, a specified asset for the lease term. Lessees will no longer be provided with a source of off-balance sheet financing. Lessees must apply a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements. Nonpublic entities should apply the amendments for fiscal years beginning after December 15, 2021. Management is currently evaluating the impact this ASU will have on the financial statements.

The FASB has issued certain new or modifications to, or interpretations of, existing accounting guidance in addition to the ASU described above. Management has considered the new pronouncements and does not believe that any other new or modified guidance will have a material impact on ALPI's reported financial position or activities in the near-term.

Subsequent events: ALPI has evaluated subsequent events through [REDACTED], 2023, the date on which the financial statements were available to be issued.

Note 2. Accounts Receivable

Accounts receivable at June 30, 2022 and 2021, consists of the following:

	2022	2021
U.S. Department of Health and Human Services	\$ 1,418,498	\$ 993,756
State of Florida, Department of:		
Economic Opportunity	983,004	678,002
Health	-	68,590
Education	41,747	57,967
Other	50,904	50,419
Senior Connection Center, Inc.	34,942	58,994
Children's Services Council of St. Lucie County	18,920	14,775
Florida Non-Profit Housing, Inc.	18,125	15,853
Early Learning Coalition of St. Lucie County	17,039	36,104
Heartland Coalition for the Homeless, Inc.	2,346	4,112
	<u>\$ 2,585,525</u>	<u>\$ 1,978,572</u>





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The Agricultural and Labor Program, Incorporated

Notes to Financial Statements

Note 3. Property and Equipment

Property and equipment at June 30, 2022 and 2021, consists of the following:

	2022	2021
Land	\$ 545,000	\$ 545,000
Buildings and improvements	2,602,643	2,460,971
Machinery and equipment	1,972,436	2,055,395
Leasehold improvements	215,424	234,549
Furniture and fixtures	237,934	253,622
	<u>5,573,437</u>	<u>5,549,537</u>
Less accumulated depreciation	(4,344,828)	(4,291,008)
	<u>\$ 1,228,609</u>	<u>\$ 1,258,529</u>

Depreciation expense for the years ended June 30, 2022 and 2021, was \$354,587 and \$319,619, respectively.

Note 4. Accrued Expenses

Accrued expenses at June 30, 2022 and 2021, consists of the following:

	2022	2021
Salaries	\$ 137,622	\$ 437,508
Retirement benefits	227,260	233,408
Other	117,971	97,255
	<u>\$ 482,853</u>	<u>\$ 768,171</u>

Note 5. Line of Credit

ALPI has a revolving line of credit with a bank totaling \$250,000, bearing interest at the prime rate plus .05% (4.80% at June 30, 2022), which is unsecured and matures on February 3, 2024. There was no balance outstanding under the line of credit at June 30, 2022 and 2021.

Note 6. Note Payable

In November 2018, ALPI entered into a note payable with a bank totaling \$95,637, as part of a financing agreement to purchase networking equipment. The note bore interest at a fixed interest rate of 5.07% and was payable in monthly principal and interest payments of \$2,861. The note was secured by the equipment financed under the note and matured in December 2021. The balance outstanding under the note payable at June 30, 2021, was \$16,913.





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The Agricultural and Labor Program, Incorporated

Notes to Financial Statements

Note 7. Leases

ALPI leases various office space and equipment under noncancelable operating leases. Future minimum lease payments under noncancelable operating leases as of June 30, 2022, are as follows:

Years ending June 30:		
2023	\$	292,852
2024		323,352
2025		40,552
2026		21,588
2027		5,250
	\$	<u>683,594</u>

Rent expense for the years ended June 30, 2022 and 2021, amounted to \$342,818 and \$318,469, respectively.

Note 8. Other Support and Revenue

Other support and revenue for the years ended June 30, 2022 and 2021, consists of the following:

	2022	2021
Senior Connection Center, Inc.	\$ 238,357	\$ 201,239
Other	57,177	185,016
Children's Services Council of St. Lucie County	43,996	55,642
Florida Non-Profit Housing, Inc.	30,605	34,725
E-Rate	25,498	21,594
Heartland Coalition for the Homeless, Inc.	25,287	47,722
Child care fees	23,122	21,858
United Way of Central Florida, Inc.	-	463,449
U.S. Department of Housing and Urban Development	-	15,382
	<u>\$ 444,042</u>	<u>\$ 1,046,627</u>

Note 9. Employee Benefit Plan

ALPI maintains a defined contribution retirement plan (the Plan) under Section 403(b) of the IRC. The Plan covers substantially all ALPI employees and will provide participating employees with additional retirement benefits from discretionary employer contributions. Contribution expense accrued by ALPI under the Plan was \$227,260 and \$233,408 for the years ended June 30, 2022 and 2021, respectively.



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The Agricultural and Labor Program, Incorporated

Notes to Financial Statements

Note 10. Contingencies

ALPI receives significant financial assistance from federal, state and local governmental agencies in the form of grants. The disbursement of awards received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the awarding agencies. Disallowed claims, if any, resulting from such audits may become liabilities of ALPI. However, in the opinion of management, disallowed claims resulting from such audits, if any, will not have a material effect on ALPI's financial statements.

ALPI is engaged in various legal proceedings incidental to its normal business activities. While the results of this litigation cannot be predicted with certainty, ALPI believes that the final outcome of all litigation will not have a material adverse effect on ALPI's financial position or results of operations.

Note 11. Liquidity and Availability of Resources

As of June 30, 2022 and 2021, the following reflects ALPI's financial assets available for general use within one year of June 30, 2022 and 2021:

	2022	2021
Financial assets, at year-end:		
Cash	\$ 1,353,863	\$ 997,819
Accounts receivable	2,585,525	1,978,572
Financial assets available to meet cash needs for general expenditures within one year	\$ 3,939,388	\$ 2,976,391

ALPI has a policy of maintaining access to financial assets sufficient to support a minimum of 60 days of operating expenses through a combination of cash, accounts receivable and a \$250,000 revolving line of credit.

Note 12. In-Kind Contributions

In-kind contributions included in the statements of activities and functional expenses and the corresponding expenses are as follows:

	2022	2021
Contributed facilities	\$ 610,200	\$ 610,200
Contributed materials	34,028	100,943
	\$ 644,228	\$ 711,143

Contributed materials was utilized in the Head Start Program. ALPI estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products in the United States. ALPI utilizes contributed materials for their mission and does not monetize or sell the materials.

Contributed facilities was utilized in the Head Start Program. ALPI estimated the fair value on the basis of estimates of third-party appraisals.





The Agricultural and Labor Program, Incorporated

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Amount Provided to Subrecipients	Total Federal Expenditures
Federal Awards:				
U.S. Department of Health and Human Services:				
Direct program:				
Head Start Cluster: Head Start	04CH011151	93.600	\$ -	\$ 9,833,483
Head Start Cluster: COVID-19: Head Start	04CH011151	93.600	-	4,656
Head Start Cluster: COVID-19: Head Start	04HE001038	93.600	-	528,086
			-	10,366,225
Head Start Cluster: Head Start Disaster Recovery	04TD000146	93.356	-	29,535
Program total (Head Start Cluster)			-	10,395,760
U.S. Department of Health and Human Services passed through the following:				
State of Florida Department of Economic Opportunity:				
Low Income Home Energy Assistance	17EA-0F-07-63-08-001 / E1990	93.568	70,440	7,014,669
COVID-19: Low Income Home Energy Assistance	E1990	93.568	-	2,385,416
COVID-19: Low Income Home Energy Assistance	17EA-0F-07-63-08-001	93.568	-	317,565
Senior Connection Center, Inc.:				
Low Income Home Energy Assistance	EH-21/23	93.568	-	169,806
COVID-19: Low Income Home Energy Assistance	EHCA-20/21	93.568	-	68,551
Program total			70,440	9,956,007
State of Florida Department of Economic Opportunity:				
Community Services Block Grant	17SB-0D-07-63-08-101 / E1990	93.569	35,312	957,201
COVID-19: Community Services Block Grant	17SB-0D-07-63-08-101	93.569	-	206,033
Program total			35,312	1,163,234

(Continued)





The Agricultural and Labor Program, Incorporated

**Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Amount Provided to Subrecipients	Total Federal Expenditures
Federal Awards (Continued):				
U.S. Department of Agriculture passed through the				
State of Florida Department of Health:				
Child and Adult Care Food Program	S-501	10.558	\$ -	\$ 208,676
Child and Adult Care Food Program	S-501	10.558	-	419,738
Program total			<u>-</u>	<u>628,414</u>
U.S. Department of Labor passed through the following:				
State of Florida Department of Education:				
National Farmworker Jobs Program	755-4051B-1CFE1 / 755-4052B-2CFE1	17.264	-	34,380
Florida Non-Profit Housing, Inc.:				
National Farmworker Jobs Program	None	17.264	-	30,605
Program total			<u>-</u>	<u>64,985</u>
U.S. Department of Housing and Urban Development passed through the following:				
Heartland Coalition for the Homeless, Inc.:				
Emergency Solutions Grant Program	TPZ18	14.231	-	25,287
Program total			<u>-</u>	<u>25,287</u>
U.S. Department of the Treasury passed through the following:				
Polk County:				
COVID-19: Emergency Rental Assistance Program	None	21.023	-	3,000,000
Program total			<u>-</u>	<u>3,000,000</u>
Total expenditures of federal awards			<u>\$ 105,752</u>	<u>\$ 25,233,687</u>

See notes to schedule of expenditures of federal awards.





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02/01/23

The Agricultural and Labor Program, Incorporated

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2022

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of The Agricultural and Labor Program, Incorporated (ALPI) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of ALPI, it is not intended to and does not present the financial position, changes in net assets or cash flows of ALPI.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are recognized on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

Expenditures include indirect costs, related primarily to general administrative services, which are allocated to direct cost objectives (including federal awards) based on negotiated formulas commonly referred to as administrative cost rates. Administrative cost rates allocated to such awards for the year ended June 30, 2022, were based on fixed rates negotiated with ALPI's cognizant federal agency, the U.S. Department of Health and Human Services. Therefore, ALPI has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4. Head Start Program

ALPI operates full year Head Start/Early Head Start Programs. The Head Start/Early Head Start Programs provide comprehensive early child development for disadvantaged infants and preschool children and their families. Under these programs, ALPI is required to obtain matching revenue from private sources and in-kind contributions. ALPI did not obtain the required matching revenue and in-kind contributions for the year ended June 30, 2022, however, ALPI received a waiver from the U.S. Department of Health and Human Services.





DRAFT
02/01/23

**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***

Independent Auditor's Report

Board of Directors
The Agricultural and Labor Program, Incorporated

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 (*Government Auditing Standards*), the financial statements of The Agricultural and Labor Program, Incorporated (the Organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated [REDACTED], 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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.





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02/01/23

Report on Compliance and Other Matters

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

Purpose of This Report

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

Orlando, Florida
_____, 2023





DRAFT
02/01/23

**Report on Compliance for Each Major Federal
Program and Report on Internal Control Over Compliance
Required by the Uniform Guidance**

Independent Auditor's Report

Board of Directors
The Agricultural and Labor Program, Incorporated

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited The Agricultural and Labor Program, Incorporated's (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2022. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization 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 June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*) and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.



DRAFT
 02/01/23

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.





DRAFT
02/01/23

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Orlando, Florida
_____, 2023





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02/01/23

The Agricultural and Labor Program, Incorporated

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2022**

Section I. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with U.S. GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None Reported

Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No
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Federal Awards

Internal control over major programs:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None Reported

Type of auditor's report issued on compliance for the major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?

<u> </u> Yes	<u> X </u> No
-----------------------	-------------------------

Identification of major programs:

Assistance Listing Number(s)

21.023
93.568
93.569

Name of Federal Program or Cluster

COVID-19: Emergency Rental Assistance Program
Low Income Home Energy Assistance
Community Services Block Grant

Dollar threshold used to distinguish between Type A and type B programs:

 \$757,011

Auditee qualified as low-risk auditee?

<u> X </u> Yes	<u> </u> No
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Section II. Financial Statement Findings

No matters to report.

Section III. Findings and Questioned Costs for Federal Awards

No matters to report.





Notice of Award of Additional 2021-2023 EHEAP Funds - Polk



February 10, 2023

Ms. Arlene Dobison, Chief Executive Officer
 The Agricultural and Labor Program, Inc.
 300 Lynchburg Road
 Lake Alfred, FL 33850

Re: Notice of Award of Additional 2021-2023 EHEAP Funds - Polk

Dear Ms. Dobison:

Senior Connection Center, Inc. (SCC) has approved an award of additional 2021-2023 Emergency Home Energy Assistance Program (EHEAP) funds for The Agricultural and Labor Program, Inc. in the amount(s) shown below. This award is based on continuation level funding and the approved funding formula.

	<u>Current Contract</u>	<u>Increase In Funding</u>	<u>Revised Contract</u>
EHEAP – Admin.	\$5,167.05	\$2,620.02	\$7,787.07
EHEAP – Outreach	\$47,889.22	\$23,964.69	\$71,853.91
EHEAP – Benefits	\$292,201.35	\$130,895.84	\$423,097.19
EHEAP – WRSS	<u>\$3,519.05</u>	<u>\$3,519.05</u>	<u>\$7,038.10</u>
Total EHEAP	\$348,776.67	\$160,999.60	\$509,776.27

Please sign, date, and email one copy of the amendment to Kristina Melling, Director of Contracts and Quality Assurance. If you have any questions concerning this amendment, please contact Kristina at extension 5585.

We appreciate the efforts of your agency in providing these important services to elderly consumers, and your assistance in processing this amendment.

Sincerely,

Charlotte K. McHenry
 President/CEO

cc: Kristina Melling, Director of Contracts and Quality Assurance

The Area Agency on Aging serving Hillsborough, Manatee, Polk, Highlands and Hardee Counties
 8928 Brittany Way • Tampa, FL 33619 • Phone: 813.740.3888 • Fax: 813.623.1342 • www.SeniorConnectionCenter.org





AMENDMENT 006

Contract No. EH-21/23-ALPI

Amendment Page 1

THIS AMENDMENT, entered into between Senior Connection Center, Inc., hereinafter referred to as the "agency", and The Agricultural and Labor Program, Inc., hereinafter referred to as the "subrecipient", amends Contract No. EH-21/23-ALPI.

The purpose of this amendment is to:

- 1) increase Section 3, Contract Amount, by \$160,999.60;
- 2) increase Section 5, Source of Funds, by \$160,999.60; and
- 3) add Attachment VI, Budget Summary.

1. Section 3, is hereby amended to read:

3. Contract Amount

The agency agrees to pay for services according to the conditions of ATTACHMENT I an amount not to exceed \$509,776.27, subject to the availability of funds.

2. Section 5, is hereby amended to read:

5. Source of Funds

The costs of services paid under any other contract or from any other source are not eligible for reimbursement under this contract. The funds awarded to the subrecipient pursuant to this contract are in the state grants and aids appropriations and consist of the following:

Program Title	Funding Source	CFDA #	Fund Amounts
Emergency Home Energy Assistance Program	U.S. Department of Health and Human Services	93.568	\$509,776.27
TOTAL FUNDS CONTAINED IN THIS CONTRACT:			\$509,776.27

3. ATTACHMENT VI, is hereby added and attached hereto.

This amendment shall be effective on the last date that the amendment is signed by both parties.

All provisions in the contract and any attachments thereto in conflict with this amendment shall be and are hereby changed to conform to this amendment.

All provisions not in conflict with this amendment are still in effect and are to be performed at the level specified in the contract.

This amendment and all its attachments are hereby made a part of the contract.





AMENDMENT 006

Contract No. EH-21/23-ALPI

Amendment Page 2

IN WITNESS WHEREOF, the parties hereto have caused this 5 page amendment to be executed by their officials thereunto duly authorized.

SUBRECIPIENT: **The Agricultural and Labor Program, Inc.**

AGENCY: **Senior Connection Center, Inc.**

SIGNED
BY: _____

SIGNED
BY: _____

NAME: Arlene Dobison

NAME: Georgiana Goodson

TITLE: CEO

TITLE: Chair, Board of Directors

DATE: February 16, 2023

DATE: _____

FEDERAL ID NUMBER: 59-1634148
FISCAL YEAR END DATE: 6/30





AMENDMENT 006

Contract No. EH-21/23-ALPI

Amendment Page 3

ATTACHMENT III

EMERGENCY HOME ENERGY ASSISTANCE PROGRAM

BUDGET SUMMARY

PSA 6

Original
Amendment X

SUBRECIPIENT: The Agricultural and Labor Program, Inc.

	<u>2021-2022 REVISED AWARD*</u>
1. Administration**	\$2,547.03
2. Outreach **	\$23,924.53
3. EHEAP Benefits (Crisis)	\$133,471.51
4. Weather-Related/Supply Shortage ***	<u>\$0.00</u>
5. Total	\$159,943.07
6. Projected minimum number of Individuals to be served:	470
7. Projected minimum number of Individuals to be served (Weather- Related/Supply Shortage):	N/A

NOTE: Eligible households may be provided with more than one benefit, totaling no more than \$5,000.00 until a written notice is provided by the agency. The minimum number of individuals to be served crisis energy assistance may reflect duplicated consumers if a consumer receives multiple benefits.

*Revised Award to be spent by **May 31, 2022**. Please note this date may be extended by the Department of Economic Opportunity and will be communicated via email by the agency.

Allowable administrative and outreach expenses are defined in **ATTACHMENT III, EXHIBIT A. Funds budgeted for administration and outreach may be used for emergency energy assistance benefits upon approval of the agency and a contract amendment.

***Weather Related/Supply Shortage funds were not utilized in 2021, therefore the funds were transferred to Crisis Assistance.





AMENDMENT 006

Contract No. EH-21/23-ALPI

Amendment Page 4

ATTACHMENT V

EMERGENCY HOME ENERGY ASSISTANCE PROGRAM

BUDGET SUMMARY

PSA 6

Original
Amendment X

SUBRECIPIENT: The Agricultural and Labor Program, Inc.

	<u>2022-2023</u> <u>AWARD*</u>
1. Administration**	\$2,620.02
2. Outreach **	\$23,964.69
3. EHEAP Benefits (Crisis)	\$158,729.84
4. Weather-Related/Supply Shortage ***	<u>\$3,519.05</u>
5. Total	\$188,833.60
6. Projected minimum number of Individuals to be served:	474
7. Projected minimum number of Individuals to be served (Weather- Related/Supply Shortage):	N/A

NOTE: Eligible households may be provided with more than one benefit, totaling no more than \$5,000.00 until a written notice is provided by the agency. The minimum number of individuals to be served crisis energy assistance may reflect duplicated consumers if a consumer receives multiple benefits.

***Award allocated for April 1, 2022 to March 31, 2023.**

** Allowable administrative and outreach expenses are defined in **ATTACHMENT III, EXHIBIT A.** Funds budgeted for administration and outreach may be used for emergency energy assistance benefits upon approval of the agency and a contract amendment.

*** Weather Related/Supply Shortage funds are set-aside for emergency assistance. These funds must be held in this budget line item category until December 15th of the program year, for use in response to a possible disaster. Directives for the Weather-Related/Supply Shortage funds are identified in **ATTACHMENT III, EXHIBIT B and EXHIBIT C.**





AMENDMENT 006

Contract No. EH-21/23-ALPI

Amendment Page 5

ATTACHMENT VI

EMERGENCY HOME ENERGY ASSISTANCE PROGRAM

BUDGET SUMMARY

PSA 6

Original
Amendment X

SUBRECIPIENT: The Agricultural and Labor Program, Inc.

	<u>2023</u> <u>AWARD*</u>
1. Administration**	\$2,620.02
2. Outreach **	\$23,964.69
3. EHEAP Benefits (Crisis)	\$130,895.84
4. Weather-Related/Supply Shortage ***	<u>\$3,519.05</u>
5. Total	\$160,999.60
6. Projected minimum number of Individuals to be served:	474
7. Projected minimum number of Individuals to be served (Weather- Related/Supply Shortage):	N/A

NOTE: Eligible households may be provided with more than one benefit, totaling no more than \$5,000.00 until a written notice is provided by the agency. The minimum number of individuals to be served crisis energy assistance may reflect duplicated consumers if a consumer receives multiple benefits.

***Award allocated for April 1, 2023 to September 30, 2023.** Please note this date may be extended by the Department of Economic Opportunity and will be communicated via email by the agency.

Allowable administrative and outreach expenses are defined in **ATTACHMENT III, EXHIBIT A. Funds budgeted for administration and outreach may be used for emergency energy assistance benefits upon approval of the agency and a contract amendment.

***Weather Related/Supply Shortage funds are set-aside for emergency assistance. These funds must be held in this budget line item category until December 15th of the program year, for use in response to a possible disaster. Directives for the Weather-Related/Supply Shortage funds are identified in **ATTACHMENT III, EXHIBIT B and EXHIBIT C.**





Other Information





Focus Area 2 Monitoring Results



ADMINISTRATION FOR
CHILDREN & FAMILIES

Office of Head Start | 330 C St., SW, 4th Floor, Washington DC 20201 | eclkc.ohs.acf.hhs.gov

February 02, 2023

The Agricultural & Labor Program, Inc.

Re: Grant No. 04CH011151

Dear Head Start Grantee:

The Administration for Children and Families (ACF), Office of Head Start (OHS) recently conducted a monitoring review of your program. The attached report contains information about your agency's performance and compliance with the requirements of the Head Start Program Performance Standards, Public Law 110-134, Improving Head Start for School Readiness Act of 2007, and other applicable regulations.

Please contact your Regional Office for guidance should you have any questions or concerns. Your Regional Office will follow up on the content of this report and can work with you to identify resources to support your program's continuous improvement.

If the report has findings the corrective action period will begin 72 hours from the time this email was sent.

Sincerely,

OHS Monitoring Team





ADMINISTRATION FOR
CHILDREN & FAMILIES

Office of Head Start | 4th Floor – Switzer Memorial Building, 330 C Street SW, Washington DC 20024 eclkc.ohs.acf.hhs.gov

Program Performance Summary Report

To: Authorizing Official/Board Chairperson

Mr. William Holt
Agricultural & Labor Program, Inc.
300 Lynchburg Road
Lake Alfred, FL 33850 - 2576

From: Responsible HHS Official

Date: 02/01/2023

Tala Hooban
Acting Director, Office of Head Start

From January 9, 2023 to January 12, 2023, the Administration for Children and Families (ACF) conducted a Focus Area Two (FA2) monitoring review of Agricultural & Labor Program, Inc. Head Start and Early Head Start programs. This report contains information about the grant recipient's performance and compliance with the requirements of the Head Start Program Performance Standards (HSPPS) or Public Law 110-134, *Improving Head Start for School Readiness Act of 2007*.

The Office of Head Start (OHS) would like to thank your governing body, policy council, parents, and staff for their engagement in the review process. Based on the information gathered during this review, it has been determined that your program meets the requirements of all applicable HSPPS, laws, regulations, and policy requirements.

Please contact your Regional Office for guidance should you have any questions or concerns. Your Regional Office will follow up on the content of this report and can work with you to identify resources to support your program's continuous improvement.

DISTRIBUTION OF THE REPORT

Copies of this report will be distributed to the following:

- Ms. Erika Lundy, Regional Program Manager
- Ms. Arlene Dobison, Chief Executive Officer/Executive Director
- Ms. Myrna Rodriguez, Head Start Director
- Ms. Myrna Rodriguez, Early Head Start Director





The Agricultural & Labor Program, Inc.

Grant(s) included as part of this review

Grant Recipient Name	Grant Number(s)
The Agricultural & Labor Program, Inc.	04CH011151

Glossary of Terms

Finding Type	Definition
Area of Concern (AOC)	An area in which the agency needs to improve performance. These issues should be discussed with the grant recipient's Regional Office for possible technical assistance.
Area of Noncompliance (ANC)	An area in which the agency is out of compliance with Federal requirements (including but not limited to the Head Start Act or one or more of the regulations) in one or more areas of performance. This status requires a written timeline for correction and possible technical assistance or guidance from the grant recipient's program specialist. If not corrected within the specified timeline, this status becomes a deficiency.
Deficiency	<p>As defined in the Head Start Act, the term "deficiency" means:</p> <p>(A) a systemic or substantial material failure of an agency in an area of performance that the Secretary determines involves:</p> <ul style="list-style-type: none"> (i) a threat to the health, safety, or civil rights of children or staff; (ii) a denial to parents of the exercise of their full roles and responsibilities related to program operations; (iii) a failure to comply with standards related to early childhood development and health services, family and community partnerships, or program design and management; (iv) the misuse of funds received under this subchapter; (v) loss of legal status (as determined by the Secretary) or financial viability, loss of permits, debarment from receiving Federal grants or contracts, or the improper use of Federal funds; or (vi) failure to meet any other Federal or State requirement that the agency has shown an unwillingness or inability to correct, after notice from the Secretary, within the period specified; <p>(B) systemic or material failure of the governing body of an agency to fully exercise its legal and fiduciary responsibilities; or</p> <p>(C) an unresolved area of noncompliance.</p>

Program Overview

Agricultural & Labor Program, Inc., a community action agency founded in 1967, supports residents of 3 counties in central Florida. The grant recipient receives funds to enroll 947 children and expectant families. Services are available in 68 classrooms spread across 14 centers.





The Agricultural & Labor Program, Inc.



Program Management and Quality Improvement

Program Management

The grant recipient establishes a management structure consisting of staff, consultants, or contractors who ensure high-quality service delivery; have sufficient knowledge, training, experience, and competencies to fulfill the roles and responsibilities of their positions; and provide regular supervision and support to staff.

Ongoing Monitoring and Continuous Improvement

The grant recipient uses data to identify program strengths, needs, and areas needing improvement; to evaluate progress toward achieving program goals and compliance with program performance standards; and to assess the effectiveness of professional development.

Program Governance

The grant recipient maintains a formal structure of program governance to oversee the quality of services for children and families and to make decisions related to program design and implementation.

The grant recipient's policy council is engaged in the direction of the program, including program design and planning of goals and objectives.

Program Management and Quality Improvement Summary

Agricultural & Labor Program, Inc. worked with receiving school districts to help children enter their next educational placement ready to learn. The program administered Florida's kindergarten assessment tool to enrolled children three times per year. Managers reviewed and discussed these data to identify trends and areas for improvement. School district representatives also participated in these discussions, sharing their expectations for children entering kindergarten along with strategies and resources supporting attainment. This ongoing collaboration promoted successful kindergarten transitions for Head Start children.



The Agricultural & Labor Program, Inc.



Monitoring and Implementing Quality Education and Child Development Services

Alignment with School Readiness

The grant recipient's school readiness efforts align with the expectations of receiving schools, the Head Start Early Learning Outcomes Framework (HSELOF), and state early learning standards.

Effective and Intentional Teaching Practices

The grant recipient's teaching practices intentionally promote progress toward school readiness and provide high-quality learning experiences for children.

Supporting Teachers in Promoting School Readiness

The grant recipient ensures teachers are prepared to implement the curriculum and support children's progress toward school readiness.

Home-Based Program Services

Not Applicable.

Education Services Summary

Agricultural and Labor Program, Inc.'s education approach helped advance children's school readiness. The program gathered information on receiving school expectations and children's individual development. Education staff used the resulting data to plan activities supporting all children's learning and growth. The program also shared activity suggestions with parents so they could support learning at home. By collecting data to guide teaching practices, the program helped all children enter kindergarten ready to learn.



The Agricultural & Labor Program, Inc.



Monitoring and Implementing Quality Health Services

Child Health Status and Care

The grant recipient effectively monitors and maintains timely information on children's health statuses and care including ongoing sources of health care, preventive care, and follow-up.

Mental Health

The grant recipient supports a program-wide culture that promotes mental health and social and emotional well-being, and uses mental health consultation to support staff and families.

Oral Health and Nutrition

The grant recipient maintains and monitors for effective oral health practices and nutrition services that meet the nutritional needs and accommodate children's feeding requirements and allergies.

Safety Practices

The grant recipient implements a process for monitoring and maintaining healthy and safe environments.

Services to Expectant Families

The grant recipient provides and monitors for quality services that facilitate expectant mother's access to health care and provide information to support prenatal, postpartum, and maternal health as well as infant health and emotional well-being.

Health Services Summary

The grant recipient developed a diverse network of community partners to support children's overall health. For example, the Health Services Advisory Committee's members included professionals who provided guidance on various health-related topics. Additionally, the program elicited help from three county Health Departments and a regional health center to ensure parents received relevant health information and children received screenings and ongoing care. With the help of local resources, the program met health and safety guidelines.





The Agricultural & Labor Program, Inc.



Monitoring and Implementing Quality Family and Community Engagement Services

Family Well-Being

The grant recipient collaborates with families to support family well-being, parents' aspirations, and parents' life goals.

Strengthening Parenting and Parent-Child Supports

The grant recipient provides services that strengthen parent-child relationships and support parents in strengthening parenting skills.

Family Engagement in Education and Child Development Services

The grant recipient provides education and child development services that recognize parents' roles as children's lifelong educators and encourage parents to engage in their children's education.

Family and Community Engagement Services Summary

Agricultural & Labor Program, Inc. implemented data management software to monitor services provided to families. The program purchased laptop computers and trained staff to use the software to ensure data were accurate and complete. In addition to collecting facts about family needs and goals, the platform allowed staff to communicate directly with families and document these interactions in real time. The program's use of the software resulted in data that helped guide improvement efforts.





The Agricultural & Labor Program, Inc.



Monitoring and Implementing Fiscal Infrastructure

Budget Planning and Development

The grant recipient develops and implements its budget to sustain management, staffing structures, and the delivery of services that support the needs of enrolled children and families.

Ongoing Fiscal Capacity

The grant recipient plans and implements a fiscal management system that supports the organization's ongoing capacity to execute its budget over time and meet the needs of its organization.

Budget Execution

The grant recipient's financial management system provides for effective control over and accountability for all funds, property, and other assets.

Facilities and Equipment

The grant recipient complies with application, prior approval, and reporting requirements for facilities purchased, constructed, or renovated with Head Start funds.

Fiscal Infrastructure Summary

The grant recipient effectively managed Federal funds. The fiscal team adopted a cloud-based financial management system that included purchasing, accounts payable, accounts receivable, budgeting, and reporting modules. The use of the system improved data security and reduced the risk of clerical errors. The financial management system helped the program monitor and safeguard Head Start funds.





The Agricultural & Labor Program, Inc.



Monitoring ERSEA: Eligibility, Recruitment, Selection, Enrollment, and Attendance

Determining, Verifying, and Documenting Eligibility

The grant recipient enrolls children or expectant mothers who are categorically eligible or who meet defined income-eligibility requirements.

Enrollment Verification

The grant recipient maintains and tracks enrollment.

ERSEA Summary

Agricultural & Labor Program, Inc. executed a variety of forward-thinking and year around recruitment strategies to attract eligible families. These efforts included maintaining social media platforms and sharing program and referral information with community partners. By modifying and expanding its recruitment plan, the program increased enrollment.

----- End of Report -----

